

EXECUTIVE SUMMARY

The Tax Foundation’s *State Business Tax Climate Index* enables business leaders, government policymakers, and taxpayers to gauge how their states’ tax systems compare. While there are many ways to show *how much* is collected in taxes by state governments, the *Index* is designed to show *how well* states structure their tax systems, and provides a roadmap for improvement.

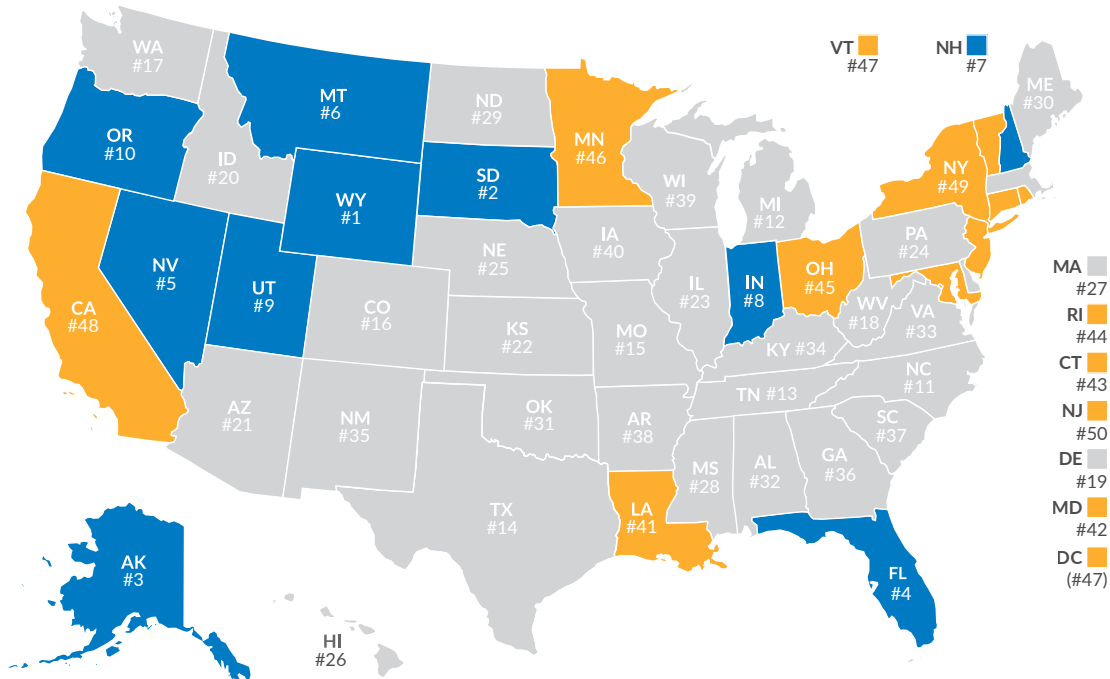
The 10 best states in this year’s *Index* are:

1. Wyoming
2. South Dakota
3. Alaska
4. Florida
5. Nevada
6. Montana
7. New Hampshire
8. Indiana
9. Utah
10. Oregon

The 10 lowest ranked, or worst, states in this year’s *Index* are:

41. Louisiana
42. Maryland
43. Connecticut
44. Rhode Island
45. Ohio
46. Minnesota
47. Vermont
48. California
49. New York
50. New Jersey

2017 State Business Tax Climate Index



Note: A rank of 1 is best, 50 is worst. Rankings do not average to the total. States without a tax rank equally as 1. DC’s score and rank do not affect other states. The report shows tax systems as of July 1, 2016 (the beginning of Fiscal Year 2017).

Source: Tax Foundation.

- 10 Best Business Tax Climates
- 10 Worst Business Tax Climates