

From: *The Policy Shift to Good Jobs: Cities, States, and Counties Attaching Job Quality Standards to Development Subsidies* (Good Jobs First, 2003)

Jurisdictions with Job Quality Standards (as of 2003)

Jurisdiction	Type(s) of Subsidies Covered/ Name of Program(s)	Job Quality Requirements (wages are hourly unless otherwise stated)
States		
Alabama	Income Tax Capital Credit Program	Companies must pay an average hourly wage of not less than \$8.00 or provide average hourly compensation (wages, health care, retirement benefits, etc.) of not less than \$10.00. ¹
Arizona	Enterprise Zone Income and Premium Tax Credits Arizona Job Training Program	Companies must pay compensation at least equal to the wage offer by county (\$6.74 to \$8.60 in 2003) and must pay at least 50% of employees' health insurance. ² Large companies and those in urban areas must pay 100% of the county average wage, excluding government and mining. Small companies and/or rural companies must pay 90% of the county average wage. ³
Arkansas	Job Creation Income Tax Credit	Companies in Tier 1 counties must pay above 180% of the county or state average wage, whichever is less; Tier 2 counties must pay above 170%, Tier 3 must pay above 160%, Tier 4 must pay above 150%. ⁴
California	Industrial Development Bonds Employment Training Panel	Companies must pay prevailing wages for construction on public works paid for in whole or part by public funds. ⁵ Companies must pay 50% of the state or regional average wage to new hires, and 60% of the state or regional average wage to retrainees. The new hire wage minimum ranges from \$8.98 to \$9.98 depending on the county; the retrainee wage ranges from \$10.98 to \$11.98. The Panel can approve waivers to up to 25% below the wage level if employees' wages will increase by at least 7% after training. Frontline workers trained through Special Employment Training Projects (including the building trades) must earn at least \$19.96. All wage standards may be met through a combination of wages and health benefits. ⁶
Colorado	Colorado FIRST/ Existing Industry Training Program	Companies must pay \$7.00 in rural areas and \$8.50 in urban areas, and must provide health benefits. Jobs must be full-time, primary positions that provide significant career opportunities. ⁷

	Employer Sponsored Health Insurance Credit in Enterprise Zones	Companies must pay at least 50% of the cost of a health plan approved by the state. ⁸
Delaware	Strategic Fund Grants	Companies must pay wages that meet the self-sufficiency standard for Delaware (as calculated by Wider Opportunities for Women). The state is using the wage for a single parent with two school-age children as the goal (\$11.75 to \$16.09 per hour, depending on the part of the state). ⁹
	Blue Collar Custom Training Program	Companies must pay \geq \$7.00 and provide benefits. ¹⁰
	Employment Tax Credit	Companies must pay \geq 50% of employees' health benefits. Jobs must be full-time (\geq 35 hours/ week). ¹¹
Florida	Qualified Target Industry (QTI) Tax Refund Program	Companies must pay an average wage of at least 115% of the calibrated average of the state, metropolitan statistical area (MSA), or county's private sector wage, whichever is least. Companies receive an additional \$1,000 tax credit for paying an average of 150% of the wage, and \$2,000 for paying an average of 200%. ¹²
	Brownfield Redevelopment Bonus Refund	Companies meeting the wage standard of the Qualified Target Industry program are eligible for an additional bonus of \$2,500 per job created in a brownfield area. Jobs must be full-time and permanent; construction and rehabilitation jobs do not qualify. ¹³
	Qualified Defense Contractor Tax Refund	Companies must pay an average wage of at least 115% of the average wage of the area in which the project is located. ¹⁴
	Quick Response Training Program	Companies must pay at least 115% of the state or local average wage, whichever is less. ¹⁵
Georgia	Job Tax Credit	Companies must meet or exceed the average wage of the county with the lowest average wage in the state (just over \$7). Jobs must be full-time and health care benefits must be made available. Companies are not required to pay for all or part of the benefits unless they do so for existing employees. ¹⁶
	Headquarters Tax Credit	Jobs must be full-time and must pay \geq the county average wage in Tier 1 counties, \geq 105% of the average wage in Tier 2 counties, \geq 110% of the average wage in Tier 3 counties, and \geq 115% of the county average wage in Tier 4 counties. If the average wage of the new jobs created is \geq 200% of the average wage where the company is located, the tax credit is doubled. ¹⁷

Idaho	Workforce Development Training Fund Program	Companies must pay \geq \$6.00 and provide employer-assisted benefits. ¹⁸
Indiana	Economic Development for a Growing Economy (EDGE) Tax Credits	The average wage for the positions created must meet or exceed the county average wage. To qualify for a credit for job retention, a company's average compensation (including benefits) must be at least 5% above the average paid by all employers in the county. Non-profits can qualify for the credit if, among other conditions, the wages of at least 75% of their workforce are \geq 200% of the average county wage. ¹⁹
	Hoosier Business Investment Tax Credit	Jobs must pay an average wage \geq 150% of the minimum wage. ²⁰
Iowa	Community Economic Betterment Account (CEBA)	Companies receiving up to \$500,000 must pay \geq 100% of the county or regional average wage, whichever is lower. Companies receiving over \$500,000 must pay \geq 130% of the county average wage. Companies must provide health and dental benefits and pay \geq 80% of the premium for employees' coverage or \geq 50% of the cost of a family plan. Jobs created/retained must be full-time. ²¹
	CEBA Venture Projects	Companies must pay \geq 100% of the regional or county average wage. Companies must provide health and dental benefits and pay \geq 80% of the premium for the employees' coverage or \geq 50% of the cost of a family plan. Jobs must be full-time. ²²
	Economic Development Set-Aside Program (EDSA)	Companies must pay 100% of the county or regional average wage, whichever is lower. Jobs created/retained must be full-time, and at least 51% of jobs must be made available to individuals earning wages defined as low and moderate-income. ²³
	Enterprise Zone	Businesses must pay an average wage that meets or exceeds 90% of the average county or regional wage, whichever is lower. Jobs must be full-time and give employees the option of choosing between a standard medical and dental insurance plan of which the business pays 80% of the premiums or a monetarily equivalent benefit. ²⁴
	New Jobs and Income Program (NJIP)	Companies must pay a median wage for new production jobs of at least \$11.96 per hour or 130% of the average county wage for new jobs, whichever is higher. Companies must provide health and dental insurance and pay at least 80% of the cost of employees' coverage. ²⁵
	Iowa New Jobs Training Program	Companies must pay at least \$19,200 per year. ²⁶
	Accelerated Career Education Program	Companies must pay at least 200% of the federal poverty guideline for a family of

