

Table 1: Count Data Models for Total Firm Births

	<i>Dependent variable:</i>		
	state firm births		log state firm births
	<i>Poisson</i>	<i>negative binomial</i>	<i>OLS</i>
	(1)	(2)	(3)
Educ Spending Per Cap	−0.001*** (0.00000)	−0.001*** (0.0002)	−0.001*** (0.0002)
Highway Spending Per Cap	−0.003*** (0.00001)	−0.003*** (0.0003)	−0.003*** (0.0003)
Welfare Spending Per Cap	−0.0002*** (0.00000)	−0.0002 (0.0001)	−0.0003** (0.0001)
Property Tax	0.419*** (0.001)	0.080 (0.077)	−0.016 (0.082)
Income Tax	0.006*** (0.0004)	−0.008 (0.020)	−0.022 (0.021)
Capital Gains Tax	0.008*** (0.0003)	0.011 (0.018)	0.016 (0.019)
Sales Tax	0.050*** (0.0003)	0.079*** (0.016)	0.070*** (0.017)
Corp Tax	−0.055*** (0.0002)	−0.043*** (0.013)	−0.032** (0.013)
Workers Comp Tax	0.120*** (0.001)	0.026 (0.070)	−0.021 (0.075)
Unemp. Tax	−0.779*** (0.054)	4.820** (2.315)	0.844 (2.470)
Pct Highschool	−0.009*** (0.0002)	0.018* (0.009)	0.037*** (0.010)
Real Fuel Price	0.090*** (0.0002)	0.072*** (0.011)	0.064*** (0.011)
Pct Union	0.062*** (0.0001)	0.070*** (0.008)	0.077*** (0.009)
Pop Density	−0.001*** (0.00000)	−0.0004** (0.0002)	−0.0005*** (0.0002)
Pct Manufacturing	−0.948*** (0.010)	0.187 (0.607)	0.476 (0.648)
Jan Temp Z Score	0.402*** (0.001)	0.486*** (0.064)	0.509*** (0.068)
Jan Sun Z Score	0.065*** (0.001)	0.108*** (0.037)	0.101** (0.040)
Jul Tmp Z Score	0.186*** (0.001)	0.134*** (0.042)	0.149*** (0.045)
Jul Hum Z Score	−0.172*** (0.001)	−0.133*** (0.039)	−0.165*** (0.042)
Top Z Score	−0.029*** (0.001)	−0.043 (0.033)	−0.025 (0.035)
Ln Area Water	−0.250*** (0.001)	−0.164*** (0.039)	−0.217*** (0.042)
Constant	9.619*** (0.014)	7.687*** (0.819)	6.312*** (0.873)
Observations	528	528	528
R <sup>2</sup>			0.638
Adjusted R <sup>2</sup>			0.623

