

# STATE TO STATE COMPARISONS 2012

	NH	MT
<b>TAXES</b>		
Top Corporate Income Tax %	8.5	6.75
Apportionment Formula		
Property Factor	25%	33%
Payroll Factor	25%	33%
Sales Factor	50%	33%
Throwback Rule	Yes	Yes
<b>NOL Deductions</b>		
Carryback (Years)	0	3
Carryforward (Years)	10	7
LLCs Recognized	Yes	Yes
S-corps Recognized	No	Yes
Sales Tax & Use Tax %	None	N/A
Internet Sales Tax	None	N/A
<b>Tax Exemptions</b>		
Manufacturing Machinery	No Tax	No Tax
Office Equipment	No Tax	No Tax
Custom Software	No Tax	No Tax
Modified Canned Software	No Tax	No Tax
Tangible Personal Property	No Tax	No Tax
Sales & Use - Weighted Average of County & City Rates	No Tax	None
Top Personal Income Tax %	0	6.9
Professional Services Tax	N	N/A
Top Capital Gains Tax	0.00	6.9
Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N	N
Motor Fuel Tax, 11	0.196	0.278
<b>Property Tax</b>		
On Land & Buildings, as share of personal income	5.75	3.84
<b>Telecommunications Tax %</b>		
State Tax Rate	7.0	6.0
Local Tax Rate	N/A	0.0
Workers Compensation as % of Covered Wages	0.87	1.89
Unemployment Insurance Tax % (New Employers), 11	3.7	N/A
Unemployment Insurance Time Period to Qualify for Experience Rating	1.0	3.0
Unemployment Insurance Tax Wage Bases, 11	\$12,000	\$26,300
Unemployment Insurance Tax/ Per Employee, 11	\$444	N/A
State Trust Fund negative loan balance to Federal Gov. (Jan 2012)	0.00	0.00
Internet Access Tax	N	N
Gasoline Excise Tax (cents per gallon)	19.6	27.8
Diesel Excise Tax (cents per gallon)	19.6	28.6
Tobacco Excises Tax (cents per pack of 20)	168.0	170.0
State Taxes as Percentage of Personal Income	7.6%	8.6%
Small Business Tax Index: 2011	33	30
<b>INSURANCE TAXES</b>		
Premium Tax Rates --generally * Phased in over 4 years starting in 2006	1.25%**	2.75%
Accident/Health	2.00%	2.75%
Life	1.25%	2.75%
Annuity	N/A	N/A
Property/Causality	1.25%	2.75%
Fire	1.25%	2.75% + additional 2.5%
Risk/ Retention	1.25%	2.75%
BlueCross/BlueShield	2.00%	N/A
Prepaid Lines	N/A	N/A
Title Insurance	1.25%	2.75%
	4%	
Independent Procurement	Industrial Procurement 3% Inland Marine: 2%	N/A
HMO's	2.00%	N/A
Surplus Lines	1.75%	2.75%
Marine Insurance	5% of underwriting profit	2.75%
# of Domestic Insurers	42	55
# of Licensed Foreign Insurers	972	1,383
# of Chartered Purchasing Groups	5	3
<b>HIGH-TECH ECONOMY</b>		
Overall State Rank High-Tech Worker per 1,000, 03	67.39	31.84
# of High-Tech Establishments, 03	2,572	1,353
High-Tech Wages, 03	\$69,144	\$42,901
Unemployment Rate by Cyberstate, 04	3.8%	4.4%
Total High-Tech Manufacturing, by Employment, 03	19,372	448
Total High-Tech Services, by Employment, 03	15,709	9,558
High Tech Export, 04	\$1,071,438	\$23,796
High Tech Exports, % Change 03-04	18.3%	15.2%
Venture Capital Investment in High-Tech, 04	\$146.0	\$0.4
Total R+ D per Capita in High-Tech, 02	\$1,126	\$259
R&D Inputs - U.S. Ranking	3	27
Risk Capital and Infrastructure-U.S. Ranking, 08	7	47
Human Capital Investment-U.S. Ranking, 08	17	24
Technology Concentration-U.S. Ranking, 08	8	36
Internet Average Speed (Kbps)	615	455
Download Speed Rank	8	51

