



STATE TO STATE COMPARISONS 2019			
		NH	ND
			
TAXES			
Corporate Income Tax Rate		7.90%	4.31%
Apportionment Formula			
Property Factor		25%	0.33
Payroll Factor		25%	0.33
Sales Factor		50%	0.33
Throwback Rule		Yes	Yes
NOL Deductions			
Carryback (Years)		0	0
Carryforward (Years)		10	20
Sales Tax & Use Tax %		None	5
Internet Sales Tax		None	5
Tax Exemptions			
Manufacturing Machinery		No Tax	Taxable
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	1.55%
Top Personal Income Tax %		0%	2.9
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	2.2
Telecommunications Tax %			
State/Local SalesTax		0.00	7.00
State/Local Wireless Rate		8.94	14.13
Workers Compensation Premium Index Rate		1.70	0.82
Unemployment Insurance Tax % (New Employers), 19		1.70	1.21
Unemployment Insurance Time Period to Qualify for Experience Rating		1.00	1.00
Unemployment Insurance Tax Wage Bases, 19		\$14,000	\$36,400
Unemployment Insurance Tax/ Per Employee, 19		\$238	\$440
Unemployment Insurance Number of Benefit Weeks		26	26
Gasoline Excise Tax (cents per gallon)		23.8	23.0
Diesel Excise Tax (cents per gallon)		23.8	23.0
Tobacco Excise Tax (cents per pack of 20)		1.8	0.4
State Property Taxes as Percentage of Personal Income		5.4%	2.2%
Small Business Tax Index: 2017 (1= Best 50= Worst)		32	16
Tax Climate Index (U.S. Tax foundation), 2019 Overall Ranking (1= Best 50= Worst)		6	17
FINANCIAL & GOVERNMENT COMPARISONS			
Tax burden - State/Local, % of Income 2019		6.9%	7.8%
State Government Tax Revenue, 2017 (in thousands)		\$2,496,719	\$3,465,326
Per Capita State Government Tax Collections, 2017		\$1,870	\$4,587
State Cash Solvency Index FY 2016		-1.73	2.70
State Long-Run Solvency FY 2016		-0.43	1.84
Public Sector Pensions-% funded 2016		58%	66%
Per Capita State Government Debt Outstanding, 2019		\$5,428	\$3,776
Gross Domestic Product by State, 2017 - 2018 (% change)		\$0	\$0
State Government Bond Rating 2017		Aa1/AA/AA+	Aa1/AA+/NR
Cost of Living Index, 2018		10930.0%	9870.0%
Number of Bureaucrats , 2017		88688.00	66068.00
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2017		5	17
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)		4	5
Median Household Income (2017 Rankings) (1-Highest 50-Lowest)		2	24
Personal Income Per Capita (2018 Rankings) (1-Highest 50-Lowest)		7	18
State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt)		34	37
2018 Forbes Best States for Business (1=Best, 50=Worst)		34	23
Millionaires, Per Capita 2019, (1= Highest, 50=Lowest)		6	20
Average Yearly Legislative Salaries		\$200	\$17,200
Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)		2	6
ENERGY & ENVIRONMENT			
Electricity, January 2019, (Cents Per Kil Hr.)		19.91	9.16
Natural Gas, January 2019 (Dollars Per Thousand Cubit Feet)		16.16	6.32
Coal, Av. Sales Price, \$ Per Short Ton, 2017		N/A	17.82
Business Energy Index 2019		42.70	23.40
Energy Consumption, 2016 (Trillions BTU)		300.9	586.4
Total Pollution Released in 2017		304,812	32,076,741
Total Air Emissions in 2017		138,347	8,889,983

