

## Appendix 2: Summary of Program Scores and Annual Costs

State	Program	Money for Something score (0 to 100)	Annual cost (most recent year available)
Alabama	Alabama Industrial Development Training	50	\$3,457,995
	Enterprise Zone Credit	38	not available
	Film Production Rebates	10	\$10,000,000
	Income Tax Capital Credit	60	\$49,685,106
	Industrial Development Grant Program	10	\$1,700,000
Alaska	Alaska's Clear and Equitable Share/ Oil and Gas Production Tax Credits	10	\$550,000,000
	Commercial Fishing Revolving Loan Program	0	\$4,120,000
	Development Finance Program	0	\$364,000,000
	Film Industry Tax Credit	10	\$3,654,000
Arizona	Arizona Job Training Program	38	\$15,000,000
	Quality Jobs Tax Credit Program	90	\$30,000,000
	Research and Development Income Tax Credit	10	\$47,998,117
Arkansas	Arkansas Advantage Income Tax Credit	48	\$1,786,161
	Business and Industry Training Program	10	not available
	InvestArk Sales and Use Tax Credits	48	\$21,631,239
	Targeted Business Incentives	51	not available
	TaxBack Sales and Use Tax Refund	48	\$5,781,280
California	Employment Training Panel	58	\$36,400,000
	Enterprise Zone Program	15	\$670,000,000
	Film and TV Production Tax Credit	10	\$100,000,000
	Research and Development Tax Credit	10	\$1,265,000,000
Colorado	Colorado FIRST/Existing Industry Training Program	38	\$2,700,000
	Enterprise Zone Program	38	\$62,700,000
	Job Growth Incentive Tax Credit	66	\$4,041,960

State	Program	Money for Something score (0 to 100)	Annual cost (most recent year available)
Colorado	Strategic Fund	60	\$3,070,000
Connecticut	Enterprise Zone and Urban Jobs Tax Credits	38	\$4,200,000
	Film Tax Credits (Industry, Infrastructure, Digital Animation)	15	\$41,000,000
	Jobs Creation Tax Credit (aka New Jobs Creation Tax Credit)	35	\$10,000,000
	Manufacturing Assistance Act	25	\$20,272,000
	Urban and Industrial Site Reinvestment Tax Credit	35	\$40,400,000
Delaware	Bank Franchise Tax Credits	55	not available
	Blue Collar Jobs Tax Credits	35	\$3,250,000
	Blue Collar Training Grant Program	33	\$1,500,000
	Delaware Strategic Fund	60	\$30,400,000
District of Columbia	Discretionary Property Tax Breaks	0	\$15,255,151
	Discretionary Sales and Use Tax Exemptions and Abatements	0	not available
	New E-Economy Transformation Act of 2000 (NET 2000)	18	\$5,900,000
	Payments-In-Lieu-Of-Taxes (PILOTs)	0	\$11,351,564
	Tax Increment Financing (TIF)	0	\$24,328,106
Florida	Capital Investment Tax Credit	70	\$10,000,000
	Economic Development Transportation Fund	25	\$11,041,927
	Enterprise Zone Program	63	\$87,577,658
	Qualified Target Industry Tax Refund	66	\$13,637,769
	Quick Action Closing Fund	66	\$31,500,000
Georgia	Investment Tax Credit	10	\$3,000,000
	Job Tax Credit	70	\$9,000,000
	Mega Project Tax Credit	73	not available
	OneGeorgia EDGE (Economic Development, Growth and Expansion) Fund Program	25	\$29,188,513
	Quality Jobs Tax Credit	76	\$21,000,000

