TAX FOUNDATION

2027 State Tax Competitiveness Index

The Tax Foundation's *State Tax Competitiveness Index* enables policymakers, taxpayers, and business leaders to gauge how their states' tax systems compare. While there are many ways to show how much state governments collect in taxes, the *Index* evaluates something different: how well states structure their tax systems.

The *Index* looks at more than 150 variables—covering individual income taxes, corporate taxes, sales and excise taxes, property taxes, and unemployment insurance taxes—to explore where states stand out or fall behind their peers.

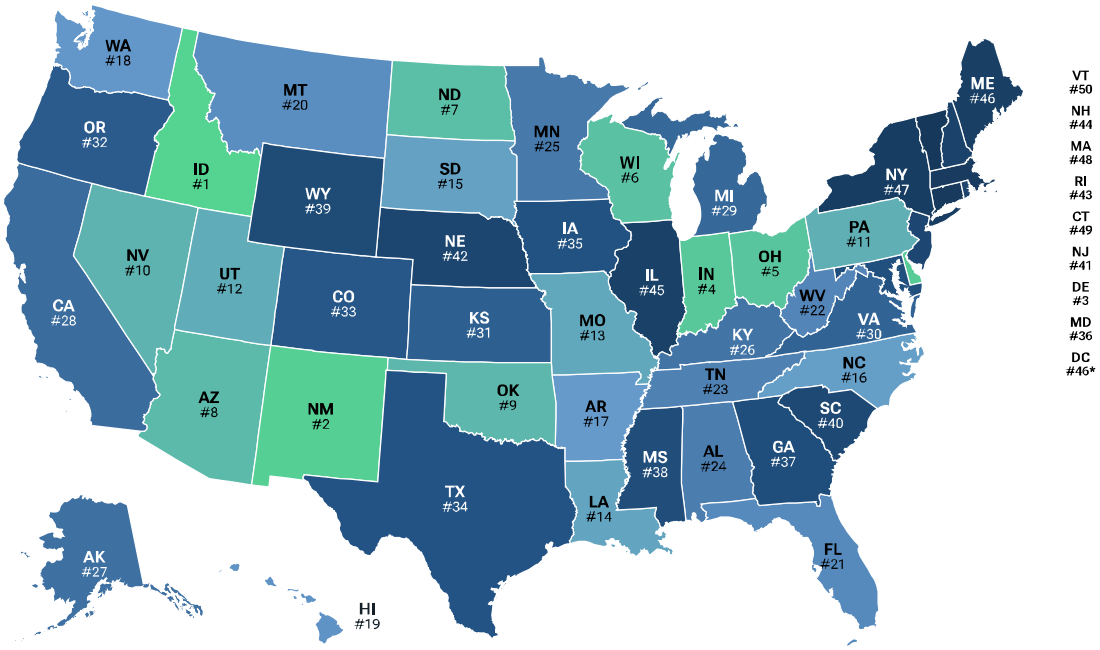
How your state's tax system is structured matters greatly—it can impact the competitiveness of your state's business climate and economic growth. Looking at only total tax collections fails to capture the full story.

Even in our global economy, states' stiffest competition often comes from other states. Modernizing a state's tax structure helps position it for growth while navigating rapidly changing trends. There are better and worse ways to raise revenue, and states with better-structured tax codes get "Wins Above Replacement." Here's how to think about tax competition.

The result is an easy-to-understand ranking that distills these complex considerations into a practical road map for reform.

Explore the interactive tool below to see how your state's tax system stacks up, both regionally and nationally.

OVERALL RANKINGS | CORPORATE TAXES | INDIVIDUAL INCOME TAXES
SALES TAXES | PROPERTY TAXES | UNEMPLOYMENT INSURANCE TAXES



1st (best) 50th (worst) *DC's rank does not affect the states' ranks.

TOP STATES PROPERTY TAXES

RANK	STATE	SCORE	VS 2026
#1	Idaho	6.71	▲ 2
#2	New Mexico	6.57	▼ 1
#3	Delaware	6.46	▼ 1
#4	Indiana	6.39	–
#5	Ohio	6.32	–

BOTTOM STATES PROPERTY TAXES

RANK	STATE	SCORE	VS 2026
#46*	District of Columbia	3.53	
#47	New York	3.30	–
#48	Massachusetts	3.22	–
#49	Connecticut	2.97	▲ 1
#50	Vermont	2.94	▼ 1

Property Taxes are 15.2% of the total *Index* score.

