



<b>STATE TO STATE COMPARISONS 2017</b>			
		<b>NH</b>	<b>FL</b>
			
<b>TAXES</b>			
Corporate Income Tax Rate		8.2% *	5.50%
Apportionment Formula			
Property Factor		25%	25%
Payroll Factor		25%	25%
Sales Factor		50%	50%
Throwback Rule		Yes	No
NOL Deductions			
Carryback (Years)		0	0
Carryforward (Years)		10	20
LLCs Recognized		No	Yes
S-corps Recognized		No	Yes
Sales Tax & Use Tax %		None	6.0
Internet Sales Tax		None	6.0
Tax Exemptions			
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	0.62%
Top Personal Income Tax %		0%	0.0
Professional Services Tax		N	N
Estate, inheritance/gift taxes beyond fed. Pick-up tax.		N	N
Motor Fuel Tax, 11		0.196	0.36
Property Tax			
On Land & Buildings, as share of personal income		5.496	3.44
Telecommunications Tax %			
State/Local SalesTax		0.00	7.25
State/Local Wireless Rate		8.17	16.55
Workers Compensation Premium Index Rate		2.18	1.82
Unemployment Insurance Tax % (New Employers), 16		2.70	2.70
Unemployment Insurance Time Period to Qualify for Experience Rating		0.05	0.59
Unemployment Insurance Tax Wage Bases, 16		\$14,000	\$7,000
Unemployment Insurance Tax/ Per Employee, 16		\$308	\$189
Unemployment Insurance Number of Benefit Weeks		26	9 to 14
State Trust Fund negative loan balance to Federal Gov. (April, 2015)		0.00	0.00
Gasoline Excise Tax (cents per gallon)		22.2	4.0
Diesel Excise Tax (cents per gallon)		22.2	4.0
Tobacco Excise Tax (cents per pack of 20)		1.8	1.3
State Taxes as Percentage of Personal Income		8.0%	9.2%
Small Business Tax Index: 2014 (1= Best 50= Worst)		18	6
Tax Climate Index (U.S. Tax foundation), 2016 Overall Ranking (1= Best 50= Worst)		7	4
<b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b>			
Tax burden - State/Local, % of Income 2016		6.9%	7.2%
State Government Tax Revenue, 2015 (in thousands)		\$2,487,737	\$37,217,759
Per Capita State Government Tax Collections, 2015		\$1,720	\$1,779
State Cash Solvency Index FY 2014		-1.42	3.80
State Long-Run Solvency FY 2014		-0.50	-0.48
Public Sector Pensions-% funded 2013		57%	81%
Per Capita State Government Debt Outstanding, 2013		\$6,626	\$1,950
Gross Domestic Product by State, 2014 (% change)		\$0	\$0
State Government Bond Rating 2014		Aa1/AA	Aa1/AAA
State Credit Quality Ranking (April 16, Conning Group- 1-strongest 50-weakest)		22	5
Cost of Living Index, Third Quarter 2016		11700.0%	9830.0%
Number of Bureaucrats , 2013		87201.00	977816.00
Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2015		5	44
% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%		22.40	31.00
Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)		4	5
Median Household Income (2014 Rankings) (1-Highest 50-Lowest)		2	42
Personal Income Per Capita (2015 Rankings) (1-Highest 50-Lowest)		8	28
State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)		34	30
2016 Forbes Best States for Business (1=Best, 50=Worst)		36	12
Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)		7	30
Average Yearly Legislative Salaries		\$100	\$29,697
Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)		1	8
<b>ENERGY &amp; ENVIRONMENT</b>			
Electricity, August 2016, (Cents Per Kil Hr.)		18.2	11.5
Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)		2,710	4,664
Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)		16.18	19.55
Coal, Av. Sales Price, \$ Per Short Ton, 2015		N/A	N/A
Business Energy Cost-Index 2012 (1.66-Lowest and 4.69-Highest)		2.50	2.07
Energy Consumption, 2014 (Trillions BTU)		310.1	4,121.7
Total Pollution Released in 2014		702,056	64,074,864
Total Air Emissions in 2014		518,243	24,865,537
<b>REAL ESTATE</b>			

