

State Business Tax Climate Index - Major Components, 2008 Selected States

MidAmerica Industrial Park

Tax Section

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

Source: The Tax Foundation

Missouri is not a right-to-work state as is Oklahoma.

The Tax Foundation's State Business Tax Climate Index rates states based on overall burden, complexity, compliance costs and other factors. A lower rank indicates a less business-friendly tax climate.