Table 2: Pseudo-Regression Models for Total Firm Births

	<i>Dependent variable:</i>				
	births ratio		births_ratio		
	<i>coefficient test</i>		<i>felm</i>		<i>coefficient test</i>
	OLS	OLS	FE	FE	IV
	(1)	(2)	(3)	(4)	(5)
Property Tax Difference	−0.198 (0.149)	−0.366** (0.145)	0.020 (0.046)	0.020 (0.047)	−0.271* (0.153)
Income Tax Difference	−0.093*** (0.027)	−0.085*** (0.026)	−0.011 (0.014)	−0.010 (0.014)	−0.083*** (0.026)
Capital Gains Tax Difference	0.017 (0.023)	0.008 (0.024)	0.004 (0.003)	0.005 (0.003)	0.006 (0.024)
Sales Tax Difference	−0.115*** (0.029)	−0.104*** (0.029)	0.009 (0.022)	0.010 (0.022)	−0.105*** (0.029)
Corp Tax Difference	0.021 (0.020)	0.016 (0.018)	−0.016* (0.009)	−0.016* (0.010)	0.020 (0.019)
Workers Comp Tax Difference	0.004 (0.112)	0.093 (0.108)	0.008 (0.023)	0.014 (0.023)	0.050 (0.109)
Unemp. Tax Difference	0.011 (0.040)	0.015 (0.036)	−0.004 (0.006)	−0.004 (0.006)	0.012 (0.038)
Educ Spending Per Cap Diff	−0.0002 (0.0002)	−0.0003 (0.0003)			−0.0004 (0.0003)
Highway Spending Per Cap Diff	0.0004 (0.0004)	0.0004 (0.0004)			0.001 (0.0004)
Welfare Spending Per Cap Diff	0.001** (0.0002)	0.001** (0.0003)			0.001** (0.0003)
Pct Highschool Diff	0.010 (0.019)	0.004 (0.018)			0.004 (0.019)
Real Fuel Price Diff	0.075*** (0.027)	0.081*** (0.028)			0.083*** (0.027)
Pct Union Diff	0.014 (0.015)	−0.006 (0.014)			0.005 (0.013)
Pop Density Diff	0.0001 (0.0004)	0.0004 (0.0004)			0.0002 (0.0004)
Pct Manufacturing Diff	−0.583 (1.004)	−0.744 (1.003)			−0.439 (1.024)
Population Diff					0.940*** (0.225)
Constant	−0.046 (0.082)	−0.058 (0.084)			−0.015 (0.086)
amenities	Yes	No	Yes	No	No

Table 3: Extended Bandwidth Models for Total Firm Births

	<i>Dependent variable:</i>				
	births ratio		births_ratio		
	<i>coefficient</i>		<i>felm</i>		<i>coefficient</i>
	<i>test</i>				<i>test</i>
	OLS	OLS	FE	FE	IV
	(1)	(2)	(3)	(4)	(5)
Property Tax Difference	0.158 (0.157)	0.087 (0.156)	(0.000)	(0.000)	0.075 (0.158)
Income Tax Difference	−0.071 (0.051)	−0.073 (0.050)	(0.000)	(0.000)	−0.063 (0.051)
Capital Gains Tax Difference	0.057 (0.046)	0.064 (0.042)	(0.000)	0.026** (0.012)	0.055 (0.044)
Sales Tax Difference	−0.044 (0.051)	−0.032 (0.052)	(0.000)	(0.000)	−0.037 (0.052)
Corp Tax Difference	−0.018 (0.030)	−0.025 (0.030)	(0.000)	(0.000)	−0.018 (0.029)
Workers Comp Tax Difference	0.351** (0.170)	0.489** (0.203)	(0.000)	(0.000)	0.386** (0.185)
Unemp. Tax Difference	−0.248** (0.097)	−0.232** (0.104)	(0.000)	(0.000)	−0.226** (0.103)
Educ Spending Per Cap Diff	0.001 (0.001)	0.001 (0.001)			0.0003 (0.001)
Highway Spending Per Cap Diff	0.001 (0.001)	0.001 (0.001)			0.001 (0.001)
Welfare Spending Per Cap Diff	0.002** (0.001)	0.002** (0.001)			0.001* (0.001)
Pct Highschool Diff	0.057* (0.030)	0.057** (0.028)			0.046 (0.030)
Real Fuel Price Diff	0.055 (0.050)	0.055 (0.054)			0.054 (0.053)
Pct Union Diff	0.015 (0.026)	−0.007 (0.027)			0.006 (0.026)
Pop Density Diff	0.0005 (0.001)	0.001 (0.001)			0.001 (0.001)
Pct Manufacturing Diff	0.984 (1.224)	1.743 (1.340)			1.370 (1.280)
Population Diff					0.838*** (0.286)
Constant	−0.089 (0.106)	−0.069 (0.110)			−0.134 (0.110)
amenities	Yes	No	Yes	No	No

Table 4: Pseudo-Regression Models for Agriculture, forestry, fishing, and hunting Firm Births

