



<b>STATE TO STATE COMPARISONS 2017</b>			
		NH	SD
			
<b>TAXES</b>			
	Corporate Income Tax Rate	8.2% *	0.0%
	Apportionment Formula		
	Property Factor	25%	N/A
	Payroll Factor	25%	N/A
	Sales Factor	50%	N/A
	Throwback Rule	Yes	No
	NOL Deductions		
	Carryback (Years)	0	N/A
	Carryforward (Years)	10	N/A
	LLCs Recognized	No	Yes
	S-corps Recognized	No	Yes
	Sales Tax & Use Tax %	None	4.0
	Internet Sales Tax	None	4.0
	Tax Exemptions		
	Manufacturing Machinery	No Tax	Taxable
	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	1.22%
	Top Personal Income Tax %	0%	0.0
	Professional Services Tax	N	Y
	Estate, inheritance/gift taxes beyond fed. Pick-up tax.	N	N
	Motor Fuel Tax, 11	0.196	0.220
	Property Tax		
	On Land & Buildings, as share of personal income	5.496	2.862
	Telecommunications Tax %		
	State/Local Sales Tax	0.00	6.00
	State/Local Wireless Rate	8.17	13.02
	Workers Compensation Premium Index Rate	2.18	1.86
	Unemployment Insurance Tax % (New Employers), 16	2.70	1.20
	Unemployment Insurance Time Period to Qualify for Experience Rating	0.05	0.00
	Unemployment Insurance Tax Wage Bases, 16	\$14,000	\$15,000
	Unemployment Insurance Tax/ Per Employee, 16	\$308	\$180
	Unemployment Insurance Number of Benefit Weeks	26	15 to 26
	State Trust Fund negative loan balance to Federal Gov. (April, 2015)	0.00	0.00
	Gasoline Excise Tax (cents per gallon)	22.2	28.0
	Diesel Excise Tax (cents per gallon)	22.2	28.0
	Tobacco Excise Tax (cents per pack of 20)	1.8	1.5
	State Taxes as Percentage of Personal Income	8.0%	7.1%
	Small Business Tax Index: 2014 (1= Best 50= Worst)	18	2
	Tax Climate Index (U.S. Tax foundation), 2016 Overall Ranking (1= Best 50= Worst)	7	2
<b>FINANCIAL &amp; GOVERNMENT COMPARISONS</b>			
	Tax burden - State/Local, % of Income 2016	6.9%	6.9%
	State Government Tax Revenue, 2015 (in thousands)	\$2,487,737	\$1,674,108
	Per Capita State Government Tax Collections, 2015	\$1,720	\$1,885
	State Cash Solvency Index FY 2014	-1.42	3.95
	State Long-Run Solvency FY 2014	-0.50	2.50
	Public Sector Pensions-% funded 2013	57%	100%
	Per Capita State Government Debt Outstanding, 2013	\$6,626	\$4,080
	Gross Domestic Product by State, 2014 (% change)	\$0	\$0
	State Government Bond Rating 2014	Aa1/AA	NR/AA+
	State Credit Quality Ranking (April 16, Conning Group- 1-strongest 50-weakest)	22	7
	Cost of Living Index, Third Quarter 2016	11700.0%	10370.0%
	Number of Bureaucrats , 2013	87201.00	62333.00
	Legal Liability- Lawsuit Climate (1=Best; 50=worst) , 2015	5	9
	% of State + Local Spending, as Measured by the GDP, 92-00 inflation over same period was 16.4%	22.40	44.50
	Growth in Disposable Income (1960-2010) (1-Highest - 50 Lowest)	4	4
	Median Household Income (2014 Rankings) (1-Highest 50-Lowest)	2	30
	Personal Income Per Capita (2015 Rankings) (1-Highest 50-Lowest)	8	25
	State Corruption Ranking, 2015 (1=Least corrupt; 51= Most corrupt)	34	47
	2016 Forbes Best States for Business (1=Best, 50=Worst)	36	10
	Millionaires, Per Capita 2015, (1= Highest, 50=Lowest)	7	25
	Average Yearly Legislative Salaries	\$100	\$6,000
	Freedom Ranking- Fiscal, Regulatory, Personal (1=best 50=worst)	1	4
<b>ENERGY &amp; ENVIRONMENT</b>			
	Electricity, August 2016, (Cents Per Kil Hr.)	18.2	11.9
	Electricity Net Generated Renewable Sources in 2010 (Thousand Megawattshours)	2,710	6,611
	Natural Gas, 2015 (Dollars Per Thousand Cubit Feet)	16.18	8.30
	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	1.83
	Energy Consumption, 2014 (Trillions BTU)	310.1	391.9
	Total Pollution Released in 2014	702,056	6,160,781
	Total Air Emissions in 2014	518,243	1,219,198
<b>REAL ESTATE</b>			

