

What do these things have in common?

Labor Productivity

Availability of Skilled Labor

Crime Rates/Safety

Access to Highways

Quality of Health Facilities

Public Schools

Each outranks corporate taxes as key factors in business location decisions.

Louisiana State University's Public Policy Research Lab recently conducted a national survey of about 1,000 business executives. The survey asked these executives to rank the factors important to making business location decisions.

Corporate tax rates ranked 10th on the list of factors, state and local incentives 16th, and tax exemptions 18th—all below many factors that require public investment.

Business leaders recognize the importance of public investment in schools, infrastructure, public safety, and more.

Support tax reform that raises revenue for these investments.

**Fairness and Investment, Right for Kentucky
(FAIR for KY)**

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Survey available at <http://www.survey.lsu.edu/LouisianaBusinessImageReport2004.pdf>.