	<i>Dependent variable:</i>				
	births ratio		births_ratio		
	<i>coefficient</i> <i>test</i>		<i>felm</i>		<i>coefficient</i> <i>test</i>
	OLS	OLS	FE	FE	IV
	(1)	(2)	(3)	(4)	(5)
Property Tax Difference	−0.194 (0.147)	−0.364** (0.143)	−0.009 (0.074)	−0.053 (0.076)	−0.268* (0.150)
Income Tax Difference	−0.094*** (0.027)	−0.086*** (0.025)	−0.013 (0.014)	−0.014 (0.013)	−0.084*** (0.026)
Capital Gains Tax Difference	0.020 (0.024)	0.012 (0.023)	0.004 (0.004)	0.006 (0.004)	0.009 (0.024)
Sales Tax Difference	−0.111*** (0.028)	−0.101*** (0.029)	0.006 (0.025)	0.007 (0.025)	−0.102*** (0.028)
Corp Tax Difference	0.022 (0.020)	0.018 (0.018)	−0.006 (0.012)	−0.007 (0.012)	0.021 (0.019)
Workers Comp Tax Difference	0.0003 (0.110)	0.091 (0.106)	−0.043 (0.028)	−0.029 (0.028)	0.046 (0.108)
Unemp. Tax Difference	0.009 (0.040)	0.011 (0.036)	−0.005 (0.009)	−0.005 (0.009)	0.010 (0.037)
Educ Spending Per Cap Diff	−0.0002 (0.0002)	−0.0003 (0.0003)			−0.0004 (0.0003)
Highway Spending Per Cap Diff	0.0004 (0.0004)	0.0004 (0.0004)			0.0005 (0.0004)
Welfare Spending Per Cap Diff	0.001** (0.0002)	0.001** (0.0003)			0.001** (0.0003)
Pct Highschool Diff	0.009 (0.019)	0.003 (0.017)			0.003 (0.018)
Real Fuel Price Diff	0.072*** (0.026)	0.078*** (0.027)			0.081*** (0.026)
Pct Union Diff	0.013 (0.015)	−0.006 (0.014)			0.004 (0.013)
Pop Density Diff	0.0001 (0.0004)	0.0004 (0.0004)			0.0002 (0.0004)
Pct Manufacturing Diff	−0.585 (0.988)	−0.743 (0.994)			−0.439 (1.013)
Population Diff					0.930*** (0.220)
Constant	−0.051 (0.081)	−0.062 (0.083)			−0.019 (0.085)
amenities	Yes	No	Yes	No	No

Table 5: Extended Bandwidth Models for Agriculture, forestry, fishing, and hunting Firm Births

	<i>Dependent variable:</i>				
	births ratio		births_ratio		
	<i>coefficient</i> <i>test</i>		<i>felm</i>		<i>coefficient</i> <i>test</i>
	OLS	OLS	FE	FE	IV
	(1)	(2)	(3)	(4)	(5)
Property Tax Difference	−0.142 (0.137)	−0.223 (0.165)	(0.000)	(0.000)	−0.224 (0.164)
Income Tax Difference	−0.072 (0.051)	−0.051 (0.049)	(0.000)	(0.000)	−0.051 (0.048)
Capital Gains Tax Difference	0.058 (0.044)	0.051 (0.043)	(0.000)	0.003 (0.006)	0.051 (0.042)
Sales Tax Difference	0.0002 (0.024)	−0.004 (0.030)	(0.000)	(0.000)	−0.004 (0.029)
Corp Tax Difference	−0.018 (0.021)	−0.023 (0.023)	(0.000)	(0.000)	−0.023 (0.023)
Workers Comp Tax Difference	−0.007 (0.103)	0.108 (0.163)	(0.000)	(0.000)	0.113 (0.152)
Unemp. Tax Difference	−0.096 (0.066)	−0.091 (0.062)	(0.000)	(0.000)	−0.093 (0.061)
Educ Spending Per Cap Diff	−0.001*** (0.0005)	−0.001** (0.001)			−0.001** (0.001)
Highway Spending Per Cap Diff	0.001* (0.001)	0.001 (0.001)			0.001 (0.001)
Welfare Spending Per Cap Diff	0.001* (0.0004)	0.001* (0.0004)			0.001* (0.0004)
Pct Highschool Diff	0.025 (0.018)	0.025 (0.020)			0.026 (0.020)
Real Fuel Price Diff	0.039 (0.039)	0.066 (0.041)			0.065 (0.041)
Pct Union Diff	0.020 (0.014)	0.015 (0.016)			0.015 (0.015)
Pop Density Diff	0.001 (0.0004)	0.001* (0.0004)			0.001* (0.0004)
Pct Manufacturing Diff	2.512*** (0.886)	3.090*** (1.049)			3.081*** (1.076)
Population Diff					−0.052 (0.223)
Constant	−0.192** (0.097)	−0.249* (0.128)			−0.246* (0.135)
amenities	Yes	No	Yes	No	No