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Office, Class A, average PSF (largest City)	April 2015	\$12.00 - \$19.00	\$15.00 - \$20.00
Industrial flex, average cost PSF (largest City)		\$7.00 - \$10.00	\$8.00 - \$12.00
New construction, manufacturing, 24 ft. clear			
25k to 50k, average cost PSF		\$115.00 - \$125.00	N/A
<b>LABOR</b>			
Right to Work State		N	Y
Average Annual Pay, 2015		\$53,138	\$45,562
Average Hourly Earnings For Production Workers, 2015		\$19.74	\$20.03
Percent Change in Average Annual Pay: 2014 to 2015		2.6	3.4
Civilian Labor Force in Sept 2016		757,233	9,753,778
Workers' Compensation Benefit Payments, 2013		\$214,560	\$3,131,293
Nonfarm Employees in Manufacturing, January 2015 (in thousands)		67,200	330,200
Nonfarm Employees in Government, January 2015 (in thousands)		89,600	1,078,400
2014, Occupational Injuries-Fatal (preliminary)		17	228
<b>EDUCATION</b>			
Critical Reading SAT Score, 2014		524	491
Math SAT Score, 2014		530	485
Writing SAT Score, 2014		512	472
% of Students Taking SAT Exam, 2014		70.0	72.0
Reading NAEP Score, 2015, Grade 4		232	227
Reading NAEP Score, 2015, Grade 8		275	263
Math NAEP Score, 2015, Grade 4		249	243
Math NAEP Score, 2015, Grade 8		294	275
Projected High School Graduates 2016		13,530	161,020
Projected High School Student who receive no diploma, 2011		3,808	83,516
Public Elementary/Secondary Expenditures per pupil, 2013		\$15,394.00	\$8,637.00
% of Population Graduated from High School in 2015		87.3	75.6
% of Population With a Bachelor's Degree or More, 2012		34.6	26.8
% of Population With an Advanced Degree or More, 2012		12.6	9.6