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		<b>NH</b>	<b>SD</b>
Office, Class A, average PSF (largest City) April 2015		\$12.00 - \$19.00	\$13.00 - \$19.00
Industrial flex, average cost PSF (largest City)		\$7.00 - \$10.00	\$6.50 - \$10.00
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	\$40,157
Average Hourly Earnings For Production Workers, 2015		\$19.74	\$18.01
Percent Change in Average Annual Pay: 2014 to 2015		2.6	4.0
Civilian Labor Force in Sept 2016		757,233	457,143
Workers' Compensation Benefit Payments, 2013		\$214,560	\$94,015
Nonfarm Employees in Manufacturing, January 2015 (in thousands)		67,200	43,600
Nonfarm Employees in Government, January 2015 (in thousands)		89,600	77,400
2014, Occupational Injuries-Fatal (preliminary)		17	29
<b>EDUCATION</b>			
Critical Reading SAT Score, 2014		524	604
Math SAT Score, 2014		530	609
Writing SAT Score, 2014		512	579
% of Students Taking SAT Exam, 2014		70.0	3.0
Reading NAEP Score, 2015, Grade 4		232	220
Reading NAEP Score, 2015, Grade 8		275	267
Math NAEP Score, 2015, Grade 4		249	240
Math NAEP Score, 2015, Grade 8		294	285
Projected High School Graduates 2016		13,530	8,140
Projected High School Student who receive no diploma, 2011		3,808	2,228

<b>STATE TO STATE COMPARISONS 2017</b>				
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	Public Elementary/Secondary Expenditures per pupil, 2013		\$15,394.00	\$9,347.00
	% of Population Graduated from High School in 2015		87.3	82.7
	% of Population With a Bachelor's Degree or More, 2012		34.6	24.3
	% of Population With a Advanced Degree or More, 2012		12.6	8.1
	Pupil-Teacher Ratio in Public Elementary and Secondary Schools in 2012		12.8	13.8
	Average Salary of Public School Teachers in 2012/13		\$55,599	\$39,580
	Number of Public Libraries, 2010		233	144
	Internet Terminals in Public Libraries 2013		1,417	992
	Number of Institutions of Higher Education, 2013		43	33
	Number of Charters Schools, 2013/14		19	N/A
<b>DEMOGRAPHICS</b>				
	Net Migration 2014 - 2015		1,077	(84)
	Median Age 2015		42.8	36.9
	% Of Population 25 to 44 Years Old, 2012		24.0	24.5
	% Change in Population 2012 to 2013		0.1	1.3
	Poverty Rate, 2014		8.2	13.7
	% of Public Aid Recipients 2013 (SNAP Participation Rates)		8.6	12.5
	% Births to Unmarried Women in 2012		35.0	39.0
<b>CRIME</b>				
	Murders in 2014		12	20
	Violent Crimes/100,000 Population, 2014		185.9	319.8
	Property Crimes, 2014		26,041	15,902
	Motor Vehicle Thefts in 2014		857	1,007
	Aggravated Assault Rate per 100,000 in 2014		110	245.7
	Crime Rate, 2014		2148.6	2183.7
<b>HEALTH INSURANCE</b>				
	Average Family Premium per Employee Paid by Employer 2014		\$18,126	\$16,352
	Average Monthly Premiums per Person - Individual Market 2014		\$302.32	\$244.32
	Hospital Adjusted Expenses per Inpatient Day 2014		\$2,476	\$1,294
	Retail Prescription Drugs Filled per Capita 2015		15.5	13.3
	Broker Compensation by Health Insurance Market - Small Group 2013		\$17.53	\$12.53
<b>HEALTH</b>				
	Healthiest States (1=best; 50=worst), 2015		5	19
	Health Mandates 2012		38.0	29.0
	Infant Mortality /1000 Live Births, 2015		4.9	7.4
	% of Persons Not Covered by Health Insurance, 2014 of U.S.		10.9	11.6
	Physicians, 2013		4,815	13,093
	Deaths by Accident, 2013		619	425
	Deaths by Drug Overdose (per 100,000 pop. 2015) 1=lowest 50=highest		33	2
	Estimated New Cases of Cancer - 2016		8680	4690
	Estimated Cancer Deaths Combined - 2016		2770	1640
	Current Cigarette use, Percentage of Population, 2015		17.5	18.6
	Bioterrorism Preparedness Score, 2012		7	5
	Potential # of illness during a severe Pandemic		389,000	229,000
	Potential # of deaths during a severe Pandemic		10,000	6,000
	Health Security Preparedness - 2015 (0-10 rank - 10 most prepared - 6.1+ is above average)		7.3	6.1
	% of Adults with Asthma - 2011		16.7	11.8
	% of Adults with Diabetes - 2015		9.1	9.1
	Fat Index Rank, 2015 (1 = most fat 50 = least fat)		37	23
	% of Children Overweight - 2011		26.0	26.5
	% of Adults with Hypertension - 2011		26.1	26.9
	Infectious Disease, Percentage of Population, 2010		6	4.6
	Human West Nile Cases - 2015		0	40
	Zika Virus Cases, as of April 13, 2016		2	N/A
<b>COST OF LIVING, (LARGEST METRO AREA IN EACH STATE, 3rd Quarter)</b>				
	Average Median Apartment Rent, based on 2br, 2017		\$1,350	\$850
	Average Listing Home Price, Feb 2017		\$280,699	\$215,678
	Average "Check Engine" Light Repair Cost (Parts & Labor)		\$328	\$370
	Gasoline/Gallon 4/2017		\$2.32	\$2.38
	Doctor Visit		\$149.18	\$100.50
	Average Auto Insurance Premium, 2016		\$941.00	\$1,168.00
	Food			
	Ground Beef (state capital)		\$3.76	\$4.14
	Chicken Breast per pound (major city)		\$4.00	\$4.50
	Milk (state capitol)		\$3.50	\$3.75
	Dozen Eggs (state capital)		\$2.95	\$2.61
	Bread (state capital)		\$2.58	\$2.30
<b>QUALITY OF LIFE: CHILD WELL - BEING</b>				
	Overall State Ranking, 2016		4	14
	Births of Low Birth weight as a percent of all Births in 2014		6.9	6.5
	Child Death Rates (deaths per 100,000 ) 2014		13	23
	Teen Deaths Rate by Accident, Homicide, and Suicide (deaths per 100,000), 2014		26	50
	Total Teen Birth (rate per 1,000 females ages 15-19), 2014		11.0	26.2
	% of Teens Who Are High School Dropouts, 2014		2%	4%
	% of Teens Not Attending School and Not Working , 2014		5%	6%
	% of Children Whose Parents Lack Secure Employment, 2014		24%	23%
	% of Children in Poverty , 2014		13%	18%

