

Louisiana Appendix

Key Louisiana Subsidy Programs

Program	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
Enterprise Zones - corporate income and franchise tax credits tied to the hiring of workers from targeted groups	\$60.6 million (2009)	source	69/100
Industrial Tax Exemption Program - longstanding and controversial property tax abatements awarded by the state for industrial investment	\$946.9 million (FY2010 - FY2020)	source	76/100
Motion Picture Investor Tax Credit - corporate income tax credit for motion picture investment	\$100.2 million (2009)	none	0/100
Purchases of Manufacturing Machinery and Equipment Exemption - sales and use tax exemptions	\$42.9 million (2011)	none	0/100
Quality Jobs Program - cash rebates for payroll costs and for and sales and use taxes; also investment tax credits	\$43.4 million (2009)	source	69/100
Average of Disclosure Scores for All Programs			43

*See next page for scoring details

<i>Show Us the Subsidies: Scoring Details for Louisiana Programs</i>		<i>Maximum possible score for category</i>	Enterprise Zones	Industrial Tax Exemption Program	Motion Picture Investor Tax Credit	Purchases of Manufacturing Machinery and Equipment Exemption	Quality Jobs Program
<i>Score criteria</i>							
Subsidy Value	Not disclosed (0 pts)	40	30	30	0	0	30
	Either amount approved OR actual amount disbursed/claimed (30 pts)						
	BOTH amount approved AND actual amount disbursed/claimed (40 pts)						
Location of subsidized facility	Not disclosed (0 pts)	15	15	15	0	0	15
	ONLY locality (city/county/other political jurisdiction) (5 pts)						
	Locality AND street address (15 pts)						
Jobs/training outcomes	Not disclosed (0 pts)	15 (if BOTH promised and actual reported)	5	5	0	0	5
	Number of jobs or training slots promised/projected (5 pts)						
	Actual number of jobs created/retained or trainings completed (10 pts)						
Wage rates/payroll outcomes	Not disclosed (0 pts)	15 (if BOTH promised and actual reported)	5	5	0	0	5
	Wage rates/payroll promised/projected (5 pts)						
	Actual wage rates/payroll (10 pts)						
Available year(s) of recipient data	Earlier than 2005 only or unknown (0 pts)	5 (at least 1 year from '05-'08 AND '09-'10)	5	5	0	0	5
	2005, 2006, 2007 and/or 2008 only (2 pts)						
	2009 and/or 2010 only (3 pts)						
Searchability of recipient list	Unsearchable (0 pts)	5	2	2	0	0	2
	CTRL-F searchable in HTML or PDF (2 pts)						
	Search engine or downloadable spreadsheet (5 pts)						
Ease of access	Source difficult to find (0 pts)	5	5	5	0	0	5
	Listed in annual report or other obvious location (2 pts)						
	Separate, clear disclosure site (5 pts)						
Total before extra credit		100	67	67	0	0	67
<i>Extra credit categories</i>		<i>Maximum possible</i>					
Program is most costly among those reviewed (7 pts); second most costly (5 pts)		7	0	7	0	0	0
Copies of approved applications or signed agreements available on website		4	0	0	0	0	0
Compliance or performance reports available on website		4	0	0	0	0	0
Wage data disaggregated		4	0	0	0	0	0
Data contained in open government website providing wider fiscal data		2	0	0	0	0	0
Recipient Dun's or Employer Identification Number (EIN) provided		2	0	0	0	0	0
Recipient NAICS industry code provided		2	2	2	0	0	2
Total extra credit		25	2	9	0	0	2
TOTAL AFTER EXTRA CREDIT		125	69	76	0	0	69

*See next page for notes on scoring

Louisiana Program Scoring Notes

Recipient information for three out of the five Louisiana programs we examine is disclosed in the Louisiana Economic Development's (LED) Board of Commerce and Industry annual performance reports posted on LED website. Louisiana also maintains a searchable subsidy database called [FastLane](#), but it does not include subsidy amounts. The LED Board of Commerce and Industry reports include all of the information provided through FastLane, but they also include new and total jobs created, new and total payroll estimates, project addresses and contact information. Most importantly, these reports include the total estimated tax credits and rebate amounts going to each specific business or project.

Enterprise Zones

Program Information: <http://www.louisianaeconomicdevelopment.com/opportunities/incentives--programs/enterprise-zone.aspx>

Disclosure Website: <http://www.louisianaeconomicdevelopment.com/additional-resources.aspx?rc=27>

See note above. Cost figure includes the effect of the sales tax credit, the jobs credit, and the investment credit.

Industrial Tax Exemption Program

Program Information: <http://www.louisianaeconomicdevelopment.com/opportunities/incentives--programs/industrial-tax-exemption.aspx>

Disclosure Website: <http://www.louisianaeconomicdevelopment.com/additional-resources.aspx?rc=27>

See note above. Cost figures are 10-year estimates.

Motion Picture Investor Tax Credit

Program Information: <http://www.louisianaentertainment.gov/film/content.cfm?id=61>

There is no online recipient disclosure for this program.

Purchases of Manufacturing Machinery and Equipment Exemption

Program Information: [http://revenue.louisiana.gov/forms/publications/TEB\(2009\).pdf](http://revenue.louisiana.gov/forms/publications/TEB(2009).pdf)

There is no online recipient disclosure for this program.

Quality Jobs Program

Program Information: <http://www.louisianaeconomicdevelopment.com/opportunities/incentives--programs/quality-jobs.aspx>

Disclosure Website: <http://www.louisianaeconomicdevelopment.com/additional-resources.aspx?rc=27>

See note above. Cost figure includes the effect of the sales tax rebate, the jobs credit, and the investment credit.