	(ACE)	two. ²⁷
Kansas	High Performance Incentive Program	Companies must pay an average wage above the average wage paid by other firms in the area with the same NAICS or SIC code <i>or</i> be the only worksite with ≤ 500 employees in the area <i>or</i> pay an average wage (excluding employees holding more than 5% equity in the company) equal to 1.5 times the statewide average wage. ²⁸
	Kansas Industrial Training and Kansas Industrial Retraining Programs	Companies must pay at least \$8.00 or 90% of the average county wage. ²⁹
Kentucky	Kentucky Industrial Development Act, Kentucky Rural Economic Development Act, Kentucky Jobs Development Act, and Kentucky Economic Opportunity Zone Act	Companies must pay at least 90% of their employees an hourly wage ≥ 75% of the county average hourly wage, or 75% of the state's average hourly wage, whichever is less. The base hourly wage threshold is 150% of the federal minimum wage. Companies must provide benefits, including healthcare, to at least 90% of employees. Benefits must equal 15% of the base hourly wage or a combination of wages and benefits equal to 115% of the base wage. Jobs created must be full-time (at least 35 hours/week). ³⁰
Louisiana	Quality Jobs Program	Companies paying ≥ 1.75 times the federal minimum wage (\$9.01) receive a 5% benefit. Companies paying ≥ 2.25 times the federal minimum (\$11.59) receive a 6% benefit if they locate in a distressed region, 50% of their jobs are filled by residents of a distressed region, or they are categorized in a traditional or seed cluster. Companies must offer health benefits to all employees and must pay ≥ 85% of the premium for employees working over 35 hours a week choosing individual coverage, and ≥ 50% for employees choosing family coverage. If an employee earns > \$50,000 annually, the employer is only required to contribute 70% if the employee elects individual coverage. ³¹
Maine	Employment TIF	Wages must exceed per capita income in the county of employment. Companies must offer group health and retirement programs to all employees. ³²
	Governor's Training Initiative	Companies must pay at least 85% of the average wage for their occupation in the labor market area. They must pay for at least 50% of employees' health coverage, unless the company has fewer than 25 employees and has been in business less than 3 years. ³³
	Maine Quality Centers Program	Companies must pay at least 50% of employees' health coverage. ³⁴

Maryland	Job Creation Tax Credit Program	Companies must pay $\geq 150\%$ of the federal minimum wage. Jobs must be full-time, defined as 840 hours during 24 weeks in a 6-month period. ³⁵
	One Maryland Economic Development Tax Credit Program	Qualified positions must pay $\geq 150\%$ of the federal minimum wage. Companies that pay the majority of workers in qualified positions at least 250% of federal minimum wage can take the refund portion of the credit 2 years earlier. Jobs must be full-time, defined as 840 hours during 24 weeks in a 6-month period. ³⁶
	Enterprise Zone Tax Credit	Companies must pay $\geq 150\%$ of the federal minimum wage. Employees must have worked at the business at least 35 hours per week for 6 months or more. ³⁷
	Businesses that Create New Jobs Tax Credit (for enhanced credit)	Businesses qualify for an enhanced credit if they meet minimum facility size, job creation, and wage requirements (must pay $\geq 150\%$ of the federal minimum wage). In Montgomery county only, businesses must also provide employer-subsidized health care to qualify for the enhanced credit. ³⁸
	Employer-Provided Long-Term Care Insurance Credit	Companies that provide long-term care insurance as part of employees' benefit packages qualify for a tax credit equal to 5% of the cost of the insurance, up to \$5,000 or \$100 per employee, whichever is less. ³⁹
Michigan	Michigan Economic Growth Authority (MEGA) Job Creation Tax Credits	To qualify for a standard MEGA, companies must provide full-time employment and pay at least 150% of the minimum wage. To qualify for a high-tech MEGA, they must pay at least 400% of the minimum wage. ⁴⁰
Minnesota	Minnesota Investment Fund	Companies must provide compensation (which can include health benefits) $\geq 110\%$ of the federal poverty level for a family of 4. ⁴¹
	Job Opportunity Building Zones (JOBZ)	Companies must pay $> \$30,000$ per year. ⁴²
Mississippi	Advantage Jobs Incentive Program	Companies must pay 125% of the county or state average wage, whichever is less, and provide a basic health benefit plan approved by the Mississippi Development Authority. As of July 2003, 125% of the state average wage equaled \$31,898. ⁴³
	Jobs Tax Credit (additional credit for high-paying headquarters jobs)	Companies that establish or transfer their national or regional headquarters to Mississippi can receive a \$1,000 credit for each net new full-time employee earning at least 125% of the average annual wage of the state, or a \$2,000 credit for employees earning at least 200% of the average annual wage of the state. ⁴⁴

	Mississippi Major Economic Impact Act	Companies must pay \geq 125% of the state average wage (\$31,898 in 2003). ⁴⁵
Missouri	Build Missouri, New Jobs Training Bonds, and Development Tax Credits	Companies must provide health benefits. In exceptional cases (such as contract IT employees), the company can negotiate to pay a higher wage instead of providing benefits directly. ⁴⁶
Montana	Job Training- Federal Funds	Companies must pay 110% of the state median wage (110% = \$12.99 in 2003). ⁴⁷
	CDBG Training Grants	Companies must pay 100% of the state median wage (\$11.81 in 2003) and jobs must be full time. ⁴⁸
Nebraska	Invest Nebraska Act	Depending on the amount of the investment, number of jobs created, and company location, companies must pay 100%, 110%, or 120% of the state average wage. For 2004 applicants, those wage levels are \$28,378, \$31,216, and \$34,054, respectively. ⁴⁹
	Rural Economic Opportunities Act	Companies must pay at least 125% of the state or county average wage (whichever is lower) or 100% of the annual average wage for the region, whichever is greater. ⁵⁰
	Employment Expansion and Investment Incentive Act	Companies must pay \geq \$8.25. ⁵¹
Nevada	Sales and Use Tax Abatement, Business Tax Abatement, Personal Property Tax Abatement, Recycling Property Tax Abatement, Renewable and Energy Storage Abatements	Companies must pay \geq 100% of the statewide average hourly wage (currently \$15.89). Companies are required to provide health insurance for employees and make it available to employees' dependents. ⁵²
	Sales and Use Tax Deferral	Companies must pay \geq 80% of statewide average hourly wage (currently \$12.71). Companies are required to provide health insurance for employees and make it available to employees' dependents. ⁵³
	Train Employees Now	Companies must pay \geq 80% of the statewide or county average hourly wage, whichever is less. Companies are required to provide health care for employees and make it available to employees' dependents. ⁵⁴
New Jersey	Business Employment Incentive Program (BEIP)	Jobs must be full-time and provide health benefits under a group health plan. Companies can qualify for higher benefit levels based on average wages and smart growth policies, including proximity to public transportation. ⁵⁵

New Mexico	Industrial Development Training Program (also called In-Plant Training Program)	Effective July 1, 2004, companies in areas with > 40,000 residents that hire 20 or more trainees must offer basic health benefits to employees and their dependents, and must pay at least 50% of the cost of the employees' coverage. Trainees must be guaranteed full-time jobs with the company after successful completion of training. ⁵⁶
	Industrial Revenue Bonds	Effective July 1, 2004, companies in areas with > 40,000 residents and which receive IRBs of \geq 8 million must offer basic health benefits to employees and their dependents, and must pay at least 50% of the employee portion. Jobs must be full time. ⁵⁷
New York	Empire Zone Wage Tax Credit	Companies must pay \geq 135% of the minimum wage (equal to \$6.95) to receive the \$3,000 credit (full-time employees receiving lower wages qualify the company for a \$1,500 credit). ⁵⁸
North Carolina	William Lee Quality Jobs and Business Expansion Act (tax credits)	Companies in enterprise tier 3, 4, and 5 areas must pay at least 110% of the applicable average weekly wage (the lowest of the following: the average wage for all insured private employers in the county; the average wage for all insured private employers in the state; or the average wage for all insured private employers in the county multiplied by the county income/wage adjustment factor). Companies must pay for at least 50% of employees' health insurance. ⁵⁹
	Industrial Revenue Bonds	Companies must pay > the county average weekly manufacturing wage or \geq 110% of the state average weekly manufacturing wage. ⁶⁰
Ohio	Job Creation Tax Credit	New jobs must pay an average wage \geq 150% of the federal minimum. ⁶¹
	Ohio Enterprise Bond Fund, 166 Direct Loan, 166 Regional Loan, Minority Direct Loan, Buckeye Fund Loan, Pioneer Rural Loan, and Rural Industrial Park Loan	Construction, renovation, and installation related to funded projects must pay prevailing wages: \$62,549 / year for construction, and \$18,764 / year for reconstruction, enlargement, alteration, repair, remodeling, renovation, or painting. ⁶²
Oklahoma	Oklahoma Quality Jobs Program	Companies must pay new employees an average wage \geq 100% of the county average wage, but not if that figure is more than \$25,000. If companies include their contribution to employees' health insurance in the calculation of the annualized wage, they must pay an average wage \geq 110% of the county average wage. Companies are required to pay \geq 50% of a health plan that includes basic hospital care, physician care, mental health, substance abuse treatment, prescription drugs, and prenatal care. ⁶³
	Small Employer Quality Jobs Incentive Act	Companies must pay new employees an average wage \geq 110% of the county average wage. If companies include their contribution to employees' health insurance in the

