

Tax climate

State business tax climate index rankings (2019)

State	Overall Rank	Corporate Tax Rank	Individual Income Tax Rank	Sales Tax Rank	Property Tax Rank	Unemployment Insurance Tax Rank
Missouri	14	4	25	25	7	8
Arkansas	46	40	40	44	26	34
Illinois	36	39	13	36	45	42
Iowa	45	48	42	19	39	33
Kansas	28	34	21	31	20	15
Kentucky	23	27	17	14	35	47
Nebraska	24	28	26	9	40	9
Oklahoma	26	9	33	39	19	1
Tennessee	16	24	8	46	29	22

Source: Tax Foundation's State Business Tax Climate Index

State corporate income tax rates (2019)

State	Tax rates and brackets	Special rates or notes
Missouri	6.25%>\$0	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	9.5%>\$0	Illinois's rate includes two separate corporate income taxes, one at a 7% rate and one at a 2.5% rate.
Iowa	6.0%>\$0 8.0%>\$25,000 10.0%>\$100,000 12.0%>\$250,000	
Kansas	4.0%>\$0 7.0%>\$50,000	
Kentucky	5.0%>\$0	
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 (2019)

State	Sales Tax	Gas Tax*
Missouri	4.23%	17.4 cents
Arkansas	6.50%	21.8 cents
Illinois	6.25%	37.3 cents
Iowa	6.00%	30.5 cents
Kansas	6.50%	24.0 cents
Kentucky	6.00%	26.0 cents
Nebraska	5.50%	28.9 cents
Oklahoma	4.50%	20.0 cents
Tennessee	7.00%	26.4 cents

*In addition to the 18.4 cpg federal gasoline tax.

Source: Tax Foundation's State Business Tax Climate Index