STATE TO STATE COMPARISON	NH	FL
	® .	
XES		
Corporate Income Tax Rate	7.70%	4.46%
Apportionment Formula	050/	050/
Property Factor Payroll Factor	25% 25%	25% 25%
Sales Factor	50%	50%
Throwback Rule	Yes	No
NOL Deductions		
Carryback (Years)	0	0
Carryforward (Years)	10	20
Sales Tax & Use Tax %	None	6.0
Internet Sales Tax Tax Exemptions	None	6.0
Manufacturing Machinery	No Tax	Exempt
Office Equipment	No Tax	Taxable
Custom Software	No Tax	Exempt
Modified Canned Software	No Tax	Exempt
Tangible Personal Property	No Tax	Taxable
Sales & Use - Weighted Average of County & City Rates	No Tax	7.05%
Top Personal Income Tax %	0%	0.0
Professional Services Tax Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N N	N N
Property Tax	IN IN	IN
On Land & Buildings, as share of personal income	5.57	2.79
Telecommunications Tax %	0.0.	20
State/Local SalesTax	0.00	7.25
State/Local Wireless Rate	9.03	14.89
Workers Compensation Premium Index Rate	1.70	1.81
Unemployment Insurance Tax % (New Employers), 20	1.70	2.70
Unemployment Insurance Time Period to Qualify for Experience Rating	1.00	2.50
Unemployment Insurance Tax Wage Bases, 20 Unemployment Insurance Tax/ Per Employee, 20	\$14,000 \$238	\$7,000 \$189
Unemployment Insurance Number of Benefit Weeks	26	၅169 12-Jan
Gasoline Excise Tax (cents per gallon)	23.8	34.4
Diesel Excise Tax (cents per gallon)	23.8	33.2
Tobacco Excise Tax (cents per pack of 20)	1.8	1.3
State Property Taxes as Percentage of Personal Income	5.6%	2.8%
Small Business Tax Index: 2019 (1= Best 50= Worst)	27	3
Tax Climate Index (U.S. Tax foundation), 2021 Overall Ranking (1= Best 50= Wo	rst) 6	4
ANOLY A COVERNMENT COMPARISONS		
ANCIAL & GOVERNMENT COMPARISONS	0.00/	0.00/
Tax burden - State/Local, % of Income 2020 State Government Tax Revenue, 2018 (in thousands)	6.9% \$2,920,888	6.8% \$45,961,204
Per Capita State Government Tax Collections, 2018	\$2,920,000	\$2,158
State Cash Solvency Index FY 2016	-1.73	5.08
State Long-Run Solvency FY 2016	-0.43	0.14
	63%	79%
Public Sector Pensions-% funded 2017	\$5,644	\$1,311
Public Sector Pensions-% funded 2017 Per Capita State Government Debt Outstanding, 2020		\$0
Per Capita State Government Debt Outstanding, 2020 Gross Domestic Product by State, 2018 - 2019 (% change)	\$0	Aa1/AAA/AAA
Per Capita State Government Debt Outstanding, 2020 Gross Domestic Product by State, 2018 - 2019 (% change) State Government Bond Rating 2019	Aa1/AA/AA+	
Per Capita State Government Debt Outstanding, 2020 Gross Domestic Product by State, 2018 - 2019 (% change) State Government Bond Rating 2019 Cost of Living Index, 2020	Aa1/AA/AA+ 10820.0%	9900.0%
Per Capita State Government Debt Outstanding, 2020 Gross Domestic Product by State, 2018 - 2019 (% change) State Government Bond Rating 2019 Cost of Living Index, 2020 Number of Bureaucrats , 2017	Aa1/AA/AA+ 10820.0% 88688.00	9900.0% 1006836.00
Per Capita State Government Debt Outstanding, 2020 Gross Domestic Product by State, 2018 - 2019 (% change) State Government Bond Rating 2019 Cost of Living Index, 2020 Number of Bureaucrats , 2017 Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2019	Aa1/AA/AA+ 10820.0% 88688.00 18	9900.0% 1006836.00 46
Per Capita State Government Debt Outstanding, 2020 Gross Domestic Product by State, 2018 - 2019 (% change) State Government Bond Rating 2019 Cost of Living Index, 2020 Number of Bureaucrats , 2017 Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2019 Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	Aa1/AA/AA+ 10820.0% 88688.00 18 5	9900.0% 1006836.00 46 5