State	Program	Money for Something score (0 to 100)	Annual cost (most recent year available)
Hawaii	Capital Goods Excise Tax Credit	20	\$14,700,000
	Employment and Training Fund Statewide Training Grants	15	\$1,024,065
	Enterprise Zones	38	\$1,600,000
	Film & Digital Media Income Tax Credit (Act 88)	10	\$129,000,000
	High-Technology Tax Credits (Act 221/ACT 215)	10	\$121,200,000
Idaho	3% Investment Income Tax Credit	10	\$33,292,000
	New Jobs Income Tax Credit	60	\$1,500,000
	Production Equipment and Supplies Sales Tax Exemption	10	\$130,445,000
	Research and Development Activity Income Tax Credit	10	\$289,000
	Workforce Development Training Fund Program	38	\$3,300,000
Illinois	Economic Development for a Growing Economy (EDGE) Tax Credit	35	\$35,757,000
	Enterprise Zone Program	35	\$93,906,000
	Film Production Services Tax Credit	16	\$11,125,000
	IDOT Economic Development Program	25	\$7,349,858
	Large Business Development Assistance Program	35	\$600,000
Indiana	Economic Development for a Growing Economy (EDGE) Tax Credits	76	\$62,000,000
	Enterprise Zone Program	20	\$39,000,000
	Hoosier Business Investment Tax Credit (HBITC)	55	\$107,000,000
	Skills Enhancement Fund (SEF)	20	\$1,000,000
	Twenty-First Century Research and Technology Fund (21 Fund)	10	\$12,650,000
Iowa	Enterprise Zone (Business Only)	90	\$21,019,350
	High Quality Job Creation Program	106	\$20,759,334
	Industrial New Jobs Training Program (260E)	73	\$22,517,459
	Research Activities Credit (RAC)	10	\$45,226,114
Kansas	Business Machinery and Equipment Credit	10	\$36,892,337

State	Program	Money for Something score (0 to 100)	Annual cost (most recent year available)
Kansas	High Performance Incentive Program (HPIP)	48	\$54,928,738
	Investments in Major Projects and Comprehensive Training Program (IMPACT)	60	\$15,325,018
	Kansas Economic Opportunity Initiatives Fund	35	\$5,650,000
	Promoting Employment Across Kansas (PEAK) Program	103	\$4,800,000
Kentucky	Bluegrass State Skills Corporation	56	\$8,000,000
	Coal Used in the Manufacture of Electricity	10	\$89,300,000
	Kentucky Business Investment (KBI) Program	93	\$37,400,000
	Kentucky Enterprise Initiative Act	10	\$21,500,000
	Machinery for New and Expanded Industry and Certain Industrial Machinery	10	\$75,600,000
Louisiana	Enterprise Zones	38	\$109,564,764
	Industrial Tax Exemption Program	20	\$745,309,000
	Motion Picture Investor Tax Credit	13	\$164,215,821
	Purchases of Manufacturing Machinery and Equipment Exemption	10	\$18,019,401
	Quality Jobs Program	93	\$87,853,790
Maine	Business Equipment Tax Reimbursement Program	0	\$19,431,982
	Employment TIF	85	\$7,156,182
	Pine Tree Development Zones	75	\$692,143
	Research Expense Tax Credits and Super R&D Tax Credit	10	\$3,064,263
Maryland	Enterprise Zone - Real Property Tax Credits	15	\$38,060,000
	Job Creation Tax Credit	60	\$22,500,000
	Maryland Economic Development Assistance Authority Fund, MEDAAF 1 & 2, Significant Strategic Economic Development Opportunities & Local Economic Development Opportunities	95	\$7,237,000
	One Maryland Tax Credit	75	\$4,800,000
	Sunny Day Fund	95	\$4,000,000
Massachusetts	Economic Development Incentive Program	35	\$19,600,000

State	Program	Money for Something score (0 to 100)	Annual cost (most recent year available)
Massachusetts	Film Tax Credit	10	\$10,100,000
	Investment Tax Credit (Manufacturing)	10	\$44,500,000
	Life Sciences Investment Tax Credit	35	\$25,000,000
	Research Tax Credit	10	\$80,300,000
Michigan	Brownfield Redevelopment Credits (aka Brownfield Zone Credits)	10	\$76,800,000
	Film Tax Credits	13	\$75,000,000
	Michigan Economic Growth Authority (MEGA) Tax Credits	63	\$109,400,000
	Michigan's Advanced Battery Credits (MABC)	35	\$40,000,000
	Renaissance Zone Program	35	\$22,300,000
Minnesota	Business Development Public Infrastructure Grant Program	60	\$11,000,000
	Job Opportunity Building Zones (JOBZ)	50	\$34,358,000
	Job Skills Partnership Program	18	\$9,700,000
	Minnesota Investment Fund	53	\$6,400,000
	Research and Development Tax Credits	10	\$21,500,000
Mississippi	Advantage Jobs Incentive Program	80	\$11,000,000
	Jobs Tax Credit	35	\$5,000,000
	Major Economic Impact Act	70	not available
	Manufacturing Investment Tax Credit	10	\$10,000,000
	Rural Economic Development (RED) Credits	35	\$13,500,000
Missouri	Business Use Incentives for Large-scale Development (BUILD)	70	\$7,074,994
	Film Production Tax Credit	10	\$4,886,079
	New Jobs Training	73	\$4,175,591
	Quality Jobs Program	90	\$53,137,000
	Rebuilding Communities	23	\$1,548,622
Montana	Big Sky Economic Development Trust Fund	60	\$1,381,950
	Oil and Natural Gas Production Tax Exemptions	0	\$139,586,214