Property Taxes

15.2% of the total *Index* score

The property tax component measures the impact of real and personal property, inventory, estate, inheritance, and other wealth taxes.

2027 *State Tax Competitiveness Index* Ranks and Component Tax Ranks

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

Ohio	36	45	33	44	5	15
Oklahoma	15	5	15	34	9	3
Oregon	37	49	44	4	32	43
Pennsylvania	30	35	34	18	11	35
Rhode Island	39	37	26	30	43	48
South Carolina	34	21	27	28	40	26
South Dakota	2	1	1	31	15	19
Tennessee	8	48	1	45	23	16
Texas	5	46	1	35	34	31
Utah	10	8	10	22	12	29
Vermont	42	40	40	29	50	12
Virginia	31	24	38	13	30	36
Washington	47	47	36	50	18	49
West Virginia	29	23	24	33	22	23
Wisconsin	20	28	39	7	6	32
Wyoming	1	1	1	6	39	33

*DC's rank does not affect the states' ranks.
Note: A rank of 1 is best, 50 is worst. States without a tax rank equally as 1. Rankings do not average to the total.
Source: Tax Foundation.

Notable Changes

Montana #7 overall ▼ 2

Montana's overall ranking fell two spots, from 5th to 7th. Although a lower top income tax rate of 5.65 percent and the elimination of the state's marriage penalty took effect this year, Montana's individual income tax ranking fell from 13th to 21st. Because Montana uses federal taxable income as the starting point for state income tax liability, newer federal provisions such as no tax on tips, overtime, and auto loans narrow the state's individual income tax base. Additionally, five states that climbed ahead of Montana on this component further reduced their flat and top marginal income tax rates (Georgia, Kentucky, Nebraska, North Carolina, and Oklahoma). Montana's conformity to full bonus depreciation under Section 168(k) and Section 174A contributed to its corporate income tax ranking improving from 26th to 18th. The continued phase-in of Montana's tiered-structure property tax reforms contributed to it falling from 16th to 20th on the property and wealth tax variable.

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Missouri #9 overall ▲ 3

Missouri saw its overall rank improve from 12th to 9th this year, breaking into the *Index's* top 10. Part of this score increase came from conforming to the new and increased expensing provisions included in the OBBBA. Unlike Idaho, Indiana, and North Dakota, which fell behind, the Show-Me State resisted conforming to the exemptions for tipped and overtime pay, which would have narrowed its income tax base.

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Utah #10 overall ▲ 5

Utah improved five places, to 10th overall, as the state conformed to pro-growth provisions of the OBBBA from which some of its peers decoupled. Utah trimmed its individual and corporate income tax rates to 4.45 percent, building on years of modest rate reductions. More substantially, however, it conformed to the restoration of first-year expensing for both manufacturing machinery and equipment and for research and experimentation expenses. Utah also conformed to the new higher small business expensing cap under Section 179, and its inflation-adjusted tangible personal property (TPP) tax *de minimis* exemption improved relative to states with unindexed exemptions. Utah's greatest improvement was in its corporate tax component, where its rank improved 7 places, from 15th to 8th.

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North Carolina #11 overall ▲ 2

North Carolina rose two spots overall from 13th to 11th. An individual income tax rate reduction from 4.25 percent to 3.99 percent improved its individual income tax ranking, with the state moving up four spots to 19th. The state's corporate ranking remained relatively stable. Although North Carolina does not conform to federal bonus depreciation provisions, it continues to levy the nation's lowest corporate income tax rate among states that impose one. That rate declined further this year from 2.25 to 2.0 percent.

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Idaho #13 overall ▼ 4

Idaho's ranking fell four places overall (from 9th to 13th), including falling eight places on the individual income tax component, primarily due to the state's decision to conform to the OBBBA's temporary individual deductions for tips and overtime. Conforming to these provisions costs the state a substantial amount of revenue without generating much economic growth.