	<p>State Decision Ad Valorem Tax Exemption and 5-Year Property Tax Exemption (for distribution and warehouse operations only)</p> <p>Income Tax Credit for Computer/ Data Processing/ Research and Development Jobs</p> <p>Training for Industry Program (TIP)</p>	<p>calculation of the annualized wage, they must pay an average wage \geq 125% of the county average wage. Companies are required to pay \geq 50% of a health plan that includes basic hospital care, physician care, mental health, substance abuse treatment, prescription drugs, and prenatal care.⁶⁴</p> <p>Companies must pay at least 175% of the federal minimum wage and pay at least 50% of a health plan as described above.⁶⁵</p> <p>New employees must earn at least \$35,000 per year.⁶⁶</p> <p>Companies must provide health benefits and pay at least 50% of the cost.⁶⁷</p>
Oregon	<p>Enterprise Zone Incentives: Extended Tax Abatement and Long-Term Tax Incentives</p> <p>Small-City Business Development Taxable Income Exemption</p>	<p>Average compensation (may include wages, health insurance, overtime, profit-sharing, bonuses, and other financial benefits) must equal or exceed 150% of the county annual average wage (not applicable in Portland metro area urban zones). Among counties with relevant enterprise zones, 150% of the mean 2001 average annual wage was \$38,548.50.⁶⁸</p> <p>Compensation (wages + benefits) of at least 5 new employees must equal or exceed 150% of the county per capita annual income. The wage requirement drops to 100% of the county per capita income if employees receive benefits equal to those of local city/county employees.⁶⁹</p>
Pennsylvania	<p>Guaranteed Free Training Program</p> <p>Job Creation Tax Credit</p> <p>Pennsylvania Industrial Development Authority (PIDA) Job Retention Loans</p> <p>Opportunity Grant Program</p>	<p>Companies must pay \geq 150% of the federal minimum wage and provide benefits.⁷⁰</p> <p>Companies must create full-time jobs that pay \geq 150% of the federal minimum wage.⁷¹</p> <p>Companies must pay \geq the average manufacturing wage in the county in which the employer is located.⁷²</p> <p>Companies must create full-time jobs that pay \geq 150% of the federal minimum wage.⁷³</p>
Rhode Island	<p>Job Training Tax Credit and Corporate Income Tax Rate Reduction for Job Creation</p>	<p>Companies must pay at least 150% of the state minimum wage by the end of training. Rhode Island's minimum wage will increase from \$6.15 to \$6.75 on January 1, 2004.⁷⁴</p>

	<p>Job Creation Grant Program</p> <p>Expanded Investment Tax Credit for High Performance Manufacturers and Investment Tax Credits for Traded Service Industries (aka Investment Tax Credits for Qualified Taxpayers)</p>	<p>Companies must pay at least 150% of the state minimum wage by the end of training and provide health benefits.⁷⁵</p> <p>Half the company's employees must earn at least 125% of the state all-industry average wage (125% level was \$41,469 for 2001) <i>or</i> half the employees must earn \geq the state average wage in the industry <i>or</i> the firm must invest at least 2% of total payroll costs in worker training <i>or</i> for manufacturers, the mean wage for production workers must exceed the state mean wage for production workers in the industry.⁷⁶</p>
South Carolina	<p>Enterprise Program Job Development Credit</p> <p>Jobs Tax Credit (corporate income tax credit)</p> <p>Employer Tax Credit for Hiring Family Independence Recipients (income tax credit)</p> <p>Corporate Income Tax Credit for Corporate Headquarters (additional credit)</p>	<p>Companies may withhold a percentage of taxes based on wages of jobs created and the tier in which jobs are located: up to a maximum of 2% for \$7.30-9.72, 3% for \$9.73-12.15, 4% for \$12.16-18.23, and 5% for \geq \$18.24. Jobs must be full-time and provide health benefits.⁷⁷</p> <p>For service-related facilities only: businesses creating 125-249 jobs must pay \geq 150% of the state per capita wage; companies creating 75-124 jobs must pay \geq 200% of the state per capita wage; companies creating 30-74 jobs must pay \geq 250% of the state per capita wage.⁷⁸</p> <p>Companies must make health insurance available. Waiting periods and employer contributions must match those for existing employees.⁷⁹</p> <p>Companies can qualify for an additional credit if they create at least 75 full-time jobs with an average wage of more than 1.5 times the per capita income of the state. The average cash compensation level of all the company's employees in the state must be $>$ twice the state per capita income.⁸⁰</p>
South Dakota	Workforce Development Program	Companies must pay \geq \$8.50. ⁸¹
Tennessee	Tennessee Jobs Skills Program	Starting wage must be \geq the prevailing starting wage for that occupation in the local labor market. ⁸²
Texas	<p>Skills Development Fund</p> <p>Texas Economic Development Act (Property Tax Credits and Limitation on Appraised Value)</p>	<p>Companies must pay \geq the prevailing wage for that occupation in the local labor market.⁸³</p> <p>At least 80% of new jobs must pay \geq 110% of the county average weekly wage for manufacturing jobs and provide group health insurance for which the employer pays \geq 80%.⁸⁴</p>