Table 6: Pseudo-Regression Models for Manufacturing Firm Births

	<i>Dependent variable:</i>				
	births ratio		births_ratio		
	<i>coefficient test</i>		<i>felm</i>		<i>coefficient test</i>
	OLS	OLS	FE	FE	IV
	(1)	(2)	(3)	(4)	(5)
Property Tax Difference	−0.198 (0.149)	−0.365** (0.145)	−0.103 (0.101)	−0.118 (0.106)	−0.269* (0.152)
Income Tax Difference	−0.091*** (0.027)	−0.083*** (0.026)	−0.012 (0.015)	−0.009 (0.015)	−0.081*** (0.026)
Capital Gains Tax Difference	0.016 (0.024)	0.008 (0.024)	0.001 (0.004)	0.001 (0.004)	0.006 (0.024)
Sales Tax Difference	−0.111*** (0.028)	−0.101*** (0.029)	0.027 (0.022)	0.029 (0.021)	−0.102*** (0.029)
Corp Tax Difference	0.021 (0.020)	0.016 (0.018)	−0.019* (0.011)	−0.022* (0.011)	0.020 (0.019)
Workers Comp Tax Difference	0.008 (0.111)	0.097 (0.107)	−0.042 (0.033)	−0.034 (0.034)	0.053 (0.108)
Unemp. Tax Difference	0.010 (0.040)	0.013 (0.036)	−0.004 (0.007)	−0.004 (0.007)	0.011 (0.037)
Educ Spending Per Cap Diff	−0.0002 (0.0002)	−0.0002 (0.0003)			−0.0003 (0.0003)
Highway Spending Per Cap Diff	0.0004 (0.0004)	0.0003 (0.0004)			0.0004 (0.0004)
Welfare Spending Per Cap Diff	0.001** (0.0002)	0.001** (0.0003)			0.001** (0.0003)
Pct Highschool Diff	0.009 (0.019)	0.003 (0.018)			0.003 (0.019)
Real Fuel Price Diff	0.074*** (0.027)	0.079*** (0.028)			0.082*** (0.027)
Pct Union Diff	0.014 (0.015)	−0.005 (0.014)			0.005 (0.013)
Pop Density Diff	0.0001 (0.0004)	0.0004 (0.0004)			0.0002 (0.0004)
Pct Manufacturing Diff	−0.460 (1.002)	−0.617 (1.000)			−0.315 (1.021)
Population Diff					0.944*** (0.219)
Constant	−0.049 (0.082)	−0.061 (0.084)			−0.018 (0.085)
amenities	Yes	No	Yes	No	No

