

Table 16. Comparison of Business Taxes
Major State Taxes on General Business Activities, 2014

State	Corporate Net Income Tax	Other General Business Taxes*		
		Franchise Tax	Severance Tax	Gross Receipts
Alabama	Yes	Yes	Yes	
Alaska	Yes	No	Yes	
Arizona	Yes	No	No	
Arkansas	Yes	Yes	Yes	
California	Yes	No	Yes	
Colorado	Yes	No	Yes	
Connecticut	Yes	No	No	
Delaware	Yes	Yes	No	
Florida	Yes	No	Yes	
Georgia	Yes	Yes	No	
Hawaii	Yes	No	No	
Idaho	Yes	No	Yes	
Illinois	Yes	Yes	Yes	
Indiana	Yes	No	Yes	
Iowa	Yes	No	No	
Kansas	Yes	Yes	Yes	
Kentucky	Yes	No	Yes	
Louisiana	Yes	Yes	Yes	
Maine	Yes	No	No	
Maryland	Yes	No	No	
Massachusetts	Yes	No	No	
Michigan	Yes	No	Yes	
Minnesota	Yes	No	No	
Mississippi	Yes	Yes	Yes	
Missouri	Yes	Yes	No	
Montana	Yes	No	Yes	
Nebraska	Yes	Yes	Yes	
Nevada	No	No	Yes	
New Hampshire	Yes	No	No	
New Jersey	Yes	No	No	
New Mexico	Yes	Yes	Yes	
New York	Yes	No	No	
North Carolina	Yes	Yes	Yes	
North Dakota	Yes	No	Yes	
Ohio	No	No	Yes	Commercial Activity Tax (CAT)
Oklahoma	Yes	Yes	Yes	
Oregon	Yes	No	Yes	
Pennsylvania	Yes	Yes	No	
Rhode Island	Yes	No	No	
South Carolina	Yes	Yes	No	
South Dakota	No	No	Yes	
Tennessee	Yes	Yes	Yes	
Texas	No	No	Yes	
Utah	Yes	No	Yes	
Vermont	Yes	No	No	
Virginia	Yes	No	No	
WASHINGTON	No	No	No	Business & Occupation Tax
West Virginia	Yes	Yes	Yes	
Wisconsin	Yes	No	Yes	
Wyoming	No	Yes	Yes	

*Excludes taxes on specific industries or activities (utilities, insurance, severance, etc.) & corporate franchise or license fees.
of states with a gross receipts tax that is broader than a traditional retail sales tax = 6 (AZ, DE, HI, NH, OH, & WA)
of states that rely exclusively on a gross receipts business tax = 2 (OH & WA)