	<p>Job Creation and Capital Investment Franchise Tax Credits</p> <p>Local Economic Development Sales Tax (Section 4A and 4B)</p>	<p>Companies must pay \geq 110% of the county average weekly wage. Jobs must be full-time. Companies must offer health benefits and pay \geq 80% of the premium.⁸⁵</p> <p>Companies must pay \geq the prevailing wage for that occupation in the local labor market.⁸⁶</p>
Utah	<p>Industrial Assistance Fund (IAF)</p> <p>Enterprise Zone Job Creation Tax Credits</p> <p>Custom Fit Training</p>	<p>Companies relocating or expanding in urban areas must create 50 jobs that pay \geq 125% of the county median salary. Companies relocating or expanding in rural counties must pay above 100% of the county median salary. Jobs must be full-time and offer benefits, including health care.⁸⁷</p> <p>In addition to the \$750 credit for each new job per tax year, companies receive a \$500 credit for new positions that pay at least 125% of the county average monthly wage for their respective industries. Companies can also qualify for a \$200 credit for each new employee receiving employer-sponsored health insurance for which the employer pays at least 50%.⁸⁸</p> <p>Companies in Salt Lake County must pay wages + benefits of at least \$10.10 (benefits are not required). Companies must pay compensation of at least \$8.50 in other metropolitan areas, and \$7.00 in rural areas. Restaurant and retailers must pay \$1.50 more than the above amounts.⁸⁹</p>
Vermont	Vermont Training Program	Companies must pay at least twice the Vermont minimum wage (the minimum is now \$6.25, increasing to \$6.75 January 1, 2004). 25% of new hires and 15% of current employees can be exempted from the wage standard if they are paid a minimum of \$9.37 and \$10.62, respectively, and the employer offers three of the following: health care benefits with 50% of the premium paid by the employer; dental assistance; paid vacation and holidays; child care; and retirement benefits. ⁹⁰
Virginia	<p>New Jobs Program, Small Business New Jobs Program, and Retraining Program</p> <p>Governor's Opportunity Fund</p>	<p>Companies must pay at least \$8.00. Jobs must be full-time and provide health care.⁹¹</p> <p>Companies must pay at least \$8.00, with goal of \geq prevailing wages. Jobs must be full-time and provide benefits including health care, sick and annual leave, and retirement.⁹²</p>
Washington	B&O Tax Credit for Job Creation	Companies paying wages + benefits worth at least \$40,000 per year receive a \$4,000 credit; for other jobs, the company receives \$2,000. ⁹³
West Virginia	Tax Increment Financing (TIF)	Construction projects funded by property tax TIF must pay prevailing wages. ⁹⁴

Wisconsin	Community Development Zone, Enterprise Development Zone, and Agricultural Zone Technology Zone	Companies must pay $\geq 150\%$ of the minimum wage, with larger tax credits provided for higher wages. Companies must provide healthcare benefits, and jobs must be full-time (non-seasonal and 2,080 hours per year). ⁹⁵ Companies must pay $\geq 200\%$ of the minimum wage. Companies must provide health care, and jobs must be full-time (non-seasonal and 2,080 hours per year). ⁹⁶
Wyoming	Workforce Development Training Fund	Companies must pay 75% of the county average weekly wage or 75% of the industry average weekly wage. ⁹⁷
Cities and counties		
Ann Arbor, Mich.	Financial assistance administered by city, including federal and state programs, exceeding \$10,000 in a 12-month period	Companies must pay \$9.09 with health benefits or \$10.60 without. ⁹⁸
Ashland, Ore.	Direct financial assistance from the city more than \$15,000 in any 12-month period to companies with ≥ 10 employees	Companies must pay a combination of wages and benefits worth \$11.26, except to temporary or seasonal employees. Health care, retirement, 401K and IRS eligible cafeteria plans (including childcare) are the only benefits that may count towards the wage. Employees must receive 8 hours of sick leave per month and paid vacation. ⁹⁹
Auburn, Me.	Tax Increment Financing	Companies must pay \geq the average wage by industry. ¹⁰⁰
Berkeley, Calif.	City assistance > \$100,000 in loans, cash, or non-cash assistance to companies with ≥ 6 employees	Companies must pay \$10.76 with health benefits or \$12.55 without, and employees must receive 10 paid and 12 unpaid days off per year. Companies must continue to meet these standards for five years after receiving city assistance. ¹⁰¹
Bozeman, Mont.	City financial support for CDBG, revolving loans, and tax abatements	Companies must pay \$8.50 with health benefits or \$9.50 without. Other wage standards apply for non-permanent employees. ¹⁰²
Burlington, Vt.	City grants > \$15,000 per year, including contractors and subcontractors of the grantee City business loans	Companies must pay \geq \$11.67 with health benefits or \$13.49 without. Employees are entitled to 12 compensated days off for sick leave, vacation, or personal leave, and companies must provide information to employees making < \$12 about the EITC. ¹⁰³ Companies must pay $\geq 135\%$ of the state minimum wage. The minimum wage will increase to \$6.75 on January 1, 2004; 135% = \$9.11. ¹⁰⁴
Cambridge, Mass.	Financial assistance (grants, loans, tax incentives, bond financing, subsidies,	Companies must pay \geq \$11.44. ¹⁰⁵

	etc.) > \$10,000	
Cleveland, Ohio	City assistance except for the redevelopment or development of housing	Companies must pay \geq \$9.20. ¹⁰⁶
Columbus, Ohio	Enterprise Zone, Community Reinvestment, and Jobs Tax Credit	Companies must pay \geq 150% of the federal minimum wage. Jobs must be full-time. ¹⁰⁷
Dane County, Wis.	Economic assistance > \$5,000	Companies must pay hourly wages \geq 100% of the federal poverty level for a family of four for a full-time worker (2080 hours a year), currently \$8.70. ¹⁰⁸
Davenport, Iowa	Tax Increment Financing	Companies must pay \geq \$10 and provide health benefits. ¹⁰⁹
Des Moines, Iowa	TIF/Urban Renewal	Companies must pay \geq \$9.50 and provide health benefits. ¹¹⁰
Detroit, Mich.	Any financial assistance from the city greater than \$50,000, including any federal program administered by the city used to assist job development or economic development	Companies must pay \geq \$9.25 with health benefits (100% of the federal poverty level, 40 hrs/week, 50 wks/year), or \$11.50 (125% of federal poverty level) without benefits. ¹¹¹
Duluth, Minn.	All city financial aid recipients	Companies must pay \geq \$7.24 with health benefits or \$8.07 without. ¹¹²
Eastpointe, Mich.	Financial assistance administered by the city (including state and federal grant programs) that exceeds \$5,000 in any 12 month period	Companies must pay \$9.20 (100% of federal poverty level for a family of 4) with health benefits or \$11.50 (125% of the federal poverty level) without healthcare. ¹¹³
Fairfax, Calif.	City subsidies > \$15,000 for businesses with at least 10 employees	Companies must pay \geq \$13.00 with health benefits or \$14.75 without. ¹¹⁴
Flagler County, Fla.	Economic Development Grant Incentive Program (EDIP); covers all county aid recipients	Companies must create full-time jobs that pay \geq \$11.88 (100% of average annual county wage), plus provide health care and retirement. ¹¹⁵
Fort Worth, Tex.	Tax abatements, IDB Private Activity Bonds, sales of city property to developers, and state designated enterprise projects	Companies must provide benefits. Details of benefits and wages are negotiated on a case-by-case basis. Daycare and transportation are important factors. ¹¹⁶

