

STATE TO STATE COMPARISONS 2019

NH



TN



TAXES

Corporate Income Tax Rate	7.70%	6.50%
Apportionment Formula		
Property Factor	25%	25%
Payroll Factor	25%	25%
Sales Factor	50%	25%
Throwback Rule	Yes	No
NOL Deductions		
Carryback (Years)	0%	0%
Carryforward (Years)	10	15
Sales Tax & Use Tax %	None	7
Internet Sales Tax	None	7
Tax Exemptions		
Manufacturing Machinery	No Tax	Exempt
Office Equipment	No Tax	Taxable
Custom Software	No Tax	Taxable
Modified Canned Software	No Tax	Taxable
Tangible Personal Property	No Tax	Taxable
Sales & Use - Weighted Average of County & City Rates	No Tax	2.45%
Top Personal Income Tax %	0%	0.0
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	2.05
Telecommunications Tax %		
State/Local Sales Tax	0.00	9.25
State/Local Wireless Rate	8.94	12.50
Workers Compensation Premium Index Rate	1.70	1.52
Unemployment Insurance Tax % (New Employers), 19	1.70	2.70
Unemployment Insurance Time Period to Qualify for Experience Rating	1.00	3.00
Unemployment Insurance Tax Wage Bases, 19	\$14,000	\$7,000
Unemployment Insurance Tax/ Per Employee, 19	\$238	\$189
Unemployment Insurance Number of Benefit Weeks	26	26
Gasoline Excise Tax (cents per gallon)	23.8	26.4
Diesel Excise Tax (cents per gallon)	23.8	25.4
Tobacco Excise Tax (cents per pack of 20)	1.8	0.6
State Property Taxes as Percentage of Personal Income	5.4%	2.0%
Small Business Tax Index: 2017 (1= Best 50= Worst)	32	24
Tax Climate Index (U.S. Tax foundation), 2019 Overall Ranking (1= Best 50= Worst)	6	16

FINANCIAL & GOVERNMENT COMPARISONS

Tax burden - State/Local, % of Income 2019	6.9%	6.3%
State Government Tax Revenue, 2017 (in thousands)	\$2,496,719	\$13,893,728
Per Capita State Government Tax Collections, 2017	\$1,870	\$2,089
State Cash Solvency Index FY 2016	-1.73	2.03
State Long-Run Solvency FY 2016	-0.43	3.45
Public Sector Pensions-% funded 2016	58%	94%
Per Capita State Government Debt Outstanding, 2019	\$5,428	\$921
Gross Domestic Product by State, 2017 - 2018 (% change)	\$0	\$0
State Government Bond Rating 2017	Aa1/AA/AA+	Aaa/AAA/AAA
Cost of Living Index, 2018	10930.0%	8950.0%
Number of Bureaucrats , 2017	88688.00	374024.00
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2017	5	30
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	4	5
Median Household Income (2017 Rankings) (1-Highest 50-Lowest)	2	40
Personal Income Per Capita (2018 Rankings) (1-Highest 50-Lowest)	7	33
State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt)	34	15
2018 Forbes Best States for Business (1=Best, 50=Worst)	34	12
Millionaires, Per Capita 2019, (1= Highest, 50=Lowest)	6	39
Average Yearly Legislative Salaries	\$200	\$22,667
Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	2	7

ENERGY & ENVIRONMENT

Electricity, January 2019, (Cents Per Kil Hr.)	19.91	10.78
Natural Gas, January 2019 (Dollars Per Thousand Cubit Feet)	16.16	8.34
Coal, Av. Sales Price, \$ Per Short Ton, 2017	N/A	65.96
Business Energy Index 2019	42.70	23.50
Energy Consumption, 2016 (Trillions BTU)	300.9	2,211.3
Total Pollution Released in 2017	304,812	82,310,995
Total Air Emissions in 2017	138,347	24,921,691