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Indiana #14 overall ▼ 3

Indiana fell three spots, to 14th overall. Despite a low, flat state individual income tax rate of 2.95 percent, Indiana authorizes counties to impose local income taxes at rates that nearly double the combined rate in some jurisdictions. Additionally, Indiana narrows its tax base by offering income tax deductions for qualified tips and overtime pay. As a result, Indiana's individual income tax ranking fell from 21st to 28th. Indiana does not conform to key expensing provisions, including Section 168(k) and Section 174A, while several competing states do. As a result, its corporate income tax ranking fell from 7th to 11th. Indiana maintains a property and wealth tax ranking of 4th, due in part to the increase to its tangible personal property (TPP) tax exemption from $80,000 to $2 million.

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Oklahoma #15 overall ▲ 4

As a result of tax bills passed in 2025, Oklahoma moved from six individual income tax brackets to three, and from a top rate of 4.75 to 4.5 percent, improving the state's individual income tax rank by 13 places. The state also conformed to the improved expensing treatment enacted by the OBBBA, while resisting the option to exempt tips and overtime pay from the income tax. All these improvements brought Oklahoma's rank from 19th to 15th overall.

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Nebraska #16 overall ▲ 8

Nebraska improved eight places overall, from 24th to 16th, due to the continued phase-down of its income tax rates. The state's top individual income tax rate decreased from 5.2 percent to 4.55 percent, with a resulting elimination of its fourth bracket, moving Nebraska from 22nd to 13th on the individual income tax component. The state's flat corporate rate also decreased to 4.55 percent, and its conformity to full bonus depreciation has allowed the Cornhusker State's corporate tax rank to climb four spots to 9th.

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Arizona #17 overall ▼ 3

Arizona fell three places overall, from 14th to 17th. Arizona passed conformity legislation with several retroactive provisions, but since the legislation contained no emergency clause, the retroactivity was not legally in effect as of the *Index's* snapshot date of July 1, 2026. This timing, in addition to not conforming to full expensing under Section 168(k), resulted in its corporate income tax ranking falling from 16th to 20th. Arizona's fiscal year 2027 budget, which took effect on July 1, 2026, included a three-year moratorium on tax incentives on new data center tax projects, with a resulting drop in the state's sales and use tax ranking from 35th to 40th due to the suspension of sales tax exemptions for the qualifying equipment purchases of new data centers. The state's tangible personal property (TPP) tax exemption increased from $269,905 to $500,000, slightly improving its property and wealth tax ranking.

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Iowa #18 overall ▼ 1

Iowa fell just slightly on this year's *Index*, from 17th to 18th overall. One major variable change was its individual income tax ranking, falling eight places to 18th. Because Iowa uses federal taxable income as the starting point for state income tax liability, newer federal provisions such as no tax on tips, overtime, and auto loans narrow the state's individual income tax base. Additionally, five states that climbed ahead of Iowa on this component further reduced their flat and top marginal income tax rates (Georgia, Kentucky, Nebraska, Oklahoma, and Utah). While Iowa's individual ranking fell several spots on the *Index*, this was offset as its corporate income tax ranking rose eight places to 17th due to conforming to full bonus depreciation and decoupling from the taxation of net CFC tested income. Prior-year unemployment insurance tax reforms have continued to improve Iowa's ranking on this portion of the *Index*, moving it from 35th to 30th.

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Kansas #19 overall ▲ 4

Kansas' ranking improved four places overall (from 23rd to 19th), including seven places on the corporate tax component and five places on the individual income tax component. These improvements were primarily attributable to Kansas' rolling conformity to the OBBBA's pro-growth business expensing provisions. Kansas did fall seven places, however, on the property tax component, due in part to a substantial increase in the state's property tax collections per capita.

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Louisiana #23 overall ▲ 9

As part of the final phase-in of the 2024 tax reform package, Louisiana saw a 17-place improvement in its property tax rank due to the elimination of the state's capital stock tax, a damaging tax that taxes businesses regardless of profit. This, along with newly allowing S corporations to file through the individual income tax, helped boost Louisiana from 32nd to 23rd overall.

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Georgia #24 overall ▼ 6

Georgia dropped from 18th to 24th in its overall ranking, driven largely by a reduction in its corporate income tax score. Georgia did not conform to the competitive corporate expensing provisions in the OBBBA, including Section 168(n), leading the state to be passed by competitors like Kansas and Oklahoma, which conformed to expensing provisions or reduced their individual income tax rates. Georgia also partially exempted tips and overtime pay from its individual income tax, narrowing the base.