Hartford, Conn.	City loans, tax abatements, TIF, bonds, state or federal money funneled through the city, and funds from the city's general fund, for amounts in excess of \$100,000. Affordable housing projects exempted if total project cost less than \$5 million	Companies must pay \$9.54 with family health benefits (110% of the federal poverty level for a family of four) or \$11.55 without benefits. ¹¹⁷
Houston, Tex.	Tax abatements	Job must be at least 30 hours per week and provide 100% employer-paid health benefits. ¹¹⁸
Indian River County, Fla.	Local Jobs Grant Program	Companies must create at least 10 jobs that pay \geq the county average wage. Additional credits of 10%, 20%, and 25% are available to companies that pay 125%, 150%, and 175% of the county average wage. ¹¹⁹
Lewiston, Me.	Tax Increment Financing	Companies must pay \$10.00 and provide benefits (health care, retirement, vacation, sick leave). ¹²⁰
Los Angeles, Calif.	<p>City financial assistance for economic development or job growth valued at \$1,000,000 in total or \$100,000 per year on an ongoing basis. Forms of assistance include (but are not limited to) bond financing, planning assistance, tax credits, loan forgiveness, and tax increment financing funded exclusively by the city. Loans and assistance provided by the Community Development Bank are excluded</p> <p>Business Tax Economic Incentive Area (Federal Empowerment Zone)</p>	<p>Companies must pay \$8.53 with health benefits or \$9.78 without. Companies must provide 12 paid vacation days and 10 unpaid days of leave per year. Companies must inform employees making less than \$12 of their possible eligibility the Earned Income Tax Credit. Law can only be superseded by a collective bargaining agreement.¹²¹</p> <p>Companies must meet the wage requirement of the city's living wage ordinance described above and show proof of a significant investment in its workforce, such as job training, childcare, retirement or investment programs, health insurance, or life insurance. Newly established businesses must hire at least 50% of their workforce from within the businesses tax economic incentive area or the buffer zone.¹²²</p>
Madison, Wis.	Tax Incremental Financing	Companies must pay wages + fringe benefits equal to prevailing wage rates for construction. Fringe benefits can include the value of health insurance, sick leave, and paid vacation. ¹²³

Minneapolis, Minn.	Companies receiving city assistance > \$25,000 per year	For every \$25,000 of assistance a company receives, it must create one living wage job that pays \geq 110% of the federal poverty level for a family of 4 (currently \$9.73). If health benefits are provided and the employer pays 100% of the cost, the company may pay 100% of the federal poverty level (\$8.84). ¹²⁴
Missoula, Mont.	Missoula Quality Job and Labor Protection Ordinance, covering property tax incentives, CDBG, industrial revenue bonds, TIF, and program income funds	Companies must pay \$8.35 and offer health benefits. ¹²⁵
New Britain, Conn.	Any economic development assistance from the city > \$25,000	Companies must pay \geq 118% of the federal poverty level for a family of 4, currently \$10.44. Companies must follow guidelines for local hiring and inform employees about the EITC. ¹²⁶
Oakland, Calif.	City financial assistance equal to or greater than \$100,000 in any 12-month period	Companies must pay \geq \$9.58 with health benefits or \$11.02 without. Employees must receive 12 compensated and 10 uncompensated days off. Companies must inform all employees paid less than \$12 an hour of their possible right to claim the Earned Income Tax Credit, and must provide such information in writing within 30 days of hiring in all languages spoken by a significant number of employees. Requirements may be waived if agreed to by labor and management through explicit, clear and unambiguous language in a bona fide collective bargaining agreement. ¹²⁷
Pittsfield Charter Township, Mich.	All financial assistance granted by the Township in excess of \$10,000 in a 12 month period	Companies must pay \$9.08 with health benefits or \$10.64 without, based on the federal poverty guidelines for a family of 4. ¹²⁸
Richmond, Calif.	City financial aid > \$100,000 per year	Companies must pay \$11.42 with health benefits or \$12.92 without. Employees are entitled to 12 compensated and 10 uncompensated days off per year. ¹²⁹
Rochester, N.Y.	Any grant or loan of at least \$50,000 granted by the city, excluding welfare-to-work, job training, and youth employment programs	Companies must pay \$8.88 with health benefits or \$9.92 without. ¹³⁰
St. Louis, Mo.	All city financial aid with a total value \geq \$20 million and whose primary purpose is economic development or job growth	Companies must pay 130% of the federal poverty level for a family of 3 (currently \$9.54) if health benefits are provided. If benefits are not provided, they must pay the above wage plus the prevailing fringe benefits rate defined under the city's prevailing wage law, for a total wage of \$10.65. ¹³¹

St. Paul, Minn.	All community & economic development incentives \geq \$100,000	Companies must pay 100% of the federal poverty level for a family of 4 (\$9.20) if health benefits are provided or 110% of federal poverty level (\$10.12) without benefits. ¹³²
San Antonio, Tex.	Tax abatements	Companies must pay \$8.75 (based on the federal poverty guidelines for a family of 4) and provide benefits. ¹³³
San Diego, Calif.	Permit Assistance & Advocacy Program, tax rebates/fee reductions	Companies must pay \$11.95 with health benefits or \$14.29 without. ¹³⁴
San Jose, Calif.	Companies receiving \geq \$100,000 in direct financial grants from the city	Companies must pay \$10.31 if benefits are provided, and \$11.56 if they are not. ¹³⁵
Santa Fe, N.M.	Any financial assistance granted by the city over \$25,000; also applies to <i>any</i> business employing over 25 people	Beginning January 1, 2004, companies must pay a minimum wage of \$8.50. The minimum increases to \$9.50 in 2006 and \$10.50 in 2008, thereafter adjusted annually to the CPI. The value of healthcare and childcare benefits can be included in the calculation of the wage. ¹³⁶
Southfield, Mich.	Tax abatements	Companies must pay \$9.20 if benefits are provided (100% of the federal poverty level for a family of four) or \$11.50 if they are not (125% of the federal poverty level). ¹³⁷
Suffolk County, N.Y.	Tax, loan, grant, and other subsidy assistance > \$50,000	Companies must pay \$9.00 with health benefits or \$10.25 without. Employees must receive 12 vacation days per year. ¹³⁸
Toledo, Ohio	All financial assistance recipients, except CDBG, not governed by federal or state regulations	Companies must pay \$9.73 with health benefits (110% federal poverty line for a family of four) or \$11.52 without (130% of the federal poverty line). ¹³⁹
Warren, Mich.	Tax abatements	Companies must pay 100% of the federal poverty level for a family of four if health benefits are provided (\$9.20), or 125% (\$11.50) if they are not. ¹⁴⁰
West Hollywood, Calif.	Grants administered by the city, including state and federal programs	Companies must pay prevailing industry wages and provide health benefits or \$1.25 an hour towards benefits. Employees must receive 10 days paid vacation and 10 days unpaid sick leave. ¹⁴¹
Westchester County, N.Y.	Subsidies > \$100,000 from the Office of Economic Development to companies with > 15 employees	Beginning January 1, 2004, companies must pay \$10.00 with health benefits or \$11.50 without. The requirements will increase to \$10.75 and \$12.25 in 2005, and to \$11.50 and \$13.00 in 2006. ¹⁴²
Winston-Salem, N.C.	Target Area Business Assistance Program	Companies must pay at least \$8.00. ¹⁴³
	General Economic Development Assistance Program	Companies must pay at least \$9.00. ¹⁴⁴

Ypsilanti (city), Mich.	Grant money, financial assistance, or tax abatement for amounts of \$20,000 or more in any 12-month period.	Companies must pay \$8.50 with health benefits or \$10.00 without. ¹⁴⁵
Ypsilanti Township, Mich.	All financial assistance	Companies must pay \$8.50 with health benefits or \$10.00 without. ¹⁴⁶

Source: *The Policy Shift to Good Jobs: Cities, States, and Counties Attaching Job Quality Standards to Development Subsidies* (Good Jobs First, 2003)

¹ Article 7, Chapter 18, Title 40, Code of Alabama 1975, Sections 40-18-190(1) and 40-18-193(a). GJF Survey, Kelly Graham, Capital Credit Program Administrator, Office of the Commissioner of Revenue.

² A.R.S. § 41-1525 (2003). Patty Duff, Enterprise Zone Administrator, Arizona Department of Commerce.

