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Idaho

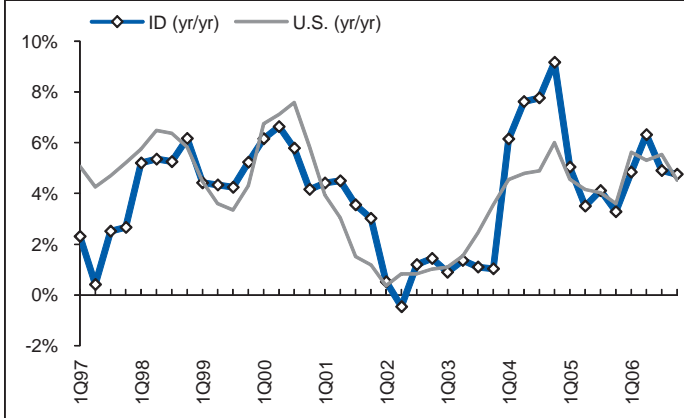
Economic Outlook Rank

Economic Performance Rank 10 (1=best; 50=worst): Based on the state's performance (equal-weighted average) in the three important performance variables shown below. These variables are highly influenced by state policy.

Economic Outlook Rank (1=best; 50=worst): A forward-looking forecast based on the state's standing (equal-weighted average) in the 16 important state policy variables shown below. Data reflect state+local rates and revenues and any effect of federal deductibility.

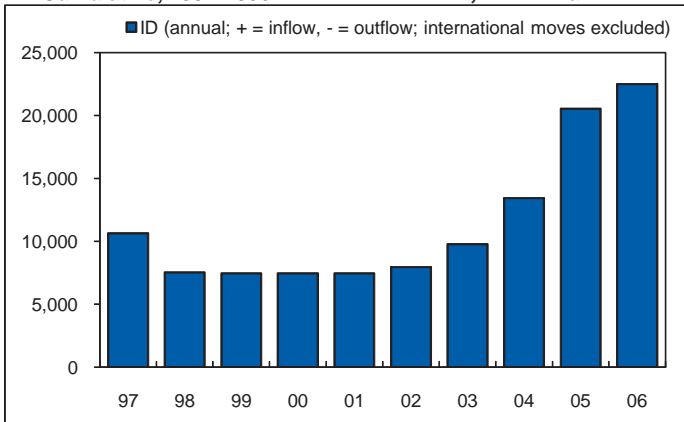
1) Personal Income Per Capita

Cumulative Growth, 1996-2006: 48.0% Rank: 33rd



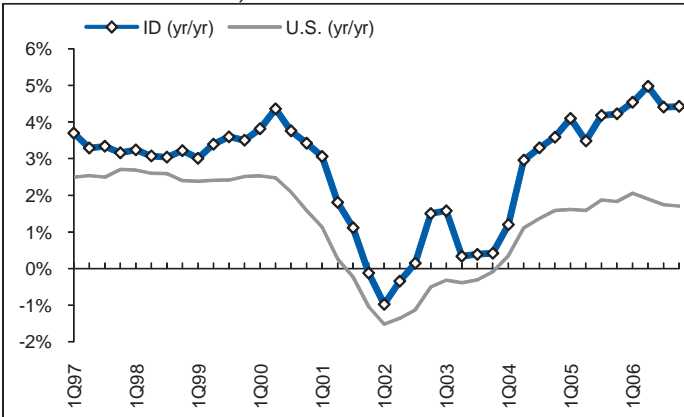
2) Absolute Domestic Migration,

Cumulative, 1997-2006: 114,733 Rank: 13th



3) Non-farm Payroll Employment

Cumulative Growth, 1996-2006: 30.8% Rank: 3rd



1) Top Marginal Personal Income

Tax Rate: 7.80% Rank: 37th

2) Top Marginal Corporate Income

Tax Rate: 7.60% Rank: 29th

3) Personal Income Tax Progressivity:

(change in tax liability per \$1,000 income) \$12.43 Rank: 38th

4) Property Tax Burden:

(per \$1,000 of personal income) \$29.95 Rank: 21st

5) Sales Tax Burden:

(per \$1,000 of personal income) \$28.63 Rank: 33rd

6) Remaining Tax Burden:

(per \$1,000 of personal income) \$18.46 Rank: 22nd

7) Estate/Inheritance Tax

Levied?: No Rank: 1st

8) Recent Legislated Tax Changes:

(2005 and 2006, per \$1,000 of personal income) -\$5.35 Rank: 2nd

9) Debt Service as a % of

Total Tax Revenue: 5.7% Rank: 3rd

10) Public Employees Per 10,000

of Population (full-time equivalent): 541.5 Rank: 25th

11) State Liability System Survey:

(tort litigation treatment, judicial impartiality, etc.) 61.3 Rank: 30th

12) State Minimum Wage:

(federal floor is \$5.85) \$5.85 Rank: 1st

13) Avg. Workers' Compensation Costs:

(per \$100 of payroll) \$2.29 Rank: 20th

14) Right-To-Work State?:

(optional joining or supporting of a union) Yes Rank: 1st

15) Number of Tax Expenditure Limits:

(0=least/worst, 3=most/best) 1 Rank: 13th

16) Education Freedom Index Score:

(vouchers, ease of private/home schooling, etc.) 2.20 Rank: 11th