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Michigan #25 overall ▼ 9

Michigan's score was very close to several other states in 2026 but fell behind them in 2027 when it did not conform to the improved expensing provisions in the OBBBA. Combined with a new exemption for tipped and overtime income and a comparatively low Section 179 limit, the Great Lake State dropped 9 places overall, from 16th to 25th, and from 18th all the way to 30th on the individual income tax component.

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Mississippi #27 overall ▼ 1

Mississippi saw its individual income tax score improve from 34th to 29th, due to an income tax rate reduction from 4.4 to 4 percent. Mississippi also decreased its capital stock tax rate from 0.075 percent to 0.05 percent. However, due to other states also improving, Mississippi's overall rank fell one place, from 26th to 27th.

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New Mexico #28 overall ▲ 3

New Mexico improved three places, from 31st to 28th overall, because the state automatically conformed to the restoration of first-year expensing for research and experimentation expenses, and to the higher cap for small business expensing under Section 179, while some of its peer states did not.

VIEW NEW MEXICO PROFILE →

West Virginia #29 overall ▲ 6

West Virginia's ranking improved six places overall (from 35th to 29th), including seven places on the corporate component and five places on the individual component, due to the state's conformity to the OBBBA's business expensing provisions. However, West Virginia fell five places on the property tax component due to changes that exacerbated the state's property tax split roll ratio, shifting more of the property tax burden onto commercial properties, and due to an increase in the state's property tax collections per capita.

VIEW WEST VIRGINIA PROFILE →

Virginia #31 overall ▼ 4

Virginia fell four places overall to 31st, a decline mostly attributable to other states adopting competitive reforms while the Commonwealth stood still. Virginia's corporate tax ranking dropped the most compared with its other *Index* rankings, sliding from 17th to 24th. While many states conform to full bonus depreciation under Section 168(k) and Section 174A, Virginia remains decoupled from these provisions. Additionally, the Commonwealth allows municipalities to establish local gross receipts taxes, further reducing its competitiveness.

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Arkansas #32 overall ▼ 3

Despite reductions to its top individual income tax rate (from 3.9 percent to 3.7 percent), Arkansas fell 3 spots overall to 32nd. This was driven largely by other states' improvements in combination with Arkansas's continued nonconformity with the federal full expensing allowance under Section 168(k), causing its corporate income tax ranking to fall nine places to 19th.

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South Carolina #34 overall ▼ 6

South Carolina passed rate reductions this year, bringing its top individual income tax rate from 6 percent to 5.21 percent. However, the scoring benefit of the rate reduction was outweighed by its lagged general conformity, low Section 179 limitation, and lack of Section 168(n) expensing. In the end, South Carolina's overall ranking dropped six spots, from

28th to 34th.

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Ohio #36 overall ▲ 2

Ohio moved from a graduated-rate individual income tax to a flat individual income tax at a lower rate of 2.75 percent, improving its individual income tax ranking five places, from 38th to 33rd, while helping improve the state's overall ranking from 38th to 36th.

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Maine #40 overall ▼ 7

Maine slid seven places, from 33rd to 40th, with the adoption of a 2 percent "high-income surcharge" that brings the state's top individual income tax rate to 9.15 percent on incomes over $1 million. The new rate also includes a large marriage penalty and gives Maine the eighth-highest top rate in the country.

VIEW MAINE PROFILE →

Washington #47 overall ▼ 1

Although Washington's overall rank fell one place, from 46th to 47th, the state improved five places on the property and wealth tax component after reverting the top estate tax rate from 35 percent to 20 percent. The inclusion of digital advertising in the sales tax base, part of a broader expansion of business-to-business taxation of digital products, dropped Washington's sales and excise tax component rank from 49th to 50th. A recently adopted 9.9 percent tax on income above $1 million goes into effect in 2028 and does not affect current rankings.

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Forthcoming Changes and Changes Not Yet Reflected

These reforms were adopted or take effect after the *Index*'s July 1, 2026, snapshot of state tax law, so they will show up in a future edition.

Utah #10 overall Future Edition

Utah enacted a tax on "targeted advertising" in 2026, which, while ostensibly broad, practically includes digital advertising alone. This change takes effect in January 2027, so it does not affect Utah's score for this edition but will be reflected in next year's *Index*.

VIEW UTAH PROFILE →

North Carolina #11 overall Future Edition

Since the state adopted a tax reform package in 2021, North Carolina's individual and corporate income tax rates have seen repeated reductions. If revenues follow projections, the individual income tax rate will drop to 3.49 percent in 2027 and 2.99 percent in 2028. Also in 2028, the corporate rate is scheduled to drop to 1 percent, with total elimination of the corporate income tax planned for 2030.