Per Capita State Government Debt Outstanding, 2020 Gross Domestic Product by State, 2018 - 2019 (% change) State Government Bond Rating 2019 Cost of Living Index, 2020 Number of Bureaucrats , 2017 Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2019 Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest) Median Household Income (2018 Rankings) (1-Highest 50-Lowest) Personal Income Per Capita (2019 Rankings) (1-Highest 50-Lowest)	Aa1/AA/AA+ 10820.0% 88688.00 18	9900.0% 1006836.00 46
Per Capita State Government Debt Outstanding, 2020 Gross Domestic Product by State, 2018 - 2019 (% change) State Government Bond Rating 2019 Cost of Living Index, 2020 Number of Bureaucrats , 2017 Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2019 Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest) Median Household Income (2018 Rankings) (1-Highest 50-Lowest) Personal Income Per Capita (2019 Rankings) (1-Highest 50-Lowest) State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt)	Aa1/AA/AA+ 10820.0% 88688.00 18 5 3 8 34	9900.0% 1006836.00 46 5 41
Per Capita State Government Debt Outstanding, 2020 Gross Domestic Product by State, 2018 - 2019 (% change) State Government Bond Rating 2019 Cost of Living Index, 2020 Number of Bureaucrats , 2017 Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2019 Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest) Median Household Income (2018 Rankings) (1-Highest 50-Lowest) Personal Income Per Capita (2019 Rankings) (1-Highest 50-Lowest) State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt) 2019 Forbes Best States for Business (1=Best, 50=Worst)	Aa1/AA/AA+ 10820.0% 88688.00 18 5 3 8 34 25	9900.0% 1006836.00 46 5 41 28 30 5
Per Capita State Government Debt Outstanding, 2020 Gross Domestic Product by State, 2018 - 2019 (% change) State Government Bond Rating 2019 Cost of Living Index, 2020 Number of Bureaucrats , 2017 Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2019 Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest) Median Household Income (2018 Rankings) (1-Highest 50-Lowest) Personal Income Per Capita (2019 Rankings) (1-Highest 50-Lowest) State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt) 2019 Forbes Best States for Business (1=Best, 50=Worst) Millionaires, Per Capita 2020, (1= Highest, 50=Lowest)	Aa1/AA/AA+ 10820.0% 88688.00 18 5 3 8 34 25 7	9900.0% 1006836.00 46 5 41 28 30 5
Per Capita State Government Debt Outstanding, 2020 Gross Domestic Product by State, 2018 - 2019 (% change) State Government Bond Rating 2019 Cost of Living Index, 2020 Number of Bureaucrats , 2017 Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2019 Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest) Median Household Income (2018 Rankings) (1-Highest 50-Lowest) Personal Income Per Capita (2019 Rankings) (1-Highest 50-Lowest) State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt) 2019 Forbes Best States for Business (1=Best, 50=Worst) Millionaires, Per Capita 2020, (1= Highest, 50=Lowest) Average Yearly Legislative Salaries	Aa1/AA/AA+ 10820.0% 88688.00 18 5 3 8 34 25 7 \$200	9900.0% 1006836.00 46 5 41 28 30 5 26 \$29,697
Per Capita State Government Debt Outstanding, 2020 Gross Domestic Product by State, 2018 - 2019 (% change) State Government Bond Rating 2019 Cost of Living Index, 2020 Number of Bureaucrats , 2017 Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2019 Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest) Median Household Income (2018 Rankings) (1-Highest 50-Lowest) Personal Income Per Capita (2019 Rankings) (1-Highest 50-Lowest) State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt) 2019 Forbes Best States for Business (1=Best, 50=Worst) Millionaires, Per Capita 2020, (1= Highest, 50=Lowest)	Aa1/AA/AA+ 10820.0% 88688.00 18 5 3 8 34 25 7	9900.0% 1006836.00 46 5 41 28 30 5