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	Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2012	12.8	15.2
	Average Salary of Public School Teachers in 2012/13	\$55,599	\$46,944
	Number of Public Libraries, 2010	233	531
	Internet Terminals in Public Libraries 2013	1,417	16,386
	Number of Institutions of Higher Education, 2013	43	439
	Number of Charters Schools, 2013/14	19	625
<b>DEMOGRAPHICS</b>			
	Net Migration 2014 - 2015	1,077	332,035
	Median Age 2015	42.8	41.8
	% Of Population 25 to 44 Years Old, 2012	24	24.9
	% Change in Population 2012 to 2013	0.1	1.2
	Poverty Rate, 2014	8.2	1.2
	% of Public Aid Recipients 2013 (SNAP Participation Rates)	8.6	15.1
	% Births to Unmarried Women in 2012	35.0	48.0
<b>CRIME</b>			
	Murders in 2014	12	1149
	Violent Crimes/100,000 Population, 2014	185.9	527.8
	Property Crimes, 2014	26,041	679,446
	Motor Vehicle Thefts in 2014	857	42,579
	Aggravated Assault Rate per 100,000 in 2014	110	366.4
	Crime Rate, 2014	2148.6	3943.3
<b>HEALTH INSURANCE</b>			
	Average Family Premium per Employee Paid by Employer 2014	\$18,126	\$15,915
	Average Monthly Premiums per Person - Individual Market 2014	\$302.32	\$233.12
	Hospital Adjusted Expenses per Inpatient Day 2014	\$2,476	\$2,018
	Retail Prescription Drugs Filled per Capita 2015	15.5	12.8
	Broker Compensation by Health Insurance Market - Small Group 2013	\$17.53	\$22.36
<b>HEALTH</b>			
	Healthiest States (1=best; 50=worst), 2015	5	33
	Health Mandates 2012	38.0	52.0
	Infant Mortality /1000 Live Births, 2015	4.9	6.1
	% of Persons Not Covered by Health Insurance, 2014 of U.S.	10.9	20.1
	Physicians, 2013	4,815	62,290
	Deaths by Accident, 2013	619	8,736
	Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest	33	29
	Estimated New Cases of Cancer - 2016	8,680	121,240
	Estimated Cancer Deaths Combined - 2016	2770	43600
	Current Cigarette use, Percentage of Population, 2015	17.5	17.6
	Bioterrorism Preparedness Score, 2012	7	5
	Potential # of illness during a severe Pandemic	389,000	5,254,000
	Potential # of deaths during a severe Pandemic	10,000	149,000
	Health Security Preparedness - 2015 (0-10 rank - 10 most prepared - 6.1+ is above average)	7.3	6.7
	% of Adults with Asthma - 2011	17	13.5
	% of Adults with Diabetes - 2015	9	11.2
	Fat Index Rank, 2015 (1 = most fat 50 = least fat)	37	44
	% of Children Overweight - 2011	26	27.52
	% of Adults with Hypertension - 2011	26	29
	Infectious Disease, Percentage of Population, 2010	6	31
	Human West Nile Cases - 2015	0	11
	Zika Virus Cases, as of April 13, 2016	2	78
<b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b>			
	Average Median Apartment Rent, based on 2br, 2017	\$1,350	\$1,400
	Average Listing Home Price, Feb 2017	\$280,699	\$383,921
	Average "Check Engine" Light Repair Cost (Parts & Labor)	\$328	\$387
	Gasoline/Gallon 4/2017	\$2.32	\$2.47
	Doctor Visit	\$149.18	\$96.67
	Average Auto Insurance Premium, 2016	\$941.00	\$1,654.00
<b>Food</b>			
	Ground Beef (state capital)	\$3.76	\$4.82
	Chicken Breast per pound (major city)	\$4.00	\$3.00
	Milk (state capitol)	\$3.50	\$3.75
	Dozen Eggs (state capital)	\$2.95	\$2.99
	Bread (state capital)	\$2.58	\$2.42
<b>QUALITY OF LIFE: CHILD WELL - BEING</b>			
	Overall State Ranking, 2016	4	40
	Births of Low Birth weight as a percent of all Births in 2014	6.9	8.7
	Child Death Rates (deaths per 100,000 ) 2014	13	18
	Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2014	26	35
	Total Teen Birth (rate per 1,000 females ages 15-19), 2014	11.0	22.5
	% of Teens Who Are High School Dropouts, 2014	2%	5%
	% of Teens Not Attending School and Not Working , 2014	5%	8%
	% of Children Whose Parents Lack Secure Employment, 2014	24%	32%
	% of Children in Poverty , 2014	13%	24%
	% of Families with Children Headed by Single Parent, 2014	31%	40%
	Drug Overdose Deaths - % change from 2013-2014	73.5	4.8
	Registered Sex Offenders Per Capita June 2016	206	340

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<b>SOCIAL CAPITAL</b>		
Lifestyles: Hours volunteered Last Year per Resident 2014	32.5	29.9
Donates to Charity (percent)	57.7%	42.8%
Attended Public Meetings (percent)	9.7%	6.3%
Active in Neighborhood (percent)	9.7%	6.0%
Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)	0.25	0.15
Mean President Turnout 2012	71%	64%
Av. Charitable Giving per IRS Tax Filers, 2013	\$890	\$1,161
Residents who volunteer 2014 (rank)	22	47

