

*Money for Something: Job Creation and Job Quality Standards in  
State Economic Development Subsidy Programs*

[www.goodjobsfirst.org/moneyforsomething](http://www.goodjobsfirst.org/moneyforsomething)

## Louisiana Appendix

### Key Subsidy Programs

Program	Annual Cost	Performance & Job Quality Score*
Enterprise Zones - corporate income and franchise tax credits tied to the hiring of workers from targeted groups	\$109,564,764 (2010)	38/100
Industrial Tax Exemption Program - longstanding and controversial property tax abatements awarded by the state for industrial investment	\$745,309,000 (2009)	20/100
Motion Picture Investor Tax Credit - corporate income tax credit for motion picture investment	\$164,215,821 (2010)	13/100
Purchases of Manufacturing Machinery and Equipment Exemption - sales and use tax exemptions	\$18,019,401 (2010)	10/100
Quality Jobs Program - cash rebates for payroll costs and for sales and use taxes; also investment tax credits	\$87,853,790 (2010)	93/100
<b>Average Performance/Job Quality Scores for All Programs</b>		<b>35/100</b>

\*See next page for scoring details

*Money for Something: Job Creation and Job Quality Standards in  
State Economic Development Subsidy Programs*

[www.goodjobsfirst.org/moneyforsomething](http://www.goodjobsfirst.org/moneyforsomething)

<b>Money For Something. Scoring Details for Louisiana Programs</b>		<i>Maximum possible score for category</i>	<i>Enterprise Zones</i>	<i>Industrial Tax Exemption Program</i>	<i>Motion Picture Investor Tax Credit</i>	<i>Purchases of Manufacturing Machinery and Equipment Exemption</i>	<i>Quality Jobs Program</i>
Performance requirements	Job creation, job retention or training requirement (15 pts) Only investment and/or qualified expenditures requirements (10 pts) No performance requirements (0 pts)	15	15	10	10	10	15
	Rule on shifting jobs from an existing facility (10 pts)	10	10	0	0	0	10
	Duration requirement regarding jobs/facility (10pts)	10	10	10	0	0	10
Wage requirements	Market-based wage requirement (35 pts) Non-market based wage requirement (25 pts) No wage requirement (0 pts)	35	0	0	0	0	25
	Healthcare with employer premium obligation (30 pts) Healthcare without employer premium obligation (10 pts) No healthcare requirement (0 pts)	30	0	0	0	0	30
<b>Total before extra credit</b>		<b>100</b>	<b>35</b>	<b>20</b>	<b>10</b>	<b>10</b>	<b>90</b>
Extra credit categories	Has a wage requirement equal to at least 105% of average wage for the state, local area or industry sector (6 pts)	6	0	0	0	0	0
	Has one other benefit required beyond healthcare (5 pts); more than one other (10 pts)	10	0	0	0	0	0
	Wage or benefit requirements apply to part-time, temporary or contract workers, or employees of tenants in subsidized facilities (3 pts)	3	0	0	0	0	0
	Geographic hiring requirement (3 pts)	3	3	0	3	0	3
	Requirement regarding respect for labor rights (3pts)	3	0	0	0	0	0
<b>Total extra credit</b>		<b>25</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>3</b>
<b>TOTAL AFTER EXTRA CREDIT</b>		<b>125</b>	<b>38</b>	<b>20</b>	<b>13</b>	<b>10</b>	<b>93</b>

For details on the program see Appendix 3 and Appendix 4 in [www.goodjobsfirst.org/moneyforsomething](http://www.goodjobsfirst.org/moneyforsomething).