Per Capita State Government Debt Outstanding, 2020 Gross Domestic Product by State, 2018 - 2019 (% change) State Government Bond Rating 2019 Cost of Living Index, 2020 Number of Bureaucrats , 2017 Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2019 Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest) Median Household Income (2018 Rankings) (1-Highest 50-Lowest) Personal Income Per Capita (2019 Rankings) (1-Highest 50-Lowest) State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt) 2019 Forbes Best States for Business (1=Best, 50=Worst) Millionaires, Per Capita 2020, (1= Highest, 50=Lowest) Average Yearly Legislative Salaries Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	Aa1/AA/AA+ 10820.0% 88688.00 18 5 3 8 34 25 7 \$200	9900.0% 1006836.00 46 5 41 28 30 5 26 \$29,697
Per Capita State Government Debt Outstanding, 2020 Gross Domestic Product by State, 2018 - 2019 (% change) State Government Bond Rating 2019 Cost of Living Index, 2020 Number of Bureaucrats , 2017 Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2019 Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest) Median Household Income (2018 Rankings) (1-Highest 50-Lowest) Personal Income Per Capita (2019 Rankings) (1-Highest 50-Lowest) State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt) 2019 Forbes Best States for Business (1=Best, 50=Worst) Millionaires, Per Capita 2020, (1= Highest, 50=Lowest) Average Yearly Legislative Salaries Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	Aa1/AA/AA+ 10820.0% 88688.00 18 5 3 8 34 25 7 \$200	9900.0% 1006836.00 46 5 41 28 30 5 26 \$29,697
Per Capita State Government Debt Outstanding, 2020 Gross Domestic Product by State, 2018 - 2019 (% change) State Government Bond Rating 2019 Cost of Living Index, 2020 Number of Bureaucrats , 2017 Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2019 Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest) Median Household Income (2018 Rankings) (1-Highest 50-Lowest) Personal Income Per Capita (2019 Rankings) (1-Highest 50-Lowest) State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt) 2019 Forbes Best States for Business (1=Best, 50=Worst) Millionaires, Per Capita 2020, (1= Highest, 50=Lowest) Average Yearly Legislative Salaries Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	Aa1/AA/AA+ 10820.0% 88688.00 18 5 3 8 34 25 7 \$200	9900.0% 1006836.00 46 5 41 28 30 5 26 \$29,697
Per Capita State Government Debt Outstanding, 2020 Gross Domestic Product by State, 2018 - 2019 (% change) State Government Bond Rating 2019 Cost of Living Index, 2020 Number of Bureaucrats , 2017 Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2019 Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest) Median Household Income (2018 Rankings) (1-Highest 50-Lowest) Personal Income Per Capita (2019 Rankings) (1-Highest 50-Lowest) State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt) 2019 Forbes Best States for Business (1=Best, 50=Worst) Millionaires, Per Capita 2020, (1= Highest, 50=Lowest) Average Yearly Legislative Salaries Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst) ERGY & ENVIRONMENT Electricity, January 2019, (Cents Per Kil Hr.) Natural Gas, January 2019 (Dollars Per Thousand Cubit Feet) Coal, Av. Sales Price, \$ Per Short Ton, 2019	Aa1/AA/AA+ 10820.0% 88688.00 18 5 3 8 34 25 7 \$200 2	9900.0% 1006836.00 46 5 41 28 30 5 26 \$29,697 1
