



STATE TO STATE COMPARISONS 2019

		NH	AZ
			
TAXES			
	Corporate Income Tax Rate	7.90%	4.90%
	Apportionment Formula		
	Property Factor	0.25	0.25
	Payroll Factor	0.25	0.25
	Sales Factor	0.5	0.5
	Throwback Rule	Yes	No
	NOL Deductions		
	Carryback (Years)	0	0
	Carryforward (Years)	10	20
	Sales Tax & Use Tax %	None	5.6
	Internet Sales Tax	None	5.6
	Tax Exemptions		
	Manufacturing Machinery	No Tax	Exempt
	Office Equipment	No Tax	Taxable
	Custom Software	No Tax	Exempt
	Modified Canned Software	No Tax	Taxable
	Tangible Personal Property	No Tax	Taxable
	Sales & Use - Weighted Average of County & City Rates	No Tax	2.57%
	Top Personal Income Tax %	0%	4.54
	Professional Services Tax	N	N
	Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N	N
	Property Tax		
	On Land & Buildings, as share of personal income	5.6	2.62
	Telecommunications Tax %		
	State/Local Sales Tax	0.00	8.60
	State/Local Wireless Rate	8.94	12.57
	Workers Compensation Premium Index Rate	1.70	1.30
	Unemployment Insurance Tax % (New Employers), 19	1.70	2.00
	Unemployment Insurance Time Period to Qualify for Experience Rating	1.00	2.00
	Unemployment Insurance Tax Wage Bases, 19	\$14,000	\$7,000
	Unemployment Insurance Tax/ Per Employee, 19	\$238	\$140
	Unemployment Insurance Number of Benefit Weeks	26	26
	Gasoline Excise Tax (cents per gallon)	23.8	19.0
	Diesel Excise Tax (cents per gallon)	23.8	27.0
	Tobacco Excise Tax (cents per pack of 20)	1.8	2.0
	State Property Taxes as Percentage of Personal Income	5.4%	2.5%
	Small Business Tax Index: 2017 (1= Best 50= Worst)	32	11
	Tax Climate Index (U.S. Tax foundation), 2019 Overall Ranking (1= Best 50= Worst)	6	27
FINANCIAL & GOVERNMENT COMPARISONS			
	Tax burden - State/Local, % of Income 2019	6.9%	8.3%
	State Government Tax Revenue, 2017 (in thousands)	\$2,496,719	\$13,888,611
	Per Capita State Government Tax Collections, 2017	\$1,870	\$2,010
	State Cash Solvency Index FY 2016	-1.73	-2.68
	State Long-Run Solvency FY 2016	-0.43	0.02
	Public Sector Pensions-% funded 2016	58%	60%
	Per Capita State Government Debt Outstanding, 2019	\$5,428	\$2,080
	Gross Domestic Product by State, 2017 - 2018 (% change)	\$0	\$0
	State Government Bond Rating 2017	Aa1/AA/AA+	Aa2/AA/NR
	Cost of Living Index, 2018	10930.0%	9770.0%
	Number of Bureaucrats , 2017	88688.00	333628.00
	Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2017	5	25
	Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	4	6
	Median Household Income (2017 Rankings) (1-Highest 50-Lowest)	2	28
	Personal Income Per Capita (2018 Rankings) (1-Highest 50-Lowest)	7	42
	State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt)	34	22
	2018 Forbes Best States for Business (1=Best, 50=Worst)	34	17
	Millionaires, Per Capita 2019, (1= Highest, 50=Lowest)	6	28
	Average Yearly Legislative Salaries	\$200	\$24,000
	Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	2	9
ENERGY & ENVIRONMENT			
	Electricity, January 2019, (Cents Per Kil Hr.)	19.9	12.2
	Natural Gas, January 2019 (Dollars Per Thousand Cubit Feet)	16.16	11.66
	Coal, Av. Sales Price, \$ Per Short Ton, 2017	N/A	W
	Business Energy Index 2019	42.70	23.10
	Energy Consumption, 2016 (Trillions BTU)	300.9	1470.6
	Total Pollution Released in 2017	304,812	77,609,387
	Total Air Emissions in 2017	138,347	2,292,704