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	% of Families with Children Headed by Single Parent, 2014	31%	30%
	Drug Overdose Deaths - % change from 2013-2014	73.5	13.0
	Registered Sex Offenders Per Capita June 2016	206	404
<b>SOCIAL CAPITAL</b>			
	Lifestyles: Hours volunteered Last Year per Resident 2014	32.5	33.6
	Donates to Charity (percent)	0.58	0.57
	Attended Public Meetings (percent)	10%	15%

<b>STATE TO STATE COMPARISONS 2017</b>			<b>NH</b>	<b>SD</b>
Active in Neighborhood (percent)			10%	14%
Civic and Social Organizations per 1000 pop, 1977-1992 (from FICA)			0.25	0.29
Mean President Turnout 2012			71%	60%
Av. Charitable Giving per IRS Tax Filers, 2013			\$890	\$1,223
Residents who volunteer 2014 (rank)			22	9
<b>GEOGRAPHY</b>				
Total Area of States in Square Miles			9,349	77,116
Highest Point of Elevation in Feet			6,288	7,242
% of Days that are Sunny			44	63
Hazardous Weather Fatalities in 2014			0	1
# of Deaths by Lighting Strikes from 2005-2014			0	1
# of Earthquakes by State from 2010-2015			1	6
# of Tornadoes, in 2015			1	26
<b>HOUSING</b>				
New Housing Units Authorized in 2015			3,606	4,314
Homeownership Rate, 2014			72.2	69.2
% Change in House Prices: 2014 to 2015			5.5	5.1
% Change in Existing Home Sales: 2011 to 2015			8.8	18.0
<b>POPULATION</b>				
Population in 2015			1,330,608	858,469
Population 18 to 24 Year Old in 2014			128,406	85,678
Population 25 to 44 Years Old in 2014			312,573	207,650
Average Family Size in 2014			2.97	3.09
% of Eligible Voters Reported Registered, 2014			68.3%	64.9%
# of State Legislators, 2015			424	105
<b>TRIVIA FACTS</b>				
State Nickname			Granite State	Mount Rushmore State
State Capital			Concord	Pierre
Governor - Apr. 2017			Chris Sununu ( R )	Dennis Daugaard ( R )
State Song			Old New Hampshire	Hail, South Dakota
State Flower			Purple Lilac	Masque Flower
State Tree			White Birch	Black Hills Spruce
State Bird			Purple Finch	Ringnecked Pheasant
<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	
Strongest State in the Union - 2016 - Politico			#1 New Hampshire (#2 Minnesota, #10 Hawaii)	
America's Top 10 Smartest Cities 2014 - WalletHub			#5 Manchester/Nashua (#1 Ann Harbor 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			(#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)	

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	Best States for Families to Live a Richer Life, 2016 - Gobankingrates.org	#1 New Hampshire (#2 North Dakota, #50 California)	
	<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.			