Per Capita State Government Debt Outstanding, 2020 Gross Domestic Product by State, 2018 - 2019 (% change) State Government Bond Rating 2019 Cost of Living Index, 2020 Number of Bureaucrats , 2017 Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2019 Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest) Median Household Income (2018 Rankings) (1-Highest 50-Lowest) Personal Income Per Capita (2019 Rankings) (1-Highest 50-Lowest) State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt) 2019 Forbes Best States for Business (1=Best, 50=Worst) Millionaires, Per Capita 2020, (1= Highest, 50=Lowest) Average Yearly Legislative Salaries Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst) ERGY & ENVIRONMENT Electricity, January 2019, (Cents Per Kil Hr.) Natural Gas, January 2019 (Dollars Per Thousand Cubit Feet) Coal, Av. Sales Price, \$ Per Short Ton, 2019 Business Energy Index 2020	Aa1/AA/AA+ 10820.0% 88688.00 18 5 3 8 34 25 7 \$200 2 20.2 15.75	9900.0% 1006836.00 46 5 41 28 30 5 26 \$29,697 1
Per Capita State Government Debt Outstanding, 2020 Gross Domestic Product by State, 2018 - 2019 (% change) State Government Bond Rating 2019 Cost of Living Index, 2020 Number of Bureaucrats , 2017 Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2019 Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest) Median Household Income (2018 Rankings) (1-Highest 50-Lowest) Personal Income Per Capita (2019 Rankings) (1-Highest 50-Lowest) State Corruption Ranking, 2018 (1=Most corrupt; 50= Least corrupt) 2019 Forbes Best States for Business (1=Best, 50=Worst) Millionaires, Per Capita 2020, (1= Highest, 50=Lowest) Average Yearly Legislative Salaries Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst) ERGY & ENVIRONMENT Electricity, January 2019, (Cents Per Kil Hr.) Natural Gas, January 2019 (Dollars Per Thousand Cubit Feet) Coal, Av. Sales Price, \$ Per Short Ton, 2019	Aa1/AA/AA+ 10820.0% 88688.00 18 5 3 8 34 25 7 \$200 2 20.2 15.75 N/A	9900.0% 1006836.00 46 5 41 28 30 5 26 \$29,697 1

STATE TO STATE COMPARISONS 2020		
	NH	FL
 EAL ESTATE		
Office, Class A, average PSF (largest City) April 2018	\$12.00 - \$19.00	\$15.00 - \$20.00
Industrial flex, average cost PSF (largest City)	\$6.00 - \$11.00	\$8.00 - \$12.00
New construction, manufacturing, 24 ft. clear	φοιου ψττιου	φο.σο φτ2.σο
25k to 50k, average cost PSF	\$115.00 - \$125.00	N/A
Zok to ook, avolage cool i oi	ψ110.33 Ψ120.33	14//
ABOR		
Right to Work State	N	Υ
Average Annual Pay, 2019	\$58,671	\$51,741
Average Hourly Earnings For Production Workers, 2019	\$22.48	\$23.29
Workers' Compensation Benefit Payments, 2017	\$206,628	\$3,431,599
DUCATION		=10
Critical Reading and Writing SAT Score, 2020	531	512
Math SAT Score, 2020	524	479
% of Students Taking SAT Exam, 2020 Reading NAEP Score, 2019, Grade 4	93.0 224	100.0 225
Reading NAEP Score, 2019, Grade 4 Reading NAEP Score, 2019, Grade 8	268	263
Math NAEP Score, 2019, Grade 4	245	246
Math NAEP Score, 2019, Grade 4 Math NAEP Score, 2019, Grade 8	287	279
Public Elementary/Secondary Expenditures per pupil, 2016	\$15,535.00	\$9,176.00
% of Population Graduated from High School in 2017-18	89.0	86.0
% of Population With a Bachelor's Degree or More, 2018	36.8	30.4
% of Population With a Advanced Degree or More, 2018	14.5	11.3
Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2018	12.3	15.2
Number of Degree Granting Postsecondary Institutions, 2018/19	25	181
Number of Charters Schools, 2018/19	35	654
EMOGRAPHICS		
Net Migration 2019 - 2020	36,136	2,396,653
Median Age 2020	42.7	41.9
% Of Population 26 to 34 Years Old, 2018	11.0	12.0
% Of Population 35 to 54 Years Old, 2018	26.0	25.0
% Change in Population 2019 to 2020	3.3	14.2
Poverty Rate, 2020	7.3	14.2
# of Public Aid Recipients 2020 (SNAP Participation Rates)	72,006	2,634,892
% Births to Unmarried Women in 2018	32.9	46.4
RIME		
Murders in 2018	21	1107
Violent Crimes/100,000 Population, 2018	173.2	384.9
Property Crimes, 2018	16,935	486.017
Motor Vehicle Thefts in 2018	869	41,165
Aggravated Assault Rate per 100,000 in 2018	105.8	260.8
Crime Rate Rank, 2018 (1=Worst, 50=Best)	50	23.0
EALTH MOUDANGE		
Average Family Premium per Employee Paid by Employer 2019	\$14,393	\$13,516