VIEW NORTH CAROLINA PROFILE →

Iowa #18 overall Future Edition

In May 2026, Iowa lawmakers enacted legislation establishing a property tax levy limit for counties and municipalities. Because the new levy limit does not take effect until 2027, the change falls outside of this year's snapshot of the *Index*.

VIEW IOWA PROFILE →

Georgia #24 overall Future Edition

As part of a tax reform package passed this year, Georgia's top individual income tax rate will fall by 0.125 percentage points annually if revenue thresholds are met, with the standard deduction increased on a triggered basis as well. If those tax changes are triggered, Georgia will see *Index* score improvements in coming years.

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New Mexico #28 overall Future Edition

In early 2026, New Mexico lawmakers enacted a law decoupling the state from the expensing provisions in Sections 168(k) and 168(n) of the IRC. The same act newly expands the corporate tax base to include NCTI, an aggressive change that can create double taxation of foreign income. As these changes do not take effect until January 1, 2027, they will negatively impact New Mexico's score in future *Index* editions.

VIEW NEW MEXICO PROFILE →

Arkansas #32 overall Future Edition

Arkansas already saw an individual income tax rate reduction in 2026, but in 2027, the state's corporate income tax rate is scheduled to fall to 4.1 percent. As such, that change falls outside of the snapshot date for this edition but will affect future years' scores.

VIEW ARKANSAS PROFILE →

Illinois #38 overall Future Edition

In June 2026, Illinois adopted a budget that included several new and increased taxes. Several of these new taxes, including a targeted advertising services tax, a digital asset tax, and a social media platform fee, are scheduled to take effect on January 1, 2027, affecting Illinois' performance on the 2028 *Index*.

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Rhode Island #39 overall Future Edition

In June 2026, H 7127 was adopted, creating a new three percentage-point surtax on individual income over $1 million. This policy change will phase in over three years, raising the state's top marginal individual income tax rate from 5.99 in 2026 to 6.99 percent in 2027, 7.99 percent in 2028, and 8.99 percent in 2029. This change will hurt Rhode Island's performance on future editions of the *Index*.

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Hawaii #43 overall Future Edition

In May 2026, Hawaii lawmakers adopted a new, additional tax bracket with a rate of 13 percent on residents with incomes over $500,000 ($1 million for married filers). While this change does not take effect until 2027, Hawaii can expect to see a drop in both its individual income tax rank and overall rank in coming years, much like Maine has seen in the current *Index*.

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Washington #47 overall Future Edition

Despite the state's judicial history of ruling against income taxes, Washington lawmakers adopted a new 9.9 percent tax in 2026 on income above $1 million. This tax will go into effect in 2028, likely facing legal questions before then, and significantly affecting the state's future *Index* scores.

VIEW WASHINGTON PROFILE →

State Tax Competitiveness Index (2020-2027)

