

# Comparison of State Business Tax Climate Index, 2004

## 2004 State Business Tax Climate Index

	Score	Rank
• U.S.	5.000	-
• <b>North Carolina</b>	<b>4.861</b>	<b>30</b>
• Tennessee	5.668	15
• Alabama	5.664	16
• Virginia	5.737	12
• Georgia	5.443	20
• Florida	6.925	2
• South Carolina	5.182	24

*Source: Tax Foundation*

*Note: The higher the score, the more favorable a state's tax system is for business.*