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<b>GEOGRAPHY</b>			
Total Area of States in Square Miles		9,349	65,758
Highest Point of Elevation in Feet		6,288	345
% of Days that are Sunny		44	67
Hazardous Weather Fatalities in 2014		0	20
# of Deaths by Lighting Strikes from 2005-2014		0	47
# of Earthquakes by State from 2010-2015		1	0
# of Tornadoes, in 2015		1	24
<b>HOUSING</b>			
New Housing Units Authorized in 2015		3,606	107,984
Homeownership Rate, 2014		72.2	64.9
% Change in House Prices: 2014 to 2015		5.5	10.0
% Change in Existing Home Sales: 2011 to 2015		8.8	36.8
<b>POPULATION</b>			
Population in 2015		1,330,608	20,271,272
Population 18 to 24 Year Old in 2014		128,406	1,783,370
Population 25 to 44 Years Old in 2014		312,573	4,953,966
Average Family Size in 2014		2.97	0.03
% of Eligible Voters Reported Registered, 2014		68.3%	62.6%
# of State Legislators, 2015		424	160
<b>TRIVIA FACTS</b>			
State Nickname		Granite State	Sunshine State
State Capital		Concord	Tallahassee
Governor - Apr. 2017		Chris Sununu ( R )	Rick Scott ( R )
State Song		Old New Hampshire	Sewanee River
State Flower		Purple Lilac	Orange Blossom
State Tree		White Birch	Sabal Palmetto Palm
State Bird		Purple Finch	Mockingbird
State Motos		Live Free or Die	In God we trust
<b>COOLNESS FACTORS - NH</b>			
Top 10 Up and Coming US Cities for Tech Jobs, July 2015 - Zip Recruiter		#8 Manchester/Nashua (#1 Austin TX, #10 Eugene OR)	
Best Cities to Raise Children, 2012 - Kiplinger Personal Finance		#2 Manchester/Nashua #1 New Hampshire	
Strongest State in the Union - 2016 - Politico		(#2 Minnesota, #10 Hawaii)	
America's Top 10 Smartest Cities 2014 - WalletHub		#5 Manchester/Nashua (#1 Ann Arbor MI, #10 Boston MA)	
Voters' Choice for New Monopoly Board City, 2015 - Hasbro, Inc. (US Edition of Monopoly - light blue property)		#1 Portsmouth	
America's 11 Happiest Seacoast Towns, 2015 - Coastal Living Magazine		#9 Portsmouth (#1 South Port NC, #11 Corona de Mar)	
11 Coolest Road Trips in the US, 2014 - BuzzFeed.com		#8 Portsmouth (#1 Ashville NC, #11 Santa Cruz CA)	
America's Most Beautiful Town Squares, 2014 - Travel + Leisure		#5 Portsmouth	
Top Small Business Friendly States, 2015 - Thumbtack.com		Grade A+ (Connecticut D, California F grades)	
10 Best Cities for Small Business in the US, 2015 - Thumbtack.com		#1 Manchester ( #2 Dallas, #10 San Antonio Texas)	
Best State Capitals to Live in, 2016 - SmartAsset.com		#8 Concord (#1 Montpelier VT, #10 Boise ID)	
Top 10 High-Tech Density, 2016 - BloombergInnovation Index		#4 New Hampshire (#1 Massachusetts, #2 California, #10 Minnesota)	
Happiest State in New England, 2016 - Wallet Hub		#1 New Hampshire	
Happiest State in the U.S., 2016 - Wallet Hub		#11 New Hampshire (#1 Utah, #51 West Virginia)	
Most Free States, 2016 - Freedom in 50 States.org		#1 New Hampshire (#2 Oklahoma, #50 New York)	
Best States for Families to Live a Richer Life, 2016 - Gobankingrates.org		#1 New Hampshire (#2 North Dakota, #50 California)	

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	<b>Last Updates</b>	<b>4/21/2017</b>	<b>4/21/2017</b>
	* In 2018 New Hampshire's business profit tax will be reduced from 8.2% to 7.9% if tax revenue collected for unrestricted general and education trust fund revenues reach \$4.64 billion or more during the 2018 biennium		
All information is from sources deemed reliable and is provided subject to errors, omissions and modifications.			