³ A.R.S §§ 41-1541 to 1544 and A.A.C. R20-1-101 through R20-1-111. GJF Survey, Paula Burnham, Director of Apprenticeship and Job Training, Arizona Department of Commerce.

⁴ Act 182 (Consolidated Incentive Act of 2003). GJF Survey, Michael Almond, Department of Economic Development.

⁵ Chapter 938 of CA Statutes of 2001. GJF Survey, Jeff Emanuels, Manager, Conduit Financing, California Infrastructure and Economic Development Bank.

⁶ See www.etp.ca.gov/. GJF Survey, Barry Worthington, Marketing Analyst, California Employment Training Panel.

⁷ GJF Survey, Sue Piatt, Research Manager, Colorado Office of Economic Development and International Trade.

⁸ C.R.S. § 39-30-105. GJF Survey, Evan Metcalf, State Enterprise Zone Coordinator, Colorado Office of Economic Development and International Trade.

⁹ GJF Survey, Judy McKinney-Cherry, Director, Delaware Economic Development Office, and Lee Ann Walling, Deputy Director and Special Advisor to Governor Minner. For self-sufficiency methodology and Delaware report, see: <http://www.sixstrategies.org/sixstrategies/selfsufficiencystandard.cfm>.

¹⁰ <http://www.delawareworkforce.com/programs.htm> accessed 7/03. GJF Survey, Helen Groft, Director, Workforce Development.

¹¹ Delaware Code Title 5, § 1105. GJF Survey, Kevin Muller, Bank Examiner IV/ Bank Franchise Tax Specialist, Office of the State Bank Commissioner.

¹² Fla. Stat. § 288.106 (2002). GJF Survey, Marge Henry, Incentives Support Administrator, Enterprise Florida.

¹³ Fla. Stat. § 288.107 (2002). GJF Survey, Marge Henry.

¹⁴ Fla. Stat. § 288.1045 (2002). GJF Survey, Marge Henry

¹⁵ GJF Survey, Judy Culbreath, Program Director, Quick Response Training Program, Enterprise Florida.

¹⁶ O.C.G.A. 48-7-40. GJF Survey, Mary Douglas, Senior Project Manager, Georgia Department of Industry, Trade, and Tourism, Economic Development Division.

¹⁷ O.C.G.A. § 48-7-40.17. GJF Survey, Mary Douglas.

¹⁸ GJF Survey, Randy Shroll, Marketing Manager, Idaho Department of Commerce.

¹⁹ IC 6-3.1-13. GJF Survey, Jeff Harris, Media Relations Director, Indiana Department of Commerce.

²⁰ IC 6-3.1-26. GJF Survey, Terri VanZant, Director of Development Finance, Development Finance Office, Indiana Department of Commerce.

²¹ Iowa Administrative Code 261-53.6(15). GJF Survey, Kenneth H. Boyd, Business Finance Manager, Iowa Department of Economic Development.

²² *Ibid.*

²³ Iowa Administrative Code 261-23.7(15). GJF Survey, Michael Fastenau, Business Assistance Manager, Iowa Department of Economic Development.

²⁴ Iowa Code 15E.193; Iowa Administrative Code 261-59.2(15E); 261.59.6(15E). GJF Survey, Amy Johnson, Finance Specialist, Iowa Department of Economic Development.

²⁵ Iowa Code 15.329; Iowa Administrative Code 261-58.2(15); 261-58.7(1). GJF Survey, Amy Johnson.

²⁶ Iowa Code 2003, Title VII, Chapter 260E. GJF Survey, Leanna Gerald, Workforce Program Manager, Iowa Department of Economic Development.

²⁷ Iowa Code 2003, Title VII, Chapter 260G. GJF Survey, Leanna Gerald.

²⁸ KSA 74-50,131. GJF Survey, David Bybee, High Performance Incentive Program Manager, Kansas Department of Housing and Commerce.

²⁹ See http://kdoch.state.ks.us/ProgramApp/program_grant.jsp. GJF Survey, David Cleveland, Manager of Business Finance and Workforce Development, Kansas Department of Commerce.

³⁰ KRS § 154.24-090. GJF Survey, Donna Duncan, Commissioner, Kentucky Cabinet for Economic Development.

³¹ RS 51:2451-2462. Louisiana Administrative Code Title 13, Part 1, Ch. 11. GJF Survey, Paul Adams and Ed Baker, Economic Development Specialist III, Resource Services/Business Incentives, Business Incentives Division, Louisiana Department of Economic Development.

³² 36 M.R.S. § 6757 (2003). GJF Survey, Alan Brigham, Director of Policy and Administration, Maine Department of Community and Economic Development.

³³ 26 M.R.S. § 2031 (2003). GJF Survey, Linda Kennedy, Governor's Training Initiative Team Leader, Maine Department of Labor.

³⁴ GJF Survey, Jim McGowan, State Director, Center for Career Development, Maine Community College System.

³⁵ Maryland Code § 5-1101. GJF Survey, Stacy Kubofcik, Business Research Executive, Maryland Department of Business and Economic Development.

³⁶ Maryland Code § 5-1501. GJF Survey, Stacy Kubofcik.

³⁷ Maryland Code § 10-702. GJF Survey, Stacy Kubofcik.

³⁸ Maryland Code § 9-230. GJF Survey, Stacy Kubofcik.

³⁹ Maryland Code § 10-710.

⁴⁰ Act 24 of 1995 (Michigan Economic Growth Authority Act, or MEGA), MCL § 207.808; High-tech component: Public Act 144 of 2000 (HB 5443). GJF Survey, Mark Morante, Vice President of Development Finance and Business Support, Michigan Economic Development Corporation.

⁴¹ Minnesota Statutes 2002, Chapter 116J.8731. GJF Survey, Paul Moe, Director, Minnesota Investment Fund, Department of Employment and Economic Development.

⁴² Minnesota Laws 2003, 1st Special Session, Ch. 21, Article 1. GJF Survey, Meredith Udoibok, Director of Brownfields and Community Assistance, Minnesota Department of Employment and Economic Development.

⁴³ Advantage Mississippi Initiative, Senate Bill 2002, 2nd Extraordinary Session 2000, Sections 24-33. GJF Survey Jay McCarthy, Manager of Industrial Finance, Mississippi Development Authority, and Randy Ladner, Mississippi Tax Commission.

⁴⁴ Advantage Mississippi Initiative, Senate Bill 2002, 2nd Extraordinary Session 2000, Sections 40. GJF Survey Jay McCarthy.

⁴⁵ Advantage Mississippi Initiative, Senate Bill 2002, 2nd Extraordinary Session 2000, Sections 42-45. GJF Survey Jay McCarthy.

⁴⁶ GJF Survey, Terry Maglich, Manager of Incentives Section, Missouri Department of Economic Development.

⁴⁷ GJF Survey, Gary Morehouse, Bureau Chief, Regional Development Bureau, Montana Department of Commerce.

⁴⁸ *Ibid.*

⁴⁹ Laws 2001, LB 620. GJF Surveys, Stephen Moore, Research Analyst, and Stu Miller, Deputy Director, Nebraska Department of Economic Development.

⁵⁰ Laws 2000, LB 936. GJF Surveys, Stephen Moore and Stu Miller.

⁵¹ Laws 2003, LB 608. GJF Survey, Mary Hugo, Economic Incentive Coordinator, Nebraska Department of Revenue.