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REAL ESTATE			
	Office, Class A, average PSF (largest City) April 2018	\$12.00 - \$19.00	\$17.00 - \$20.00
	Industrial flex, average cost PSF (largest City)	\$6.00 - \$11.00	\$7.50 - \$12.80
	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	\$49,012
	Average Hourly Earnings For Production Workers, 2018	\$21.64	\$19.83
	Workers' Compensation Benefit Payments, 2016	\$205,663	\$622,459
EDUCATION			
	Critical Reading and Writing SAT Score, 2018	535	624
	Math SAT Score, 2018	528	607
	% of Students Taking SAT Exam, 2018	96.0	6.0
	Reading NAEP Score, 2017, Grade 4	229	219
	Reading NAEP Score, 2017, Grade 8	275	262
	Math NAEP Score, 2017, Grade 4	245	237
	Math NAEP Score, 2017, Grade 8	293	279
	Public Elementary/Secondary Expenditures per pupil, 2016	\$15,535.00	\$8,876.00
	% of Population Graduated from High School in 2016-17	89.0	90.0
	% 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	9.4
	Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2016	12.4	15.1
	Number of Degree Granting Postsecondary Institutions, 2015/16	27	105
	Number of Charters Schools, 2017/18	26	112
DEMOGRAPHICS			
	Net Migration 2017 - 2018	6,534	48,946
	Median Age 2017	43.2	38.6
	% Of Population 26 to 34 Years Old, 2017	11.0	12.0
	% Of Population 35 to 54 Years Old, 2017	27.0	26.0
	% Change in Population 2017 to 2018	0.5	0.9
	Poverty Rate, 2015-2017	6.7	13.7
	# of Public Aid Recipients 2016 (SNAP Participation Rates)	98,464	1,113,231
	% Births to Unmarried Women in 2017	32.6	43.6
CRIME			
	Murders in 2016	17	486
	Violent Crimes/100,000 Population, 2016	185.7	622.0
	Property Crimes, 2016	20,194	189,835
	Motor Vehicle Thefts in 2016	871	15,119
	Aggravated Assault Rate per 100,000 in 2016	120.7	467.3
	Crime Rate Rank, 2016 (1=Worst, 50=Best)	50	7.0
HEALTH INSURANCE			
	Average Family Premium per Employee Paid by Employer 2017	\$13,652	\$12,126
	Average Monthly Premiums per Person - Average Benchmark 2019	\$402.00	\$548.00
	Hospital Adjusted Expenses per Inpatient Day 2016	\$2,431	\$1,810
	Retail Prescription Drugs Filled per Captia 2017	12.7	16.0
HEALTH			
	Healthiest States (1=best; 50=worst), 2018	6	42.0
	Infant Mortality /1000 Live Births, 2016	3.7	7.4
	% of Persons Not Covered by Health Insurance, 2017 (in thousands) of U.S.	77	629
	Physicians, 2018	4,167	2,033
	Deaths by Accident, 2016	924	4,238
	Estimated New Cases of Cancer - 2017	8670	37080
	Estimated Cancer Deaths Combined - 2017	2710	14830
	Current Cigarette use, Percentage of Population, 2017	15.7	22.6
	Bioterrorism, Disease & Disaster Preparedness Score, 2018	7	7
	% of Adults with Asthma - 2015	10.1	9
	% of Adults with Diabetes - 2017	8.4	13.1
	Fat Index Rank, 2017 (1 = most fat 50 = least fat)	38	15
	% of Children Overweight - 2017 Ages 10-17	9.8	15.6
	% of Adults with Hypertension - 2017	30.0	38.7
	Infectious Disease, Rank, 2018	2	22

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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	\$854
	Median Listing Home Price, Feb 2018	\$299,000	\$244,900
	Average "Check Engine" Light Repair Cost (Parts & Labor)	\$328	\$373
	Gasoline/Gallon 7/2019	\$2.60	\$2.41
	Doctor Visit	\$145.00	\$83.40
	Average Auto Insurance Premium, 2018	\$983.00	\$1,397.00
Food			
	Ground Beef (state capital)	\$4.67	\$3.88
	Chicken Breast per pound (major city)	\$4.18	\$3.81
	Milk (state capital)	\$3.66	\$3.00
	Dozen Eggs (state capital)	\$2.64	\$2.11
	Bread (state capital)	\$2.49	\$2.28
QUALITY OF LIFE: CHILD WELL - BEING			
	Overall State Ranking, 2018	1	35
	Births of Low Birth weight as a percent of all Births in 2017	6.9	9.2
	Child Death Rates (deaths per 100,000) 2016	14	22
	Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2016	35	50
	Total Teen Birth (rate per 1,000 females ages 16-19), 2016	9.3	28.0
	% of Teens Who Are High School Dropouts, 2017	3%	3%
	% of Teens Not Attending School and Not Working , 2017	5%	7%
	% 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%	3137%
	Drug Overdose Deaths - % change from 2016-2017	-0.1	0.1
	Registered Sex Offenders Per Capita Oct 2018	212	434
GEOGRAPHY			
	Total Area of States in Square Miles	9,349	42,144
	Highest Point of Elevation in Feet	6,288	6,643
	% of Days that are Sunny	44	58
	Hazardous Weather Fatalities in 2017	0	2
	# of Deaths by Lighting Strikes from 2008-2017	0	1
	# of Earthquakes by State from 2010-2015	1	8
	# of Tornadoes, in 2017	0	35
HOUSING			
	New Housing Units Authorized in 2017	3,395	38,470
	Homeownership Rate, 2016	71.8	66.4
	% Change in House Prices: 2016 to 2017	6.6	8.7
	% Change in Existing Home Sales: 2013 to 2017	26.2	35.7
POPULATION			
	Population in 2018	1,356,458	6,770,010
	Population 19 to 25 Years Old in 2017	104,700	560,900
	Population 26 to 34 Years Old in 2017	147,400	791,900
	Population 35 to 54 Years Old in 2017	345,600	1,706,900
	Average Family Size in 2017	2.46	2.53
	% Registered Voters Reported, 2016	64.2%	64.3%
	# of State Legislators, 2016	424	132
TRIVIA FACTS			
	State Nickname	Granite State	Volunteer State
	State Capital	Concord	Nashville
	Governor - Apr. 2017	Chris Sununu (R)	Bill Lee (R)
	State Song	Old New Hampshire	The Tennessee Waltz
	State Flower	Purple Lilac	Iris
	State Tree	White Birch	Tulip Poplar
	State Bird	Purple Finch	Mockingbird
	State Motos	Live Free or Die	Agriculture and commerce
	Last Updates	7/1/2019	7/1/2019
All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.			