Table 7: Extended Bandwidth Models for Manufacturing Firm Births

	<i>Dependent variable:</i>				
	births ratio		births_ratio		
	<i>coefficient test</i>		<i>felm</i>		<i>coefficient test</i>
	OLS	OLS	FE	FE	IV
	(1)	(2)	(3)	(4)	(5)
Property Tax Difference	0.109 (0.222)	0.095 (0.224)	(0.000)	(0.000)	0.056 (0.240)
Income Tax Difference	−0.023 (0.048)	−0.028 (0.050)	(0.000)	(0.000)	−0.008 (0.048)
Capital Gains Tax Difference	0.017 (0.043)	0.034 (0.044)	(0.000)	0.018 (0.018)	0.011 (0.042)
Sales Tax Difference	0.050 (0.044)	0.048 (0.053)	(0.000)	(0.000)	0.045 (0.049)
Corp Tax Difference	0.041 (0.031)	0.020 (0.033)	(0.000)	(0.000)	0.041 (0.031)
Workers Comp Tax Difference	0.291* (0.151)	0.577** (0.251)	(0.000)	(0.000)	0.413** (0.203)
Unemp. Tax Difference	−0.145* (0.086)	−0.149 (0.097)	(0.000)	(0.000)	−0.152 (0.093)
Educ Spending Per Cap Diff	0.001* (0.001)	0.002* (0.001)			0.001 (0.001)
Highway Spending Per Cap Diff	−0.00003 (0.001)	0.0001 (0.001)			0.0003 (0.001)
Welfare Spending Per Cap Diff	0.0002 (0.001)	0.001 (0.001)			0.0002 (0.001)
Pct Highschool Diff	0.027 (0.029)	0.031 (0.031)			0.021 (0.030)
Real Fuel Price Diff	0.015 (0.043)	0.036 (0.050)			0.037 (0.046)
Pct Union Diff	−0.019 (0.025)	−0.041 (0.032)			−0.023 (0.029)
Pop Density Diff	−0.0003 (0.001)	0.0005 (0.001)			−0.0001 (0.001)
Pct Manufacturing Diff	−0.893 (1.358)	0.498 (1.539)			−0.159 (1.470)
Population Diff					1.322*** (0.315)
Constant	−0.156 (0.118)	−0.155 (0.140)			−0.254* (0.139)
amenities	Yes	No	Yes	No	No

Table 8: Pseudo-Regression Models for Retail Trade Firm Births

	Dependent variable:				
	births ratio		births_ratio		
	coefficient test		felm		coefficient test
	OLS	OLS	FE	FE	IV
	(1)	(2)	(3)	(4)	(5)
Property Tax Difference	−0.187 (0.150)	−0.351** (0.146)	0.024 (0.076)	0.013 (0.081)	−0.257* (0.154)
Income Tax Difference	−0.092*** (0.027)	−0.083*** (0.026)	−0.006 (0.016)	−0.004 (0.015)	−0.081*** (0.026)
Capital Gains Tax Difference	0.015 (0.024)	0.007 (0.024)	0.001 (0.004)	0.001 (0.004)	0.005 (0.024)
Sales Tax Difference	−0.116*** (0.029)	−0.106*** (0.030)	0.014 (0.020)	0.015 (0.020)	−0.107*** (0.030)
Corp Tax Difference	0.022 (0.020)	0.017 (0.018)	−0.011 (0.010)	−0.011 (0.010)	0.020 (0.019)
Workers Comp Tax Difference	0.003 (0.112)	0.092 (0.109)	−0.003 (0.029)	0.004 (0.029)	0.049 (0.110)
Unemp. Tax Difference	0.012 (0.040)	0.016 (0.036)	−0.0001 (0.006)	0.001 (0.006)	0.014 (0.038)
Educ Spending Per Cap Diff	−0.0002 (0.0002)	−0.0003 (0.0003)			−0.0003 (0.0003)
Highway Spending Per Cap Diff	0.0004 (0.0004)	0.0003 (0.0004)			0.0005 (0.0004)
Welfare Spending Per Cap Diff	0.001** (0.0002)	0.001** (0.0003)			0.001** (0.0003)
Pct Highschool Diff	0.008 (0.019)	0.002 (0.018)			0.002 (0.019)
Real Fuel Price Diff	0.075*** (0.027)	0.080*** (0.028)			0.083*** (0.027)
Pct Union Diff	0.013 (0.015)	−0.006 (0.014)			0.004 (0.014)
Pop Density Diff	0.0001 (0.0004)	0.0004 (0.0004)			0.0002 (0.0004)
Pct Manufacturing Diff	−0.645 (1.018)	−0.825 (1.020)			−0.519 (1.042)
Population Diff					0.931*** (0.223)
Constant	−0.048 (0.082)	−0.058 (0.084)			−0.016 (0.086)
amenities	Yes	No	Yes	No	No



