

**Table 16. Comparison of Business Taxes**  
**Major State Taxes on General Business Activities, 2013**

State	Corporate Net Income Tax	Other General Business Taxes*		
		Franchise Tax	Severance Tax	Gross Receipts
Alabama	Yes	Yes	Yes	
Alaska	Yes		Yes	
Arizona	Yes			
Arkansas	Yes	Yes	Yes	
California	Yes		Yes	
Colorado	Yes		Yes	
Connecticut	Yes			
Delaware	Yes	Yes		
Florida	Yes		Yes	
Georgia	Yes	Yes		
Hawaii	Yes			
Idaho	Yes		Yes	
Illinois	Yes	Yes	Yes	
Indiana	Yes		Yes	
Iowa	Yes			
Kansas	Yes	Yes	Yes	
Kentucky	Yes		Yes	
Louisiana	Yes	Yes	Yes	
Maine	Yes			
Maryland	Yes			
Massachusetts	Yes			
Michigan	Yes**		Yes	
Minnesota	Yes			
Mississippi	Yes	Yes	Yes	
Missouri	Yes	Yes		
Montana	Yes		Yes	
Nebraska	Yes		Yes	
Nevada			Yes	
New Hampshire	Yes			
New Jersey	Yes			
New Mexico	Yes	Yes	Yes	
New York	Yes			
North Carolina	Yes	Yes	Yes	
North Dakota	Yes		Yes	
Ohio			Yes	Commercial Activity Tax (CAT)
Oklahoma	Yes	Yes, starting July 1, 2013.	Yes	
Oregon	Yes		Yes	
Pennsylvania	Yes	Yes		
Rhode Island	Yes			
South Carolina	Yes	Yes		
South Dakota			Yes	
Tennessee	Yes	Yes	Yes	
Texas		Yes	Yes	
Utah	Yes		Yes	
Vermont	Yes			
Virginia	Yes			
WASHINGTON				Business & Occupation Tax
West Virginia	Yes	Yes	Yes	
Wisconsin	Yes		Yes	
Wyoming		Yes	Yes	

\*Excludes taxes on specific industries or activities (utilities, insurance, severance, etc.) & corporate franchise or license fees.

\*\*Michigan's new corporate net income tax replaces their Single Business Tax, effective 1/1/2012.

\*\*Based on total revenue but allows deduction of wages paid or cost of goods sold; sole proprietors are exempt.

44 states levying a corporate net income tax (all except OH, NV, SD, TX, WA, and WY)

6 states with a gross receipts tax that is broader than a traditional retail sales tax (AZ, DE, HI, NH, OH, & WA)

2 states that rely exclusively on a gross receipts business tax (OH & WA)