Company-Specific Subsidy Disclosure in the States

State	Programs covered	Description and data sources	Statute
Connecticut	All economic development assistance with a cumulative value of $250,000 or more granted to a business with 25+ full-time employees in the state	Annual reporting includes company-specific data on actual jobs created, projected jobs created, number of jobs at initial application, and the amount of assistance. Information can be obtained by contacting the granting agency.	Public Act No. 93-382; Public Act No. 94-231
Illinois	All state subsidies	Yearly progress reports include the amount and type of assistance; whether the subsidy was used to reduce employment at another site in the state; and job creation and retention data, including information on promised and actual job creation, broken down into job classifications with average wage levels. All progress reports (beginning in 2004) are available online in a database searchable by report year, award year, and program type. The site also includes an annual report on recaptured subsidies by program and a listing of any waivers granted. Search the database online at: http://www.corpacctportal.illinois.gov/ProgressReport.aspx	Public Act 552-93 of 2003
Louisiana	Industrial property tax exemptions	Company-specific information includes jobs created (both permanent and construction), 10-year value of exemption, investment amount, and taxes paid. Information is collected from companies annually, but is not compiled by the state in any database form, nor is it made available on the web. A state official described the files as “a massive amount of documentation” and suggested that the only way for a researcher to peruse it would be to go to the office to view and copy it themselves.	Records of the state’s tax exemption board
Maine	All economic development deals over $10,000	Disclosed information includes company name; total amount of assistance; details about the type and purpose of each form of assistance; the number of jobs created by occupational type; the wage and benefit levels of jobs created or retained; any changes in employment levels; and whether the company relocated within the state. Information is released in an annual economic development incentive report, which can be obtained by contacting the Maine Department of Economic and Community Development (online at http://www.econdevmaine.com/) Company-specific information for some programs, including	5 §13070-J

		TIF, Employment TIF (ETIF), the Maine Research Expense Tax Credit can be found in the programs' annual reports, online at http://www.econdevmaine.com/resources/default.asp	
Minnesota	All state and local economic development deals over $25,000	Company-specific information includes the type, public purpose, and amount of subsidies received; the hourly wage of each job created (listed in dollar ranges); the sum of hourly wages and cost of health insurance broken down by wage level; a statement of the goals laid out in the subsidy agreement and an update on their completion; the date by which job and wage goals will be met; and the reason for relocation within Minnesota if applicable. Every other year the Department of Employment and Economic Development publishes a Business Assistance Report that lists the names of subsidized companies, the subsidy amount, the granting jurisdiction, and whether or not the company achieved its goals. The state also posts the reporting forms submitted by each company on the web as they are received. The information is not available in a searchable database format; forms are accessed by selecting the year of the report and then the city and company names. The most recent Business Assistance Report and an archive of business assistance forms dating back to 2000 is online at http://www.deed.state.mn.us/Community/subsidies/index.htm	§116J.994
Nebraska	Employment and Investment Growth Act (LB 775) (includes various property, sales, and income tax breaks)	The State Tax Commissioner sends an annual report to Legislature with a company-specific list of agreements signed that year, agreements still in effect, and the size and location of each project. Company-specific information about subsidies is NOT released. The report does include information aggregated by industry about incentives applied for, refunds allowed, credits earned, credits used for individual and corporate income tax, credits used to obtain sales and use tax refunds, number of jobs created, total employees at reporting dates, capital investment, wage levels of new jobs, tax credits outstanding, and value of personal property exempted in each county.	§77-4110.
	Invest Nebraska Act (LB 620) and Quality Jobs Act (LB 829)	The Department of Revenue must submit an annual report to the Legislature with a company-specific list of the agreements signed in the past year, the agreements still in effect, and the location of each project. The report also includes information aggregated by industry on the amount of wage benefit credits allowed, the number of jobs created, the amount of direct capital investment, the estimated wage of jobs created, an estimate of indirect jobs and invested created, and the projected future state and local revenue gains and losses from all revenue sources on account of the direct and indirect jobs and investment associated with the projects.	§77-5542; §77-4933

		The annual reports can be accessed online at http://www.revenue.ne.gov/incentiv/annl_rep.htm	
North Carolina	William S. Lee tax credits	The Department of Revenue publishes annual, company-specific disclosure of tax credits generated and used for training, research and development, and machinery and equipment. The data are also to be broken down geographically for those three activities by “enterprise tier area,” a system the state uses for ranking regions by level of economic need. The data shows the number of new jobs created in development zones (enterprise zones), and how many of those new jobs went to zone residents. Reports can be accessed online at http://www.dor.state.nc.us/publications/williamslee.html	§105- 129.6.(b)
North Dakota	All state and local subsidies	State and local subsidy recipients must file annual reports detailing their progress towards job creation and wage goals. Reports must be filed for the first two years after receiving a subsidy or until goals are met, whichever is longer. The state will compile and publish this information beginning in 2007.	§54-60.1
Ohio	Enterprise zones	Cities and counties must submit all enterprise zone agreements to the Department of Development, including information on the number of employees at the site before the agreement; the number of employees at the end of reporting year; property value; relocation information; new payroll; property taxes paid; property taxes exempted; and total employment. A database containing this information (searchable by company, county, school district, or enterprise zone) is online at http://www.odod.state.oh.us/ez/base/	§5709.68
Texas	Reinvestment zones and tax abatements	The Comptroller maintains a centralized registry for reinvestment zones and tax abatement agreements, with a description of the zone and a copy of agreements. Data can be obtained in electronic form by contacting the comptroller's office. See their website at http://www.window.state.tx.us/	Tax Code §312.005
Washington	High Tech B&O tax credit, High Tech deferral (sales tax), Rural deferral (sales tax), and Fresh Fruit & Vegetable Processing incentive (sales and B&O tax)	Company-specific information on subsidies granted under these programs can be obtained by contacting the state Department of Revenue. Information is available by request only, and is not summarized in a published report or available online. The Department of Revenue’s website is http://dor.wa.gov/	§82.04.4552 (High Tech B&O tax credit); §82.63.020 (High Tech Deferral); §82.60.070 (Rural Deferral); §82.32.610 (Fresh Fruit & Vegetable Processing)
West Virginia	Tax credits	Tax credits must be reported in State Register. Reports include company, address, type of credit, and dollar value of credit,	§11-10-5s(b)(1)

		though only in quarter-million and half-million dollar ranges. This reporting started in 1991, and applies to several types of tax credits (mostly related to economic development). Codes for covered tax credits: 13-C through 13-H and 5E. The State Register is published weekly. It is available on the web in pdf form, but as it is a scanned document, the text search function does not work. Electronic archives are available on the web dating back to March, 2000; paper versions of older issues can be requested from the state. Recent issues and information about the State Register are online at http://www.wvsos.com/adlaw/register/register.htm	

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