Table 9: Extended Bandwidth Models for Retail Trade Firm Births

	Dependent variable:				
	births ratio		births_ratio		
	coefficient test		felm		coefficient test
	OLS	OLS	FE	FE	IV
	(1)	(2)	(3)	(4)	(5)
Property Tax Difference	0.431** (0.172)	0.365** (0.176)	(0.000)	(0.000)	0.351** (0.177)
Income Tax Difference	-0.021 (0.052)	-0.021 (0.054)	(0.000)	(0.000)	-0.008 (0.053)
Capital Gains Tax Difference	0.014 (0.050)	0.019 (0.049)	(0.000)	0.001 (0.012)	0.007 (0.049)
Sales Tax Difference	-0.051 (0.048)	-0.034 (0.046)	(0.000)	(0.000)	-0.040 (0.045)
Corp Tax Difference	0.007 (0.030)	0.0001 (0.031)	(0.000)	(0.000)	0.009 (0.030)
Workers Comp Tax Difference	0.224 (0.156)	0.367* (0.191)	(0.000)	(0.000)	0.276 (0.170)
Unemp. Tax Difference	-0.175* (0.090)	-0.155 (0.098)	(0.000)	(0.000)	-0.152 (0.096)
Educ Spending Per Cap Diff	0.002* (0.001)	0.001 (0.001)			0.001 (0.001)
Highway Spending Per Cap Diff	-0.0002 (0.001)	-0.0001 (0.001)			-0.0001 (0.001)
Welfare Spending Per Cap Diff	0.001 (0.001)	0.001 (0.001)			0.001 (0.001)
Pct Highschool Diff	0.008 (0.030)	0.006 (0.029)			-0.004 (0.030)
Real Fuel Price Diff	0.052 (0.047)	0.054 (0.052)			0.053 (0.051)
Pct Union Diff	0.017 (0.029)	-0.005 (0.031)			0.007 (0.029)
Pop Density Diff	-0.0002 (0.001)	0.0003 (0.001)			-0.00003 (0.001)
Pct Manufacturing Diff	-1.592 (1.221)	-0.878 (1.324)			-1.315 (1.244)
Population Diff					0.778*** (0.296)
Constant	-0.007 (0.098)	0.021 (0.107)			-0.036 (0.106)
amenities	Yes	No	Yes	No	No