State ↕	2020 ↕	2021 ↕	2022 ↕	2023 ↕	2024 ↕	2025 ↕	2026 Rank ↕	2026 Score ↕	2027 Rank ↕	2027 Score ↕	2026-2027 Rank ↕	2026-2027 Score ↕
Alabama	36	37	37	37	37	36	37	4.83	35	4.87	▲ 2	+0.04
Alaska	3	3	3	3	3	3	3	6.81	3	6.89	– no change	+0.08
Arizona	19	18	18	16	14	15	14	5.48	17	5.37	▼ 3	-0.11
Arkansas	42	42	38	39	36	34	29	5.03	32	5.01	▼ 3	-0.02
California	48	48	48	48	48	48	48	3.87	49	3.90	▼ 1	+0.04
Colorado	22	23	21	26	32	33	34	4.99	33	5.00	▲ 1	+0.01
Connecticut	47	47	47	47	47	47	47	4.23	46	4.28	▲ 1	+0.06
Delaware	15	15	16	17	17	17	21	5.26	22	5.30	▼ 1	+0.04
District of Columbia	47*	47*	48*	48*	48*	48*	48*	4.15	47*	4.17	–	–
Florida	4	4	4	4	4	4	4	6.77	4	6.71	– no change	-0.06
Georgia	27	26	29	29	26	22	18	5.34	24	5.26	▼ 6	-0.08
Hawaii	38	44	44	43	43	43	42	4.48	43	4.39	▼ 1	-0.09
Idaho	16	16	15	11	10	11	9	5.66	13	5.57	▼ 4	-0.08
Illinois	32	32	33	33	35	38	39	4.74	38	4.68	▲ 1	-0.06
Indiana	10	11	11	12	11	9	11	5.58	14	5.51	▼ 3	-0.07
Iowa	43	38	35	35	21	20	17	5.37	18	5.35	▼ 1	-0.01
Kansas	26	27	22	22	23	24	23	5.25	19	5.34	▲ 4	+0.08
Kentucky	18	20	20	20	24	25	25	5.15	26	5.20	▼ 1	+0.05
Louisiana	41	41	43	38	40	37	32	5.01	23	5.26	▲ 9	+0.25
Maine	30	31	30	32	34	35	33	5.01	40	4.59	▼ 7	-0.42
Maryland	40	39	46	45	42	42	45	4.30	44	4.35	▲ 1	+0.04
Massachusetts	39	40	39	40	45	45	44	4.37	45	4.34	▼ 1	-0.03
Michigan	14	12	13	14	15	14	16	5.40	25	5.21	▼ 9	-0.19
Minnesota	46	46	45	44	41	41	43	4.41	41	4.49	▲ 2	+0.08
Mississippi	28	28	27	31	29	26	26	5.12	27	5.19	▼ 1	+0.07

Missouri	12	8	9	9	12	13	12	5.56	9	5.66	▲ 3	+0.10
Montana	5	5	5	5	5	5	5	6.12	7	6.05	▼ 2	-0.07
Nebraska	25	24	23	23	28	23	24	5.25	16	5.39	▲ 8	+0.14
Nevada	17	17	17	18	18	21	22	5.26	21	5.31	▲ 1	+0.06
New Hampshire	6	6	6	6	6	6	6	6.10	6	6.11	– no change	+0.01
New Jersey	50	50	49	49	49	49	49	3.86	48	3.92	▲ 1	+0.06
New Mexico	20	21	31	25	27	29	31	5.02	28	5.12	▲ 3	+0.09
New York	49	49	50	50	50	50	50	3.79	50	3.66	– no change	-0.13
North Carolina	11	10	12	13	13	12	13	5.55	11	5.60	▲ 2	+0.06
North Dakota	9	13	10	10	9	10	10	5.63	12	5.57	▼ 2	-0.06
Ohio	37	36	36	36	38	39	38	4.77	36	4.85	▲ 2	+0.09
Oklahoma	23	19	26	21	19	18	19	5.33	15	5.48	▲ 4	+0.15
Oregon	8	9	25	30	25	31	36	4.91	37	4.79	▼ 1	-0.12
Pennsylvania	33	33	34	34	33	28	30	5.03	30	5.04	– no change	+0.02
Rhode Island	44	43	41	41	39	40	40	4.65	39	4.62	▲ 1	-0.03
South Carolina	31	29	32	28	31	30	28	5.05	34	4.99	▼ 6	-0.05
South Dakota	2	2	2	2	2	2	2	7.61	2	7.56	– no change	-0.05
Tennessee	35	34	8	8	8	8	8	6.01	8	5.99	– no change	-0.01
Texas	7	7	7	7	7	7	7	6.06	5	6.12	▲ 2	+0.06
Utah	13	14	14	15	16	16	15	5.47	10	5.61	▲ 5	+0.13
Vermont	45	45	42	42	44	44	41	4.50	42	4.44	▼ 1	-0.05
Virginia	24	25	28	27	22	27	27	5.06	31	5.02	▼ 4	-0.04
Washington	34	35	40	46	46	46	46	4.26	47	4.10	▼ 1	-0.16
West Virginia	29	30	24	24	30	32	35	4.99	29	5.09	▲ 6	+0.10
Wisconsin	21	22	19	19	20	19	20	5.31	20	5.33	– no change	+0.02
Wyoming	1	1	1	1	1	1	1	7.73	1	7.70	– no change	-0.02

*DC's rank does not affect the states' ranks.
Note: A rank of 1 is best, 50 is worst. States without a tax rank equally as 1. All scores are for fiscal years.
Source: Tax Foundation.

Read the full report, a summary of the data and methodology, the guide to using this tool, or the frequently asked questions.