



2024 STATE BUSINESS TAX CLIMATE RANKING

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

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

Source: Tax Foundation, October 2023