

# BUSINESS TAX CLIMATE INDEX

(Western Region and Texas)

LOCATION	OVERALL	CORPORATE TAXES	INDIVIDUAL TAXES	SALES TAXES	PROPERTY TAXES	UNEMPLOYMENT INSURANCE TAXES
ARIZONA	21	13	18	47	6	15
CALIFORNIA	48	32	50	41	13	13
COLORADO	18	18	15	39	14	35
IDAHO	20	25	23	26	3	46
MONTANA	6	12	21	3	9	20
<b>NEVADA</b>	<b>5</b>	<b>33</b>	<b>1</b>	<b>42</b>	<b>8</b>	<b>45</b>
NEW MEXICO	34	24	35	40	1	16
OREGON	10	34	32	4	18	31
TEXAS	13	49	6	37	37	26
UTAH	8	4	11	17	5	21
WASHINGTON	17	46	6	48	27	17
WYOMING	1	1	1	6	34	33

Source: Tax Foundation

A rank of 1 is best, 50 worst. States without a tax rank equally as 1. The report shows tax systems as of July 1, 2017 (the beginning of fiscal year 2018).

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