

NOTE: This handout is intended only for purposes of facilitating discussion at the Interested Parties Meeting on May 18, 2018.

50 State Analysis Income Producing Activity/Cost of Performance

Legend	
X	Cost of Performance state
n/a	No Income Tax

State	Income Producing Activity / Cost of Performance
Alabama	
Alaska	X
Arizona	Generally COP, but Market for electing "Multistate State Service" providers
Arkansas	X
California	
Colorado	X
Connecticut	
Delaware	X
Florida	X
Georgia	
Hawaii	X
Idaho	X
Illinois	
Indiana	X
Iowa	
Kansas	X
Kentucky	X
Louisiana	
Maine	
Maryland	
Massachusetts	
Michigan	
Minnesota	
Mississippi	X
Missouri	
Montana	
Nebraska	
Nevada	n/a
New Hampshire	X
New Jersey	X
New Mexico	X
New York	
North Carolina	X
North Dakota	X
Ohio	n/a
Oklahoma	
Oregon	X
Pennsylvania	
Rhode Island	

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State	Income Producing Activity / Cost of Performance
South Carolina	X
South Dakota	n/a
Tennessee	
Texas	n/a
Utah	
Vermont	X
Virginia	X
Washington	n/a
West Virginia	X
Wisconsin	
Wyoming	n/a