Table 10: Pseudo-Regression Models for Finance and insurance Firm Births

	<i>Dependent variable:</i>				
	births ratio		births_ratio		
	<i>coefficient test</i>		<i>felm</i>		<i>coefficient test</i>
	OLS	OLS	FE	FE	IV
	(1)	(2)	(3)	(4)	(5)
Property Tax Difference	−0.199 (0.150)	−0.369** (0.145)	−0.007 (0.087)	−0.039 (0.093)	−0.268* (0.153)
Income Tax Difference	−0.093*** (0.027)	−0.086*** (0.026)	0.002 (0.014)	0.005 (0.015)	−0.084*** (0.026)
Capital Gains Tax Difference	0.019 (0.024)	0.011 (0.024)	−0.00000 (0.003)	0.001 (0.003)	0.009 (0.024)
Sales Tax Difference	−0.116*** (0.029)	−0.106*** (0.030)	0.018 (0.022)	0.019 (0.022)	−0.107*** (0.029)
Corp Tax Difference	0.020 (0.020)	0.015 (0.018)	−0.023* (0.012)	−0.025** (0.012)	0.019 (0.019)
Workers Comp Tax Difference	0.006 (0.111)	0.096 (0.108)	−0.042 (0.032)	−0.032 (0.032)	0.050 (0.109)
Unemp. Tax Difference	0.012 (0.041)	0.014 (0.036)	−0.005 (0.007)	−0.005 (0.007)	0.012 (0.038)
Educ Spending Per Cap Diff	−0.0002 (0.0002)	−0.0002 (0.0003)			−0.0004 (0.0003)
Highway Spending Per Cap Diff	0.0004 (0.0004)	0.0004 (0.0004)			0.0005 (0.0004)
Welfare Spending Per Cap Diff	0.001** (0.0002)	0.001** (0.0003)			0.001** (0.0003)
Pct Highschool Diff	0.010 (0.019)	0.004 (0.018)			0.003 (0.019)
Real Fuel Price Diff	0.076*** (0.027)	0.081*** (0.028)			0.083*** (0.027)
Pct Union Diff	0.013 (0.015)	−0.006 (0.014)			0.004 (0.014)
Pop Density Diff	0.0001 (0.0004)	0.0004 (0.0004)			0.0002 (0.0004)
Pct Manufacturing Diff	−0.516 (1.004)	−0.683 (1.003)			−0.369 (1.025)
Population Diff					0.973*** (0.221)
Constant	−0.052 (0.082)	−0.065 (0.084)			−0.021 (0.085)
amenities	Yes	No	Yes	No	No

Table 11: Extended Bandwidth Models for Finance and insurance Firm Births

	<i>Dependent variable:</i>				
	births ratio		births_ratio		
	<i>coefficient test</i>		<i>felm</i>		<i>coefficient test</i>
	OLS	OLS	FE	FE	IV
	(1)	(2)	(3)	(4)	(5)
Property Tax Difference	0.202 (0.206)	0.135 (0.216)	(0.000)	(0.000)	0.142 (0.211)
Income Tax Difference	0.006 (0.056)	0.007 (0.053)	(0.000)	(0.000)	0.012 (0.054)
Capital Gains Tax Difference	−0.013 (0.053)	−0.004 (0.047)	(0.000)	−0.022 (0.014)	−0.013 (0.049)
Sales Tax Difference	0.032 (0.049)	0.040 (0.060)	(0.000)	(0.000)	0.033 (0.052)
Corp Tax Difference	0.018 (0.028)	0.002 (0.029)	(0.000)	(0.000)	0.016 (0.028)
Workers Comp Tax Difference	0.380** (0.171)	0.564** (0.257)	(0.000)	(0.000)	0.438** (0.213)
Unemp. Tax Difference	−0.077 (0.103)	−0.105 (0.114)	(0.000)	(0.000)	−0.103 (0.106)
Educ Spending Per Cap Diff	0.001 (0.001)	0.001 (0.001)			0.001 (0.001)
Highway Spending Per Cap Diff	0.001 (0.001)	0.001 (0.001)			0.001* (0.001)
Welfare Spending Per Cap Diff	−0.0002 (0.001)	0.0004 (0.001)			−0.0002 (0.001)
Pct Highschool Diff	0.048 (0.035)	0.055 (0.036)			0.040 (0.036)
Real Fuel Price Diff	0.082 (0.054)	0.088 (0.060)			0.090* (0.055)
Pct Union Diff	0.007 (0.027)	−0.017 (0.032)			0.001 (0.029)
Pop Density Diff	−0.001 (0.001)	−0.0002 (0.001)			−0.001 (0.001)
Pct Manufacturing Diff	−1.187 (1.297)	−0.111 (1.524)			−0.416 (1.430)
Population Diff					1.143*** (0.354)
Constant	0.007 (0.109)	−0.001 (0.129)			−0.094 (0.129)
amenities	Yes	No	Yes	No	No