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Broadband penetration	75%	46%
Number of New Patents (2008)	608	91
Technology & Science Index, 10 (1=Best 50=Worst)	7	35
High-Tech Worker Per 1,000 (2008) (1 Highest)	8	40
<b>NEW ECONOMY INDEX 10</b>		
Over all US Ranking	11	37
Ranking by Category		
Immigration of Knowledge Workers	2	3
High Wage Traded Services	14	48
Foreign Direct Investment	4	49
Fastest Growing Firms	13	39
Inventor Patents	8	20
Online Population	5	31
High-Tech Jobs	8	45
Venture Capital	10	25
<b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b>		
Tax burden - State/Local, % of Income 2008	7.6%	8.6%
State Government Tax Revenue, 2008	\$2,257,977,000	\$2,457,929,000
Per Capita State Government Tax Revenue, 2008	\$1,708	\$2,539
State Budget Gap-2011-US Rank (1= Lowest, 50= Highest)	8	1
State Budget Gap including unfunded pension (1= Lowest, 50= Highest)	9	6
FY13 Projected Gap	0	0
Per Capita State Government Debt Outstanding, 2008	\$5,983	\$5,087
Gross Domestic Product by State, 2009	\$59,400,000,000	\$35,954,000,000
State Government Bond Rating (S&P, 2010)	AA	AA
Cost of Living Index , Selected Metro, Annual 2009	117.4%	101.8%
Number of Bureaucrats , 2011	5.51	5.96
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2010	16	43
% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%	22.40	36.90
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	12	35
Tax Climate Index (U.S. Tax foundation), 2012 Overall Ranking	6	8
Median Household Income (2010 Rankings)	7	40
State Corruption Ranking, 2010 (1=most corrupt; 51= least corrupt)	51	50
2011 Forbes Best States for Business (1=Best, 50=Worst)	27	23
Millionaires, Per Capita 2010, (1= Highest, 50=Lowest)	8	40
<b>ENERGY &amp; ENVIRONMENT</b>		
Electricity, Oct 2011, (Cents Per Kil Hr.)	16.7	10.3
Electricity Generated Through Renewable Sources in 2008	2,808,208,000	10,815,024,000
Natural Gas, September, 2011 (Dollars Per Thousand Cubit Feet)	4.51	W
Coal, Av. Price Delivered, \$ Per Short Ton, 2008	N/A	W
Energy Consumption, 2009 (Trillions BTU)	303.0	411.5
Total Pollution Released in 2009	2,899,271	41,169,093
Total Air Emissions in 2009	2,668,581	2,298,035
<b>LABOR</b>		
Right to Work State	N	N
Average Annual Pay, 2009	\$44,932	\$40,022
Average Hourly Earnings For Production Workers, 2010	\$18.12	\$17.08
Percent Change in Average Annual Pay: 2008 to 2009	1.4	1.4
Civilian Labor Force in 2010	747,800	494,700
Workers' Compensation Benefit Payments, 2008	\$239,290,000	\$252,648,000
% of Nonfarm Employees in Manufacturing, 2010	10.5	4.2
% of Nonfarm Employees in Government, 2010	15.5	20.4
2009, Occupational Injuries-Fatal	0	35
<b>EDUCATION</b>		
Critical Reading SAT Score, 2010	520	538
Math SAT Score, 2010	524	538
Writing SAT Score, 2010	510	517
% of Students Taking SAT Exam, 2009-2010	77.0	24.0
Reading NAEP Score, 2011, Grade 4	230	225
Reading NAEP Score, 2011, Grade 8	272	273
Math NAEP Score, 2011, Grade 4	252	244
Math NAEP Score, 2011, Grade 8	292	293
Projected High School Graduates 07-08	14,320	9,956
Projected High School Student who receive no diploma, 2010	4,346	3,176
Public Elementary/Secondary Expenditures per pupil, 2011	\$13,797.00	\$9,973.00
% of Population Graduated from High School in 2009	91.3	90.8
% of Population With a Bachelor's Degree or More, 2009	32.0	27.4
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2009	12.6	13.4
Average Salary of Public School Teachers in 2011	\$52,792	\$47,132
Rate of Books In Public Libraries in 2008	4698.0	2822.0
Number of Institutions of Higher Education, 2009	28	23
Number of Charters Schools, 2010	12	N/A
<b>DEMOGRAPHICS</b>		
Domestic in - Migration in to the state: 2008 to 2009	(2,602)	2,410
Median Age 2009	40.4	39
% Change in Population 25 to 44 Years Old, 2009	25.2	23.8

