

## Corporate Income Tax Index and Ranking

### Fiscal Years 2003, 2004, 2006 & 2007, 2008, 2009 & 2010 - Selected States

Source: Tax Foundation

Oct. 09

State	2010		2009		2008		2007		2006		2004		2003	
	Score	Rank	Score	Rank	Score	Rank	Score	Rank	Score	Rank	Score	Rank	Score	Rank
Alabama	5.05	23	5.26	21	5.25	21	5.19	21	5.61	14	5.06	27	5.37	20
Alaska	5.02	26	5.03	27	5.02	26	4.98	27	3.67	48	4.99	29	4.96	29
Arizona	5.11	22	5.12	24	5.12	24	5.06	24	5.03	29	5.14	25	4.95	30
Arkansas	4.59	39	4.60	34	4.59	35	4.54	36	4.17	44	4.62	37	4.60	38
California	4.67	34	4.28	45	4.48	40	4.43	40	4.43	39	4.05	46	4.03	46
Colorado	5.77	12	5.59	15	5.68	15	5.61	15	6.06	6	5.62	15	5.60	15
Connecticut	5.26	18	5.27	18	5.36	17	4.97	28	5.59	16	5.15	24	5.12	25
Delaware	3.66	49	3.77	49	3.77	48	4.02	48	5.15	25	4.03	47	4.01	47
Florida	5.54	15	5.75	13	5.75	14	5.68	14	5.70	13	5.69	13	5.67	13
Georgia	5.92	8	5.93	8	6.03	6	5.96	6	5.91	8	5.97	6	5.95	6
Hawaii	5.79	10	5.81	11	5.90	9	5.84	9	5.14	26	5.85	9	5.82	9
Idaho	5.28	17	5.29	17	5.28	19	5.24	19	5.47	21	5.25	20	5.23	22
Illinois	4.97	27	4.98	28	4.98	29	4.93	30	5.61	15	5.58	16	5.56	16
Indiana	5.18	21	5.19	23	5.19	22	5.14	22	5.50	20	5.15	23	5.26	21
Iowa	4.27	45	4.28	46	4.27	45	4.24	46	3.82	46	4.25	41	4.23	42
Kansas	4.55	40	4.56	37	4.56	38	4.51	38	4.00	45	4.58	39	4.56	40
Kentucky	4.50	42	4.51	38	4.50	39	4.37	43	4.31	40	5.16	22	5.14	24
Louisiana	5.25	19	5.26	19	5.36	18	5.30	18	4.91	34	5.42	19	5.40	19
Maryland	5.58	14	5.59	14	5.97	7	5.91	7	5.96	7	5.92	7	5.89	7
Massachusetts	4.16	47	4.17	47	4.17	46	4.13	47	4.61	36	4.21	44	4.19	45
Michigan	4.03	48	4.06	48	3.48	49	3.45	50	3.40	49	3.51	49	3.49	49
Minnesota	4.32	44	4.33	44	4.33	44	4.29	45	4.31	41	4.24	42	4.22	43
Mississippi	5.62	13	5.83	10	5.92	8	5.85	8	4.94	33	5.86	8	5.84	8
Missouri	6.06	5	6.27	5	5.87	10	5.81	10	6.19	4	5.82	10	5.79	10
Montana	5.42	16	5.44	16	5.63	16	5.57	16	5.56	17	5.77	13	5.78	13
Nebraska	4.67	35	4.68	32	4.69	33	4.64	34	4.22	42	4.73	34	4.71	34
Nevada	9.44	3	10.00	1	10.00	1	10.00	1	10.00	1	10.00	1	10.00	1
New Jersey	4.55	41	4.48	39	4.47	41	4.43	41	4.46	38	3.19	50	3.18	50
New Mexico	4.78	32	4.59	35	4.59	36	4.53	37	5.01	31	4.62	38	4.60	39
New York	5.21	20	5.22	22	5.12	23	5.07	23	5.02	30	5.08	26	5.06	26
North Carolina	5.04	25	5.05	26	5.05	25	4.99	25	5.22	22	5.03	28	5.00	27
North Dakota	4.92	30	4.93	30	5.01	27	4.96	29	4.62	35	4.17	45	4.64	36
Ohio	4.60	38	4.64	33	4.57	37	4.46	39	4.54	37	4.63	36	4.60	37
Oklahoma	5.95	7	5.96	7	5.76	13	5.70	13	5.91	8	5.71	12	5.68	12
Oregon	4.86	31	5.26	20	5.26	20	5.20	20	5.16	24	5.23	21	5.21	23
Pennsylvania	4.62	37	4.43	41	4.43	42	4.38	42	4.96	32	4.23	43	4.21	44

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South Carolina	4.62	36	5.87	9	5.86	11	5.79	11	5.78	12	5.80	11	5.78	11
Tennessee	5.78	11	5.79	12	5.79	12	5.72	12	5.83	11	5.42	18	5.51	17
Texas	4.19	46	4.42	42	4.03	47	5.33	17	5.54	18	5.43	17	5.41	18
Utah	6.03	6	6.04	6	6.14	5	6.21	4	6.07	5	6.25	4	6.22	4
Virginia	6.32	4	6.33	4	6.23	4	6.16	5	5.91	8	6.17	5	6.14	5
Washington	4.75	33	4.57	36	4.86	31	4.82	33	5.54	19	4.83	32	4.81	33
West Virginia	5.04	24	5.05	25	4.99	28	4.99	26	5.11	28	4.83	33	4.98	28
Wisconsin	4.92	29	4.93	29	4.93	30	4.88	32	5.19	23	4.91	31	4.89	32
Wyoming	10.00	1	10.00	1	10.00	1	10.00	1	10.00	1	10.00	1	10.00	1

Note: States without any business tax rate rank equally as number 1.

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This index is composed of two sub-indexes - the corporate tax rate and the state's definition of what should be subject to taxation. Each index is weighted equally.