

Overall tax burden

2014 Rank	State	Tax collection from business (billions)	Share of pre-tax operating surplus*	2013 Rank	2013 Tax burden
1	Oregon	\$6.558	6.6%	1	6.4%
2	North Carolina	\$13.559	6.7%	2	6.9%
3	South Dakota	\$1.674	7.1%	3	7.2%
4	Iowa	\$5.629	7.2%	13	8.2%
5	Oklahoma	\$5.637	7.2%	12	8.0%
6	Indiana	\$10.267	7.3%	5	7.6%
7	Utah	\$4.216	7.4%	11	7.9%
8	Louisiana	\$9.326	7.4%	4	7.3%
9	Delaware	\$2.291	7.5%	10	7.8%
10	Georgia	\$14.024	7.5%	6	7.6%
11	Missouri	\$8.128	7.5%	9	7.7%
12	Texas	\$61.207	7.8%	7	7.6%
13	Alabama	\$6.204	7.9%	14	8.4%
14	Tennessee	\$9.341	8.0%	22	8.9%
15	Nebraska	\$4.148	8.0%	8	7.7%
16	Ohio	\$18.868	8.3%	23	8.9%
17	Idaho	\$2.238	8.3%	17	8.7%
18	California	\$80.992	8.4%	16	8.6%
19	Colorado	\$10.433	8.4%	15	8.5%
20	Michigan	\$14.074	8.4%	21	8.8%
21	Maryland	\$10.410	8.5%	19	8.8%
22	Kentucky	\$6.249	8.5%	18	8.7%
23	Virginia	\$13.946	8.6%	20	8.8%
24	Arizona	\$9.560	8.7%	24	9.5%
25	Massachusetts	\$15.222	9.3%	26	9.6%
26	Arkansas	\$4.856	9.4%	25	9.5%
27	Nevada	\$5.162	9.5%	33	10.7%
28	Pennsylvania	\$24.272	9.7%	29	10.0%
29	Washington	\$16.895	9.9%	28	9.9%
30	Kansas	\$5.775	10.1%	31	10.3%
31	Connecticut	\$10.324	10.1%	27	9.9%
32	Illinois	\$29.939	10.3%	32	10.6%
33	Minnesota	\$12.737	10.3%	30	10.1%
34	South Carolina	\$7.335	10.5%	37	11.2%
35	Montana	\$2.058	10.7%	34	10.8%
36	New Jersey	\$23.181	10.7%	36	11.1%
37	Wisconsin	\$11.709	10.9%	35	11.0%
38	Florida	\$34.997	11.1%	38	11.5%
39	New York	\$65.936	11.3%	39	11.9%
40	New Hampshire	\$2.877	11.5%	41	12.1%
41	Mississippi	\$4.889	11.7%	40	12.0%
42	Wyoming	\$2.799	11.9%	42	12.2%
43	District of Columbia	\$3.398	12.0%	44	12.4%
44	New Mexico	\$4.517	12.6%	43	12.3%
45	Rhode Island	\$2.561	12.6%	45	12.9%
46	Hawaii	\$3.700	13.0%	46	13.7%
47	West Virginia	\$3.887	13.4%	47	13.8%
48	Maine	\$2.585	13.9%	49	14.9%
49	Vermont	\$1.452	14.6%	48	14.5%
50	Alaska	\$4.277	16.8%	51	22.1%
51	North Dakota	\$5.522	19.2%	50	17.6%

Source: Anderson Economic Group estimates and analysis of base data from U.S. Census and other federal and state sources.

*Business receipts, minus production costs.