

The “Small Business Survival Index” provides a measure by which states can be compared according to how the state and local governments treat small business and entrepreneurs. In essence, it is a comparative measure of economic incentives relating to government policies: the lower the “Small Business Survival Index” number, the greater the incentives to invest and take risks in that particular state.

Small Business Survival Index

| RANK | STATE | SBSI |
|------|------------|--------|
| 2 | Nevada | 34.671 |
| 10 | Colorado | 52.349 |
| 12 | Utah | 53.777 |
| 13 | Arizona | 54.272 |
| 25 | New Mexico | 59.075 |
| 48 | California | 80.572 |

| State | Personal Income Tax | Individual Capital Gains Tax | Corporate Income Tax/Capital Gains Tax |
|------------|---------------------|------------------------------|--|
| Arizona | 4.540 | 4.540 | 6.968 |
| California | 10.550 | 10.550 | 8.840 |
| Colorado | 4.630 | 4.630 | 4.630 |
| Nevada | 0.000 | 0.000 | 0.000 |
| New Mexico | 4.900 | 2.540 | 7.600 |
| Utah | 5.000 | 5.000 | 5.000 |

| State | Workers' Comp | Right to Work | Adjusted Unemployment Tax |
|------------|---------------|---------------|---------------------------|
| Arizona | 0.61 | 0 | 1.010 |
| California | 1.21 | 1 | 0.880 |
| Colorado | 0.84 | 1 | 1.170 |
| Nevada | 0.75 | 0 | 3.610 |
| New Mexico | 0.96 | 1 | 3.040 |
| Utah | 0.68 | 0 | 6.640 |

| State | Gas Tax | Diesel Tax | State and Local Sales, Gross Receipts and Excise Tax |
|------------|---------|------------|--|
| Arizona | 0.190 | 0.190 | 4.650 |
| California | 0.466 | 0.487 | 3.120 |
| Colorado | 0.220 | 0.205 | 2.900 |
| Nevada | 0.331 | 0.286 | 5.140 |
| New Mexico | 0.188 | 0.25 | 5.020 |
| Utah | 0.245 | 0.245 | 3.670 |

| State | State and Local Property Tax | Crime Rate | Highway Cost Effectiveness |
|------------|------------------------------|------------|----------------------------|
| Arizona | 3.000 | 3.96 | 1.300 |
| California | 3.290 | 3.20 | 2.400 |
| Colorado | 2.890 | 3.00 | 1.700 |
| Nevada | 3.000 | 3.76 | 0.750 |
| New Mexico | 1.690 | 4.35 | 0.200 |
| Utah | 2.540 | 3.49 | 1.100 |