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% Change in Population 2009 to 2010	0.1	0.6
Poverty Rate, 2009	7.8	14.9
% of Public Aid Recipients 2008	2.1	2.6
% Births to Unmarried Women in 2008	32.9	36.7
<b>CRIME</b>		
Murders in 2009	10	28
Violent Crimes/100,000 Population, 2009	2114.0	2473.0
Property Crimes, 2009	28,624	24,024
Motor Vehicle Thefts in 2009	1,124	1,456
Aggravated Assault Rate per 100,000 in 2009	94.3	198.5
Crime Rate, 2009 (50= Lowest 1= Highest)	47	38
<b>HEALTH</b>		
Healthiest States (1=best; 50=worst),2010	2	25
Health Mandates	2.2	1.9
Infant Mortality /1000 Live Births, 2011	5.4	6.4
% of Persons Not Covered by Health Insurance, 2010 of U.S.	10.4	15.8
Physicians, 2009	4,515	2,641
Deaths by Accident, 2007	527	614
Estimated New Cases of Cancer - 2011	7810	5570
Cancer Rates Combined, 2010 1= lowest 50 = highest	30	20
Current Cigarette use, Percentage of Population, 2010	15.8	16.9
Bioterrorism Preparedness Score, 08	10	5
Potential # of illness during a severe Pandemic	389,000	277,000
Potential # of deaths during a severe Pandemic	10,000	7,000
% of Adults with Asthma - 2011	15.6	113.3
%of Adults with Diabetes - 2011	7.4	6.8
% of Adults with Obesity - 2011	25.6	23.8
% of Children Overweight - 2011	12.8	11.8
% of Adults with Hypertension - 2011	26.1	25.7
Infectious Disease, Percentage of Population, 2010	6	3.2
Human West Nile Cases - 2011	1.0	0
<b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b>		
Average Apartment Rent	\$1,056	\$725
Average Home Price	\$336,222	\$287,366
Average Total Energy Cost	\$224.69	\$154.84
Average Phone Bill	\$36.52	\$29.99
Gasoline/Gallon	\$2.04	\$2.08
Doctor Visit	\$149.00	\$99.33
Average Auto Insurance Premium, 2004	\$856.45	\$872.50
Food		
Ground Beef	\$3.52	\$2.93
Tuna, 6 oz cans	\$1.18	\$1.20
Whole Milk , Half Gallon Cartons	\$1.97	\$2.22
Dozen Eggs	\$1.77	\$1.83
Bread	\$1.58	\$1.24
<b>QUALITY OF LIFE: CHILD WELL - BEING</b>		
Overall State Ranking, 2011	1	33
Births of Low Birth weight as a percent of all Births in 2008	5.0	18.0
Child Death Rates (deaths per 100,000 ) 07	6	36
Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 07	28	62
Teen Birth Rate (births per 1,000 females ages 15-19), 08	1.0	25.0
% of Teens Who Are High School Dropouts, 2010	2.0	27.0
% of Teens Not Attending School and Not Working , 2008	8.0	25.0
% of Children Living With Parents Who Do Not Have Full-Time, Year-Round Employment, 2009	5.0	35.0
% of Children in Poverty , 2010	10.5	21.3
% of Families with Children Headed by Single Parent, 2010	5.0	8.0
<b>SOCIAL CAPITAL</b>		
Lifestyles: Times Volunteered Last Year	8.0	7.2
Belief: "Most People are Honest" (6-level agree/disagree)	4.08	4.02
Attended Meetings on Town or School Affairs (percent)	33%	23%
Belief: "Most People Can be Trusted"	62%	64%
Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)	0.25	0.33
Mean President Turnout 1988 & 1992	59%	66%
Av. Charitable Giving per IRS Tax Filers, 02	\$759	\$679
Social Capital State Ranking, 2000	8	5
<b>GEOGRAPHY</b>		
Total Area of States in Square Miles in 2009	9,348	147,039
Highest Point of Elevation in Feet	6,288	12,799
% of Days That are Sunny	44	59
Hazardous Weather Fatalities in 2009	1	5
# of Deaths & Injuries by Lighting Strikes, from 1959 - 1994	76	64
# of Earthquakes by State from 1974-2003	6	186
# of Tornadoes, in 2010	1	33

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<b>HOUSING</b>		
New Housing Units Authorized in 2010	2,737	2,196
Homeownership Rate, 2009	76.0	70.7
% Change in House Prices: 2009 to 2010	(0.6)	(3.0)
% Change in Existing Home Sales: 2009 to 2010	(14.6)	(21.4)
<b>POPULATION</b>		
Population in 2010	1,323,531	980,152
Population 18 to 24 Year Old in 2009	130,242	104,243
Population 25 to 44 Years Old in 2009	333,694	231,769
Average Family Size in 2009	3.07	3.14
% of Eligible Voters Reported Registered, 2008	76.0%	71.3%
# of State Legislators, 2011	424	150
<b>TRIVIA FACTS</b>		
State Nickname	Granite State	Treasure State
State Capital	Concord	Helena
State Song	Old New Hampshire	Montana
State Flower	Purple Lilac	Bitterroot
State Tree	White Birch	Ponderosa Pine
State Bird	Purple Finch	Western Meadowlark
State Motos	Live Free or Die	Gold and Silver
<b>Last Updates</b>	<b>2/27/2012</b>	<b>2/27/2012</b>
<small>All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.                      Tax information is from the Federal Commerce Clearing House Inc., 2008, Most other statistics are collected from CQ Press's State Rankings 2010, The Annie E. Casey Foundation Baltimore, MD, 2008 Kids Count Data Book, Small Business Survival Index, and US Department of Commerce: Statistical Abstract of the US. ** Effective January 1, 2010, W= Data withheld to avoid disclosure.</small>		