State	Program	Money for Something score (0 to 100)	Annual cost (most recent year available)
Montana	Primary Sector Workforce Training Grant	53	\$2,828,912
	Qualified Research Credit	10	\$102,037
Nebraska	Customized Job Training	103	\$25,000,000
	Employment and Investment Growth Act	25	\$75,083,363
	Manufacturing Machinery and Equipment Exemption	10	\$17,000,000
	Nebraska Advantage	53	\$53,910,691
Nevada	Modified Business Tax Abatement	93	not available
	Personal Property Tax Abatement	90	not available
	Sales and Use Tax Abatement	90	not available
	Train Employees Now	53	\$523,000
New Hampshire	Community Development Investment Program (Investment Tax Credit)	70	\$3,000,000
	Economic Revitalization Zone Tax Credits	50	\$37,000
	Job Training Fund	13	\$465,531
	Research and Development Credit	10	\$926,000
New Jersey	Business Employment Incentive Program (BEIP)	63	\$106,000,000
	Business Retention and Relocation Assistance Grant (BRRAG)	35	\$2,700,000
	Economic Redevelopment and Growth (ERG) Grant Program	38	\$328,700,000
	Research and Development Tax Credits	30	\$65,600,000
	Urban Enterprise Zone Program	28	\$132,600,000
New Mexico	Film Tax Credit	13	\$65,900,000
	High Wage Jobs Tax Credit	40	\$4,600,000
	Industrial Revenue Bonds	55	not available
	Manufacturer's Investment Tax Credit	25	\$7,000,000
	Tax Increment Development Districts	0	not available
New York	Brownfield Cleanup Program	10	\$354,000,000

State	Program	Money for Something score (0 to 100)	Annual cost (most recent year available)
New York	Empire State Film Production Credit	10	\$276,000,000
	Empire Zone Program	28	\$423,000,000
	Excelsior Jobs Program	25	\$30,000,000
	Industrial Development Agencies	25	\$496,000,000
North Carolina	Credit for qualifying expenses of a production company	10	\$7,153,242
	Job Development Investment Grants (JDIG)	90	\$15,000,000
	One North Carolina Fund	100	\$4,240,441
	Tax Credits for New and Expanding Businesses (Article 3J Credits)	90	\$14,260,364
	William S. Lee Quality Jobs and Business Expansion Act (Article 3A)	103	\$56,845,597
North Dakota	Development Fund – PACE loans and Regional Rural Revolving Loan Fund	25	\$3,394,079
	Income Tax Exemption for New or Expanding Businesses	0	\$2,000,000
	New Jobs Training	50	\$2,600,000
	Renaissance Zones	10	\$21,200,000
	Wage and Salary Credit	10	not available
Ohio	Community Reinvestment Area (CRA) Program	10	not available
	Job Creation Tax Credit	60	\$56,800,000
	Job Retention Tax Credit	35	\$21,500,000
	Ohio Workforce Guarantee	35	\$11,600,000
	Rapid Outreach Program	15	\$9,000,000
Oklahoma	21st Century Quality Jobs	109	not available
	Investment/New Jobs Tax Credit	25	\$118,700,000
	Opportunity Fund	45	\$102,779
	Quality Jobs	95	\$61,763,332
	Training for Industry	55	\$5,500,000
Oregon	Employer Workforce Training Fund/Governor's Strategic Training Fund	20	not available

