

Tax climate

State business tax climate index rankings (2017)

State	Overall rank	Corporate tax rank	Individual income tax rank	Sales tax rank	Unemployment insurance tax	Property tax rank
Missouri	15	5	28	24	7	7
Arkansas	38	40	29	44	30	24
Illinois	23	26	10	35	38	46
Iowa	40	47	33	21	34	40
Kansas	22	39	18	30	11	19
Kentucky	34	28	30	13	48	36
Nebraska	25	29	24	12	8	39
Oklahoma	31	9	38	36	1	12
Tennessee	13	22	8	46	23	29

Source: Tax Foundation's State Business Tax Climate Index

State corporate income tax rates (2017)

State	Tax rates and brackets	Special rates or notes
Missouri	6.25%	50% of federal tax deductible.
Arkansas	1.0% > \$0 2.0% > \$3,000 3.0% > \$6,000 5.0% > \$11,000 6.0% > \$25,000 6.5% > \$100,000	
Illinois	7.8% > \$0	Includes 2.5% income replacement tax. 1.5% for S-Corps.
Iowa	6.0% > \$0 8.0% > \$25,000 10.0% > \$100,000 12.0% > \$250,000	50% federal deductibility.
Kansas	4.0% > \$0 7.0% > \$50,000	
Kentucky	4.0% > \$0 5% > \$50,000 6% > \$100,000	
Nebraska	5.58% > \$0 7.81% > \$100,000	
Oklahoma	6% > \$0	
Tennessee	6.5% > \$0	

Source: Tax Foundation's State Business Tax Climate Index



State sales and gasoline taxes (2017)

State	Sales Tax	Gas Tax*
Missouri	4.23%	17.3 cents
Arkansas	6.50%	21.8 cents
Illinois	6.25%	33.5 cents
Iowa	6.00%	31.7 cents
Kansas	6.50%	24.1 cents
Kentucky	6.00%	26.0 cents
Nebraska	5.50%	26.7 cents
Oklahoma	4.50%	17.0 cents
Tennessee	7.00%	21.4 cents

**In addition to the 18.4 cpg federal gasoline tax.*

Source: Tax Foundation's State Business Tax Climate Index