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REAL ESTATE			
Office, Class A, average PSF (largest City) April 2018		\$12.00 - \$19.00	\$14.00 - \$18.00
Industrial flex, average cost PSF (largest City)		\$6.00 - \$11.00	\$7.50 - \$10.50
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	\$50,816
Average Hourly Earnings For Production Workers, 2018		\$21.64	\$19.97
Workers' Compensation Benefit Payments, 2016		\$205,663	\$165,943
EDUCATION			
Critical Reading and Writing SAT Score, 2018		535	640
Math SAT Score, 2018		528	643
% of Students Taking SAT Exam, 2018		96.0	2.0
Reading NAEP Score, 2017, Grade 4		229	222
Reading NAEP Score, 2017, Grade 8		275	265
Math NAEP Score, 2017, Grade 4		245	244
Math NAEP Score, 2017, Grade 8		293	288
Public Elementary/Secondary Expenditures per pupil, 2016		\$15,535.00	\$13,358.00
% of Population Graduated from High School in 2016-17		89.0	87.0
% of Population With a Bachelor's Degree or More, 2016		36.6	29.6
% of Population With an Advanced Degree or More, 2016		14.1	7.8
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2016		12.4	11.8
Number of Degree Granting Postsecondary Institutions, 2015/16		27	20
Number of Charters Schools, 2017/18		26	N/A
DEMOGRAPHICS			
Net Migration 2017 - 2018		6,534	218
Median Age 2017		43.2	35.4
% Of Population 26 to 34 Years Old, 2017		11.0	14.0
% Of Population 35 to 54 Years Old, 2017		27.0	24.0
% Change in Population 2017 to 2018		0.5	0.6
Poverty Rate, 2015-2017		6.7	11.0
# of Public Aid Recipients 2016 (SNAP Participation Rates)		98,464	54,252
% Births to Unmarried Women in 2017		32.6	31.5
CRIME			
Murders in 2016		17	15
Violent Crimes/100,000 Population, 2016		185.7	239.8
Property Crimes, 2016		20,194	17,402
Motor Vehicle Thefts in 2016		871	1,964
Aggravated Assault Rate per 100,000 in 2016		120.7	180.1
Crime Rate Rank, 2016 (1=Worst, 50=Best)		50	30.0
HEALTH INSURANCE			
Average Family Premium per Employee Paid by Employer 2017		\$13,652	\$13,202
Average Monthly Premiums per Person - Average Benchmark 2019		\$402.00	\$457.00
Hospital Adjusted Expenses per Inpatient Day 2016		\$2,431	\$1,998
Retail Prescription Drugs Filled per Captia 2017		12.7	11.0
HEALTH			
Healthiest States (1=best; 50=worst), 2018		6	13
Infant Mortality /1000 Live Births, 2016		3.7	6.5
% of Persons Not Covered by Health Insurance, 2017 (in thousands) of U.S.		77	56
Physicians, 2018		4,167	27,942
Deaths by Accident, 2016		924	371
Estimated New Cases of Cancer - 2017		8,670	4,180
Estimated Cancer Deaths Combined - 2017		2710	1290
Current Cigarette use, Percentage of Population, 2017		15.7	18.3
Bioterrorism, Disease & Disaster Preparedness Score, 2018		7	9
% of Adults with Asthma - 2015		10.1	9
% of Adults with Diabetes - 2017		8.4	9
Fat Index Rank, 2017 (1 = most fat 50 = least fat)		38	13
% of Children Overweight - 2017 Ages 10-17		9.8	12.5
% of Adults with Hypertension - 2017		30.0	29.5
Infectious Disease, Rank, 2018		2	24

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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	\$783
Median Listing Home Price, Feb 2018		\$299,000	\$233,000
Average "Check Engine" Light Repair Cost (Parts & Labor)		\$328	\$340
Gasoline/Gallon 5/2019		\$2.74	\$2.74
Doctor Visit		\$145.00	\$146.73
Average Auto Insurance Premium, 2018		\$983.00	\$1,710.00
Food			
Ground Beef (state capital)		\$4.67	\$3.82
Chicken Breast per pound (major city)		\$4.18	\$4.00
Milk (state capitol)		\$3.66	\$3.32
Dozen Eggs (state capital)		\$2.64	\$2.66
Bread (state capital)		\$2.49	\$2.34
QUALITY OF LIFE: CHILD WELL - BEING			
Overall State Ranking, 2018		1	11
Births of Low Birth weight as a percent of all Births in 2017		6.9	6.7
Child Death Rates (deaths per 100,000) 2016		14	16
Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2016		35	44
Total Teen Birth (rate per 1,000 females ages 16-19), 2016		9.3	20.3
% of Teens Who Are High School Dropouts, 2017		3%	4%
% of Teens Not Attending School and Not Working , 2017		5%	4%
% of Children Whose Parents Lack Secure Employment, 2016		22%	22%
% of Children in Poverty , 2017		10%	11%
% of Families with Children Headed by Single Parent, 2017		29%	27%
Drug Overdose Deaths - % change from 2016-2017		-0.1	-0.1
Registered Sex Offenders Per Capita Oct 2018		212	213
GEOGRAPHY			
Total Area of States in Square Miles		9,349	70,698
Highest Point of Elevation in Feet		6,288	3,506
% of Days that are Sunny		44	59
Hazardous Weather Fatalities in 2017		0	0
# of Deaths by Lighting Strikes from 2008-2017		0	0
# of Earthquakes by State from 2010-2015		1	1
# of Tornadoes, in 2017		0	41
HOUSING			
New Housing Units Authorized in 2017		3,395	3,375
Homeownership Rate, 2016		71.8	61.4
% Change in House Prices: 2016 to 2017		6.6	2.0
% Change in Existing Home Sales: 2013 to 2017		26.2	25.8
POPULATION			
Population in 2018		1,356,458	760,077
Population 19 to 25 Years Old in 2017		104,700	75,100
Population 26 to 34 Years Old in 2017		147,400	98,500
Population 35 to 54 Years Old in 2017		345,600	171,900
Average Family Size in 2017		2.46	2.31
% Registered Voters Reported, 2016		64.2%	72.8%
# of State Legislators, 2016		424	141
TRIVIA FACTS			
State Nickname		Granite State	Peace Garden State
State Capital		Concord	Bismarck
Governor - Apr. 2017		Chris Sununu (R)	Doug Burgum (R)
State Song		Old New Hampshire	North Dakota Hymn
State Flower		Purple Lilac	Wild Prairie Rose
State Tree		White Birch	American Elm
State Bird		Purple Finch	Western Meadow lark
State Motos		Live Free or Die	Liberty and union, now and forever, one and inseparable/ Strength from the soil
Last Updates			
		5/15/2019	5/15/2019
All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.			