⁵² NRS 374.357 (Sales and Use); NRS 364A.170 (Business); NRS 361.0687 (Personal); NRS 361.0685 (Recycling); NRS 361.0687, NRS 374.357 (Renewable and Energy Storage). GJF Surveys, Susan Combs, Program Officer, Nevada Economic Development Commission, and Tim Rubald, Senior Associate, Industrial Development, Nevada Commission on Economic Development.

⁵³ NRS 372.397. GJF Surveys, Susan Combs and Tim Rubald.

⁵⁴ NRS 231.068. GJF Surveys, Susan Combs and Tim Rubald.

⁵⁵ New Jersey Statutes 34:1B-124 through 131. GJF Survey, Gary Marks, Section Supervisor, Business Services, New Jersey Commerce and Economic Growth Commission.

⁵⁶ SB 419, passed 2003. GJF Survey, Therese Varela, Program Manager, New Mexico Economic Development Division.

⁵⁷ SB 419, passed 2003; GJF Survey, Rick Homans, Secretary of Economic Development.

⁵⁸ Article 18-B of the General Municipal Law; state minimum wage from § 652 of the Labor Law. GJF Surveys, George LaPointe, Empire State Development, and Randy Coburn, Director, Empire Zones Program, Empire State Development. Also see "Publication 26 - A Guide to Business Tax and Personal Income Tax Credits within Empire Zones" at http://www.tax.state.ny.us/sbc/empire_zone.htm.

⁵⁹ NCGS § 105-129.4. GJF survey, Sereion S. Humphrey, Program Assistant, North Carolina Department of Commerce Finance Center.

⁶⁰ NCGS § 159D-7. GJF Survey, Jane R. Goswick, Finance Officer, North Carolina Department of Commerce.

⁶¹ Ohio Revised Code § 122.17 and 718.15; Ohio Administrative Code § 122.7-1. GJF Survey, Carrie Richards Manno, Interim Manager, Office of Tax Incentives, Ohio Department of Development.

⁶² Ohio Revised Code § 4115.034. GJF Survey, Jill Guzdanski, Bond Specialist, Ohio Department of Development.

⁶³ 68 O.S. § 3601 et seq.; amended with HB 1605, passed in June, 2003. GJF Survey, Brenda Vincent, Director of Tax and Financial Policy Analysis, Office of Business Recruitment, Oklahoma Department of Commerce.

⁶⁴ 68 O.S. § 3901 et seq.; amended w/ HB 1605, passed in June, 2003. GJF Survey, Brenda Vincent.

⁶⁵ 68 O.S. § 2902; amended w/ SB 300, passed in June, 2003. GJF Survey, Brenda Vincent.

⁶⁶ 68 O.S. § 54006. GJF Survey, Brenda Vincent.

⁶⁷ GJF Survey, Vikki Dearing, State Coordinator, Business and Industry Development, Oklahoma Department of Career and Technology Education. See <http://www.okcareertech.org/main/bustip.htm>.

⁶⁸ ORS § 285B.710 (1997). See <http://www.econ.state.or.us/enterthezones/index.htm>. GJF Survey, Arthur L. Fish, Coordinator, Oregon Economic and Community Development Department.

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- ⁶⁹ Oregon Laws 2003, Chapter 374. See <http://www.econ.state.or.us/businessfinance/smcity.htm>. GJF Survey, Arthur L. Fish.
- ⁷⁰ GJF Survey, Dennis Murphy, Workforce and Economic Development Network Statewide Director, and Guaranteed Free Training Program Guidelines: http://www.wednetpa.com/docs/GFT_PR_Guidelines.pdf
- ⁷¹ 72 P.S. § 8801-B (2003). GJF Survey, Ted Knorr, Director, Job Creation Tax Credit, Pennsylvania Department of Community and Economic Development
- ⁷² GJF Survey, Marguerite Harris, Administrator of PIDA, Pennsylvania Industrial Development Authority.
- ⁷³ § 400.702. GJF Survey, Melissa Williams, Economic Development Analyst, Pennsylvania Department of Community and Economic Development, Center for Business Financing.
- ⁷⁴ Rhode Island General Laws 42-64.6-3; Rhode Island General Laws 42-64.5-2.
- ⁷⁵ GJF Survey, Paul C. Harden, Manager, Workforce Development, Rhode Island Economic Development Corporation.
- ⁷⁶ Rhode Island General Laws 44-31-1.
- ⁷⁷ S.C. Code Ann. § 12-10-80. South Carolina Department of Commerce "Business Incentives": <http://www.teamsc.com/teamscpdfs/BusinessIncentives.PDF>. GJF Survey, George Harben, Director of Research, South Carolina Department of Commerce.
- ⁷⁸ S.C. Code Ann. § 12-6-3360 (2002). GJF Survey, Daniel Young, Director of Research, South Carolina Department of Commerce.
- ⁷⁹ S.C. Code Ann. § 12-6-3470. GJF Survey, Daniel Young.
- ⁸⁰ S.C. Code Ann. § 12-6-3410 (2002).
- ⁸¹ GJF Survey, Ann Gesick Johnson, Training Coordinator, South Dakota Department of Tourism/Governor's Office of Economic Development.
- ⁸² T.C.A. § 50-7-451. GJF Survey, Bob Parsons, Assistant Commissioner Business Development, Tennessee Department of Economic and Community Development.

⁸³ Texas Labor Code, Chapter 303; Texas Administrative Code Title 40, Part XX, Chapter 803. GJF Survey, Travis Weaver, Manager of Employers' Customized Training, Texas Workforce Commission.

⁸⁴ Texas Tax Code Title 3, Chapter 313. GJF Survey, Tim Wooten, Executive Assistant, Texas State Comptroller's Office.

⁸⁵ Texas Tax Code, Title 2, Subtitle F, Chapter 171, Subchapter P (§ 171.751); Texas Tax Code, Title 2, Subtitle 171, Subchapter Q (§ 171.801). GJF Survey, Theresa Bostick, Tax Policy Analyst, Franchise Tax Policy Section, Texas State Comptroller's Office.

⁸⁶ Vernon's Texas Civil Statutes, Title 83, Chapter 10, Article 5190.6 (Development Corporation Act of 1979, amended). Handbook on Economic Development Laws for Texas Cities, online at http://www.oag.state.tx.us/AG_Publications/pdfs/2002ed_combined.pdf. GJF Survey, Bob Bearden, Senior Analyst, Texas State Comptroller's Office.

⁸⁷ GJF Survey, Jonnie Wilkinson, Associate Director of Business Development, and Tamee Roberts, Program Specialist, Utah Division of Business and Economic Development.

⁸⁸ Utah Code 9-2-401 through 415. GJF Survey, Jonnie Wilkinson.

⁸⁹ See <http://www.ucats.org/aboutcustomfit.html>. GJF Survey, Nancy Grissetti, Utah State Custom Fit Training Coordinator.

⁹⁰ 10 V.S.A. Chapter 22, Section 531. GJF Survey, Phil Fagan, Program Director, Vermont Department of Economic Development.

⁹¹ "A Virginia Guide: Business Incentives" online at <http://www.dba.state.va.us/virginia/center/>. GJF Survey, Preston Wilhelm, Workforce Services Division Director, Department of Business Assistance.

⁹² GJF Survey, John Sternlicht, General Counsel and Legislative Director, Virginia Economic Development Partnership.

