

Major Components of the State Business Tax Climate Index, FY 2012

State	Overall Rank	Individual		Unemployment		Property Tax Index Rank
		Corporate Tax Index Rank	Income Tax Index Rank	Sales Tax Index Rank	Insurance Tax Index Rank	
Alabama	20	16	18	41	11	6
Alaska	4	27	1	5	28	13
Arizona	27	28	17	50	1	5
Arkansas	31	36	27	38	17	18
California	48	43	50	40	13	17
Colorado	16	20	16	44	23	9
Connecticut	40	25	31	30	32	50
Delaware	12	50	28	2	3	14
Florida	5	12	1	19	5	24
Georgia	34	9	40	12	22	39
Hawaii	35	4	41	31	30	15
Idaho	21	19	26	23	48	2
Illinois	28	45	13	33	43	44
Indiana	11	18	10	11	16	11
Iowa	41	48	32	25	35	36
Kansas	25	35	21	32	6	28
Kentucky	22	26	25	8	47	19
Louisiana	32	17	24	49	4	23
Maine	37	47	30	10	40	38
Maryland	42	14	46	9	45	40
Massachusetts	24	34	15	17	49	47
Michigan	18	49	11	7	44	30
Minnesota	45	42	44	36	34	26
Mississippi	17	11	19	28	8	29
Missouri	15	8	23	26	9	7
Montana	8	15	20	3	20	8
Nebraska	30	33	29	27	12	37
Nevada	3	1	1	42	42	16
New Hampshire	6	46	9	1	39	41
New Jersey	50	39	48	46	25	49
New Mexico	38	38	33	45	14	1
New York	49	23	49	37	46	45
North Carolina	44	29	43	47	7	35
North Dakota	29	21	35	15	31	4
Ohio	39	22	42	29	10	33
Oklahoma	33	7	38	39	2	12
Oregon	13	31	34	4	33	10
Pennsylvania	19	44	12	21	37	42
Rhode Island	46	40	36	24	50	46
South Carolina	36	10	39	20	38	21
South Dakota	2	1	1	34	41	20
Tennessee	14	13	8	43	27	48
Texas	9	37	7	35	15	31
Utah	10	5	14	22	24	3
Vermont	47	41	47	14	19	43
Virginia	26	6	37	6	36	27
Washington	7	30	1	48	18	22
West Virginia	23	24	22	18	26	25
Wisconsin	43	32	45	16	21	32
Wyoming	1	1	1	13	29	34

Note: Rankings do not average across to total. States without a given tax rank equally as number 1.



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