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**To:** Maybank, Burnet R. III BMaybank@nexsenpruet.com  
**Date:** 10/16/2013 10:56:13 AM  
**Subject:** ED & SALT LSS: The Tax Foundation releases its 2014 State Business Tax Climate Index

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The Foundation is a libertarian group similar to the SC Policy Council; they generally oppose economic development tax incentives in favor of improving general soil conditions

In the 2014 State Rankings SC ranks 37<sup>th</sup> and NC 44<sup>th</sup> ; both rankings remain unchanged from the 2012 and 2013 reports

I have not studied their methodology but certain of their sub rankings (e.g., property taxes) are at odds with other 50 state rankings

The rankings were as follows for SC and NC

State	Overall rank	Corp Tax	IIT	Sales	Unemployment	Property
SC	37	10	40	22	30	21
NC	44	29	42	47	7	30

The Tax Foundation's 2014 State Business Tax Climate Index may be found at <http://taxfoundation.org/sites/taxfoundation.org/files/docs/2014%20State%20Business%20Tax%20Climate%20Index.pdf>

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