⁹³ RCW 82.62.030. GJF Survey, Jim Keogh, Business Finance Unit Manager, Washington Department of Community, Trade, and Economic Development.

⁹⁴ W. Va. Code § 7-11B-14 (2003). Also see <http://www.state.wv.us/taxrev/uploads/tifhandbook.pdf>. GJF Survey, Alex McLaughlin, Director, Business and Industrial Development Division.

⁹⁵ Wisconsin Statutes 560.70 and 560.785. GJF Survey, Amy Cumblad, Community Development Zone Manager, Wisconsin Department of Commerce.

⁹⁶ GJF Survey, Amy Cumblad.

⁹⁷ W.S. 9-2-2604. GJF Survey, Jan Wilson, Program Manager, Department of Workforce Services.

⁹⁸ Ann Arbor Ord. No. 9-01. GJF Survey, Helen Fox, Chair of Human Rights Committee, Ann Arbor Human Rights Committee.

⁹⁹ Ashland Ordinance #3.12. GJF Survey, Tina Grey, City of Ashland Personnel Department.

¹⁰⁰ City of Auburn and Lewiston, Maine, TIF Policy. GJF Survey, Roland Miller, Community & Economic Development Director.

¹⁰¹ City of Berkeley Municipal Code Chapter 13.27. GJF Survey, Michael Woo, Deputy City Attorney, City Attorney's Office.

¹⁰² GFJ Survey, Robin Sullivan, Clerk of Commission, City of Bozeman.

¹⁰³ Code of Ordinances of the City of Burlington, Ch. 21, Sec. 21-80 through 21-85. GJF Survey, Bruce Seifer, Assistant Director for Economic Development, Burlington Community and Economic Development Office.

¹⁰⁴ *Ibid.*

¹⁰⁵ GJF Survey, Mike Gardner, Director of Personnel, City of Cambridge.

¹⁰⁶ Chapter 189, Cleveland City Code. GJF Survey, Tanya Jones, Living Wage Compliance Officer.

¹⁰⁷ GJF Survey, Barb Brugman, Development Project Coordinator, City of Columbus Department of Development.

¹⁰⁸ Ordinance 25.015. GJF Survey, Wesley Sparkman, Purchasing Agent, Dane County.

¹⁰⁹ Davenport Resolution No. 2001-443. GJF Survey, Len Adams, CED Manager, Community and Economic Development.

¹¹⁰ Resolution # 96-2424. GJF Survey, Andrea Hauer, Economic Development Coordinator, Office of Economic Development.

¹¹¹ Ordinance No. 45-98. GJF Survey, Angela Thompson, Planning & Development.

¹¹² Article XXVI, Section 2-135 thru 2-141. GJF Survey, Heidi Timm-Boujold, Living Wage Department, City of Duluth.

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- ¹¹³ GJF Survey, Steve Horstmann, Director, Eastpointe Economic Development Department.
- ¹¹⁴ Fairfax Town Code, Health and Safety, Title 8, Chap. 8.50. GJF Survey, Frank Egger, Vice-Mayor of Fairfax.
- ¹¹⁵ Ord. No. 2002-26. GJF Survey, Brenda Ludecker, Contract Compliance, Flagler County Board of County Commissioners.
- ¹¹⁶ GJF Survey, Tom Higgins, Director, Economic Development, City of Fort Worth.
- ¹¹⁷ Hartford Ord. No. 17-99. GJF Survey, Lillian Ruiz, Director, Hartford Office of Human Relations.
- ¹¹⁸ Ord. No. 99-203. GJF Survey, Rene Martinez, Staff Analyst, City of Houston Revitalization & Economic Development Department.
- ¹¹⁹ GJF Survey, Penny Chandler, Executive Director Indian River County Chamber of Commerce.
- ¹²⁰ City of Auburn and Lewiston, Maine Tax Increment Financing Policy, February 18, 1999. GJF Survey, Gary Mitchell, Assistant City Administrator.
- ¹²¹ Los Angeles City Ordinance No. 171547, passed March 18, 1997, re-passed April 1, 1997 over mayoral veto. Los Angeles Administrative Code Section 10.37.
- ¹²² Los Angeles Municipal Code chap. 2, art. 1, sec. 12.26.
- ¹²³ MGO 4.23/ MGO 23.01. GJF Survey, Norman Davis, Contract Compliance Officer, City of Madison Affirmative Action Department.
- ¹²⁴ Resolution # 97R-053. GJF Survey, Kent Robbins, Living Wage & Job Compliance Officer, Minneapolis Community Development Agency.
- ¹²⁵ Ord. No. 3169. GJF Survey, Mike Barton, Office of Planning & Grants.
- ¹²⁶ New Britain Code, Article 8, Sec. 16-130 to 16.134. GJF Survey, Tim O'Brien, Representative, Connecticut General Assembly (former New Britain City Council member).
- ¹²⁷ Ordinance No. 1250. GJF Survey, Vivian Inman, Contract Compliance Officer, City Manager's Office.
- ¹²⁸ Pittsfield Township Ordinance Number 247. GJF Survey, Jim Walters, Township Supervisor, Pittsfield Charter Township.
- ¹²⁹ Richmond Municipal Code Chapter 2.60. GJF Survey, Everett Jenkins, Assistant City Attorney, Richmond, California.

¹³⁰ Rochester Ord. No. 2001-36 EN.

¹³¹ St. Louis City Ordinance 65597. GJF Survey, Larry Thurston, Contract Compliance Officer.

¹³² Resolution # 96-1512. GJF Survey, Marcia Moermond, Living Wage Officer, City of St. Paul.

¹³³ Ord. 88091, Chapter 3-12. GJF Survey, Sherone Reyes, Economic Development Department.

¹³⁴ Council Policy 900-12 (CP 900-12), and the Community and Economic Development Strategy (C&EDS) (companion item to policy). GJF Survey, Toni Dillon, Business Development Officer, Department of Community and Economic Development.

¹³⁵ Resolution No. 68900. GJF Survey, Gail Dance, Contract Compliance Coordinator, City of San Jose Office of Equality Assurance.

¹³⁶ Santa Fe Ord. No. 2002-13 EN; GJF Survey, Steve Whitman, Planner, Santa Fe Department of Community and Economic Development.

¹³⁷ GJF Survey, Rae Townsel, City Purchasing Agent, City of Southfield.

¹³⁸ Laws of Suffolk County, Chapter 347. GJF Survey, Brenda Rosenberg, Living Wage Director, Suffolk County Department of Labor.

¹³⁹ Ord. No. 9-187. GJF Survey, Emily Wahrman, Contract Compliance Officer, City of Toledo.

¹⁴⁰ Ord. No. 80-550.

¹⁴¹ GJF Survey, Brian Cook, Assistant to the City Manager's Office, West Hollywood. The wage standard reported in the chart reflects city practice- the standard in the municipal code has not been updated recently and is not currently used.

¹⁴² Westchester County Administrative Code, Chapter 233, Article III. GJF Survey, Andy Spano, County Executive.

¹⁴³ GJF Survey, Derwick Paige, Assistant City Manager, Winston-Salem.

¹⁴⁴ *Ibid.*

¹⁴⁵ Ord. No. 892. GJF Survey, Shari Gregory, Human Resources Director, City of Ypsilanti.

¹⁴⁶ GJF Survey, Joann Brinker, Administrative Services Director, Human Resources, Ypsilanti Township.