State	Program	Money for Something score (0 to 100)	Annual cost (most recent year available)
Oregon	Oregon Production Investment Fund	10	\$2,900,000
	Research Tax Credit	10	\$6,950,000
	Strategic Investment Program	13	\$95,600,000
Pennsylvania	Film Production Tax Credit	10	\$75,000,000
	Job Creation Tax Credit	60	\$22,500,000
	Keystone Opportunity Zone (KOZ) Program	0	\$18,700,000
	Opportunity Grant Program	50	\$25,000,000
	Research and Development Tax Credit	10	\$40,000,000
Rhode Island	Corporate Income Tax Rate Reduction for Job Creation	108	\$14,077,580
	Enterprise Zone Tax Credits	88	\$875,575
	Job Training Tax Credit	35	\$2,000,000
	Manufacturing and High Performance Manufacturing Investment Tax Credits	48	\$17,000,000
	Motion Picture Production Tax Credit	10	\$2,359,672
South Carolina	Investment Credit	20	\$24,357,670
	Job Development Credits	100	\$70,317,520
	Job Tax Credit	35	\$51,248,095
	readySC	60	\$13,000,000
	Research & Development Credit	10	\$16,098,321
South Dakota	Pooled Bond Program	0	\$7,605,000
	Revolving Economic Development and Initiative (REDI) Fund	40	\$16,154,104
	South Dakota Agricultural Processing and Export Loan Program (APEX)	15	\$653,787
	Workforce Development Program	55	\$1,999,455
Tennessee	FastTrack Job Training Assistance	35	\$6,000,000
	Headquarters Tax Credit	76	not available
	Jobs Tax Credit	35	\$25,200,000



State	Program	Money for Something score (0 to 100)	Annual cost (most recent year available)
Tennessee	Sales and Use Tax Credit for Qualified Facility to Support an Emerging Industry	76	not available
	Tennessee Job Skills	50	\$5,285,200
Texas	Texas Economic Development Act (Ch. 313)	100	\$164,500,000
	Texas Emerging Technology Fund (ETF)	20	\$61,538,000
	Texas Enterprise Fund (TEF)	35	\$30,295,000
	Texas Moving Image Industry Incentive Program	13	\$5,708,793
Utah	Economic Development Tax Increment Financing	60	\$4,500,000
	Industrial Assistance Fund	60	\$7,700,000
	Industrial Assistance Fund (Economic Opportunity)	0	\$125,000
	Motion Picture Incentive Fund (MPIF) & Other Film Incentives	10	\$4,000,000
	Targeted Business Tax Credits	28	\$300,000
Vermont	Economic Advancement Tax Incentives (EATI)	100	\$592,391
	Vermont Employment Growth Incentive (VEGI)	103	\$15,864,572
	Vermont Training Program	90	\$1,176,852
	VT Economic Development Authority loans	53	\$19,482,899
	Workforce Education and Training Fund	40	\$1,029,085
Virginia	Enterprise Zone Real Property Investment Grant	10	\$9,498,370
	Governor's Opportunity Fund (GOF)	88	\$11,194,000
	Major Business Facility Job Tax Credit	35	\$3,174,753
	Virginia Economic Development Incentive Grant (VEDIG)	94	\$10,000,000
	Virginia Investment Partnership (VIP) & Major Eligible Employer Grant (MEE)	85	\$3,250,000
Washington	Aircraft Pre-production Expenditures B&O Tax Credit	10	\$6,200,000
	High Technology B&O Tax Credit for R&D Spending	10	\$31,500,000
	High Technology Sales and Use Tax Deferral/Waiver	10	\$74,300,000
	New Jobs in Rural Counties and CEZ Tax Credit	41	\$3,000,000

State	Program	Money for Something score (0 to 100)	Annual cost (most recent year available)
West Virginia	Economic Opportunity Tax Credit	100	\$2,600,000
	Film Industry Investment Act	18	\$2,600,000
	Governor's Guaranteed Work Force Program	28	\$3,670,000
	Manufacturing Investment Tax Credit	20	\$2,400,000
	Strategic R&D Tax Credit	20	\$1,700,000
Wisconsin	Customized Labor Training Fund	78	\$788,196
	Economic Development Tax Credit Program	90	\$31,761,834
	Film Tax Credit Program (Film Production Services & Production Company Investment Tax Credits)	23	\$500,000
	Major Economic Development Program (MED)	35	\$6,000,000
	Transportation Economic Assistance Program (TEA)	35	\$4,000,000
Wyoming	Data Processing Center – Sales/Use Tax Exemption	10	not available
	Film Industry Financial Incentive	10	\$206,854
	Sales and Use Tax Exemption for Purchases of Manufacturing Equipment (HB 44)	10	not available
	Workforce Development Training Fund	10	\$2,381,807