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REAL ESTATE		
Office, Class A, average PSF (largest City) April 2018	\$12.00 - \$19.00	\$19.00 - \$28.00
Industrial flex, average cost PSF (largest City)	\$6.00 - \$11.00	\$7.00 - \$10.00
New construction, manufacturing, 24 ft. clear 25k to 50k, average cost PSF	\$115.00 - \$125.00	N/A
LABOR		
Right to Work State	N	Y
Average Annual Pay, 2017	\$55,848	\$49,751
Average Hourly Earnings For Production Workers, 2018	\$21.64	\$19.49
Workers' Compensation Benefit Payments, 2016	\$205,663	\$752,452
EDUCATION		
Critical Reading and Writing SAT Score, 2018	535	577
Math SAT Score, 2018	528	572
% of Students Taking SAT Exam, 2018	96.0	29.0
Reading NAEP Score, 2017, Grade 4	229	215
Reading NAEP Score, 2017, Grade 8	275	263
Math NAEP Score, 2017, Grade 4	245	234
Math NAEP Score, 2017, Grade 8	293	282
Public Elementary/Secondary Expenditures per pupil, 2016	\$15,535.00	\$7,772.00
% of Population Graduated from High School in 2016-17	89.0	78.0
% of Population With a Bachelor's Degree or More, 2016	36.6	28.9
% of Population With a Advanced Degree or More, 2016	14.1	10.8
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2016	12.4	23.1
Number of Degree Granting Postsecondary Institutions, 2015/16	27	86
Number of Charters Schools, 2017/18	26	556
DEMOGRAPHICS		
Net Migration 2017 - 2018	6,534	97,575
Median Age 2017	43.2	37.7
% Of Population 26 to 34 Years Old, 2017	11.0	12.0
% Of Population 35 to 54 Years Old, 2017	27.0	25.0
% Change in Population 2017 to 2018	0.5	1.7
Poverty Rate, 2015-2017	6.7	15.5
# of Public Aid Recipients 2016 (SNAP Participation Rates)	98,464	960,105
% Births to Unmarried Women in 2017	32.6	44.8
CRIME		
Murders in 2016	17	380
Violent Crimes/100,000 Population, 2016	185.7	458.1
Property Crimes, 2016	20,194	206,432
Motor Vehicle Thefts in 2016	871	18,421
Aggravated Assault Rate per 100,000 in 2016	120.7	315.4
Crime Rate Rank, 2016 (1=Worst, 50=Best)	50	9.0
HEALTH INSURANCE		
Average Family Premium per Employee Paid by Employer 2017	\$13,652	\$12,426
Average Monthly Premiums per Person - Average Benchmark 2019	\$402.00	\$471.00
Hospital Adjusted Expenses per Inpatient Day 2016	\$2,431	\$2,479
Retail Prescription Drugs Filled per Captia 2017	12.7	11.1
HEALTH		
Healthiest States (1=best; 50=worst), 2018	6	30
Infant Mortality /1000 Live Births, 2016	3.7	5.4
% of Persons Not Covered by Health Insurance, 2017 (in thousands) of U.S.	77	695
Physicians, 2018	4,167	17,703
Deaths by Accident, 2016	924	4,010
Estimated New Cases of Cancer - 2017	8,670	35,810
Estimated Cancer Deaths Combined - 2017	2710	12050
Current Cigarette use, Percentage of Population, 2017	15.7	15.6
Bioterrorism, Disease & Disaster Preparedness Score, 2018	7	5
% of Adults with Asthma - 2015	10.1	9.3
% of Adults with Diabetes - 2017	8.4	10.4
Fat Index Rank, 2017 (1 = most fat 50 = least fat)	38	30
% of Children Overweight - 2017 Ages 10-17	9.8	14.2
% of Adults with Hypertension - 2017	30.0	30.7
Infectious Disease, Rank, 2018	2	20

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COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)				
	Average Median Apartment Rent, based on 2br, 2018		\$1,294	\$1,043
	Median Listing Home Price, Feb 2018		\$299,000	\$285,000
	Average "Check Engine" Light Repair Cost (Parts & Labor)		\$328	\$361
	Gasoline/Gallon 5/2019		\$2.74	\$360.85
	Doctor Visit		\$145.00	\$99.17
	Average Auto Insurance Premium, 2018		\$983.00	\$1,222.00
	Food			
	Ground Beef (state capital)		\$4.67	\$3.06
	Chicken Breast per pound (major city)		\$4.18	\$4.02
	Milk (state capitol)		\$3.66	\$2.06
	Dozen Eggs (state capital)		\$2.64	\$2.14
	Bread (state capital)		\$2.49	\$2.11
QUALITY OF LIFE: CHILD WELL - BEING				
	Overall State Ranking, 2018		1	45
	Births of Low Birth weight as a percent of all Births in 2017		6.9	7.5
	Child Death Rates (deaths per 100,000) 2016		14	18
	Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2016		35	42
	Total Teen Birth (rate per 1,000 females ages 16-19), 2016		9.3	23.6
	% of Teens Who Are High School Dropouts, 2017		3%	5%
	% of Teens Not Attending School and Not Working , 2017		5%	8%
	% of Children Whose Parents Lack Secure Employment, 2016		22%	31%
	% of Children in Poverty , 2017		10%	21%
	% of Families with Children Headed by Single Parent, 2017		29%	37%
	Drug Overdose Deaths - % change from 2016-2017		-0.1	0.1
	Registered Sex Offenders Per Capita Oct 2018		212	199
GEOGRAPHY				
	Total Area of States in Square Miles		9,349	113,990
	Highest Point of Elevation in Feet		6,288	12,633
	% of Days that are Sunny		44	85
	Hazardous Weather Fatalities in 2017		0	13
	# of Deaths by Lighting Strikes from 2008-2017		0	14
	# of Earthquakes by State from 2010-2015		1	61
	# of Tornadoes, in 2017		0	3
HOUSING				
	New Housing Units Authorized in 2017		3,395	37,981
	Homeownership Rate, 2016		71.8	61.9
	% Change in House Prices: 2016 to 2017		6.6	10.0
	% Change in Existing Home Sales: 2013 to 2017		26.2	54.2
POPULATION				
	Population in 2018		1,356,458	7,171,646
	Population 19 to 25 Years Old in 2017		104,700	637,200
	Population 26 to 34 Years Old in 2017		147,400	815,200
	Population 35 to 54 Years Old in 2017		345,600	1,677,000
	Average Family Size in 2017		2.46	2.69
	% Registered Voters Reported, 2016		64.2%	60.5%
	# of State Legislators, 2016		424	90
TRIVIA FACTS				
	State Nickname		Granite State	Grand Canyon State
	State Capital		Concord	Phoenix
	Governor - Apr. 2017		Chris Sununu (R)	Doug Ducey (R)
	State Song		Old New Hampshire	Arizona
	State Flower		Purple Lilac	Saguaro Cactus Blossom
	State Tree		White Birch	Palo Verde
	State Bird		Purple Finch	Cactus Wren
	State Motos		Live Free or Die	God Enriches
	Last Updates		5/15/2019	5/15/2019
All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.				