Average Monthly Premiums per Person - Average Benchmark 2020	\$405.00	\$468.00
Hospital Adjusted Expenses per Inpatient Day 2018	\$2,623	\$2,213
Retail Prescription Drugs Filled per Captia 2019	11.8	11.4
EALTH		
Healthiest States (1=best; 50=worst), 2018	6	29
Infant Mortality /1000 Live Births, 2018	3.6	6.0
% of Persons Not Covered by Health Insurance, 2018 (in thousands) of U.S.	5.7	13
Physicians, 2020	4,329	57,803
Deaths by Accident, 2018 Estimated New Cases of Cancer - 2020	959 8,060	12,670 150,500
Esitmated New Cases of Cancer - 2020 Esitmated Cancer Deaths Combined - 2020	2830	45300
Current Cigarette use, Percentage of Population, 2018	15.6	14.5
Bioterrorism, Disease & Disaster Preparedness Score, 2018	7	5
% of Adults with Asthma - 2018	12	8.7
% of Adults with Diabetes - 2019	9	11.7
Fat Index Rank, 2018 (1 = most fat 50 = least fat)	26	28
% of Children Overweight - 2018 Ages 10-17	12	17.8
% of Adults with Hypertension - 2018	30	34.6
Infectious Disease, Rank, 2019	2	40

	TATE TO STATE COMPARISONS 2	NH	FL
	F LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)		
	erage Median Apartment Rent, based on 2br, 2020	\$1,824	\$1,854
	edian Listing Home Price, Feb 2020	\$315,079	\$266,350
	erage "Check Engine" Light Repair Cost (Parts & Labor)	\$328	\$388
	soline/Gallon 9/2020	\$2.08	\$2.11 \$94.73
	ctor Visit erage Auto Insurance Premium, 2020	\$145.00 \$985.00	\$2,239.00
Foo		\$985.00	φ2,239.00
1 0	Ground Beef (state capital)	\$5.17	\$5.75
	Chicken Breast per pound (major city)	\$2.92	\$5.14
	Milk (state capitol)	\$2.93	\$3.33
	Dozen Eggs (state capital)	\$1.85	\$2.52
	Bread (state capital)	\$2.22	\$2.20
	Y OF LIFE: CHILD WELL - BEING		
	erall State Ranking, 2020	2	35
	ths of Low Birth weight as a percent of all Births in 2018 ild Death Rates (deaths per 100,000) 2018	6.8	8.7 17
	en Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2018	32	38
	tal Teen Birth (rate per 1,000 females ages 15-19), 2018	8.0	16.7
	of Teens Who Are High School Dropouts, 2018	2%	5%
	of Teens Not Attending School and Not Working , 2018	4%	7%
% (of Children Whose Parents Lack Secure Employment, 2018	22%	28%
	of Children in Poverty , 2018	11%	20%
	of Families with Children Headed by Single Parent, 2018	30%	39%
	ug Overdose Deaths - % change from 2017-2018	0.0	-0.1
Re	gistered Sex Offenders Per Capita Oct 2018	212	350
SEOGR/	APHY		
	tal Area of States in Square Miles	9,349	65,758
	phest Point of Elevation in Feet	6,288	345
	of Days that are Sunny	44	68
	zardous Weather Fatalities in 2018	2	43
	of Deaths by Lighting Strikes 2018	0	7
	of Earthquakes by State from 2010-2015	1	0
# o	f Tornadoes, in 2018	0	25
HOUSIN	•		
	w Housing Units Authorized in 2018	4,445	144,427
	meownership Rate, 2018	73.4	65.5
	Change in House Prices: 2018 to 2019	6.0	5.0
	Change in Existing Home Sales: 2015 to 2019	30.5	49.1
POPULA			
	pulation in 2019	1,359,711	21,477,737
	pulation 19 to 25 Years Old in 2018	106,400	1,680,500
	pulation 26 to 34 Years Old in 2018	146,700 341,300	2,401,900
	pulation 35 to 54 Years Old in 2018 erage Family Size in 2018	2.47	5,240,300 2.67
	Registered Voters Reported, 2018	67.2%	56.0%
	of State Legislators, 2019	424	160
RIVIA F			
	ate Nickname	Granite State	Sunshine State
	ate Capital	Concord	Tallahassee
	vernor	Chris Sununu (R)	Ron DeSantis (R) Sewanee River
	ate Song ate Flower	Old New Hampshire Purple Lilac	Orange Blossom
	ate Tree	White Birch	Sabal Palmetto Palr
	ate Bird	Purple Finch	Mockingbird
	ate Motos	Live Free or Die	In God we trust
			·
	Last Updates	12/7/2020	12/7/2020
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	tion is from sources deemed reliable and is provided subject to errors, omissions and modifications.		
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