Maine Appendix

Key Maine Subsidy Programs

<table>
<thead>
<tr>
<th>Program</th>
<th>Recent Annual Cost</th>
<th>Online Recipient Disclosure</th>
<th>Recipient Disclosure Score*</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Business Equipment Tax Reimbursement Program</strong> - controversial property tax reimbursement used for large companies</td>
<td>$27.5 million (2011)</td>
<td>source</td>
<td>47/100</td>
</tr>
<tr>
<td><strong>Employment TIF</strong> - despite its name, not a conventional TIF; reimburses firms amounts equal to as much as 80% of new personal income tax withholding when creating at least five new jobs</td>
<td>$7.5 million (2011)</td>
<td>none</td>
<td>0/100</td>
</tr>
<tr>
<td><strong>Governor's Training Initiative</strong> - grants for training new and existing employees</td>
<td>$483,000 (2008)</td>
<td>source</td>
<td>44/100</td>
</tr>
<tr>
<td><strong>Pine Tree Development Zones</strong> - corporate income and other tax credits for firms which meet job creation and wage requirements (subsidies vary by geographic area)</td>
<td>$500,000 (2011)</td>
<td>none</td>
<td>0/100</td>
</tr>
<tr>
<td><strong>Research Expense Tax Credits and Super R&amp;D Tax Credit</strong> - corporate income tax credit for qualified activities</td>
<td>$5.6 million (2011)</td>
<td>none</td>
<td>0/100</td>
</tr>
<tr>
<td><strong>Average of Disclosure Scores for All Programs</strong></td>
<td></td>
<td></td>
<td><strong>18</strong></td>
</tr>
</tbody>
</table>

*See next page for scoring details
<table>
<thead>
<tr>
<th>Score criteria</th>
<th>Maximum possible score for category</th>
<th>Business Equipment Tax Reimbursement Program</th>
<th>Employment TIF</th>
<th>Governor’s Training Initiative</th>
<th>Pine Tree Development Zones</th>
<th>Research Expense Tax Credits and Super R&amp;D Tax Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Subsidy Value</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Not disclosed (0 pts)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Either amount approved OR actual amount disbursed/claimed (30 pts)</td>
<td>40</td>
<td>30</td>
<td>0</td>
<td>30</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>BOTH amount approved AND actual amount disbursed/claimed (40 pts)</td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td><strong>Location of subsidized facility</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Not disclosed (0 pts)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ONLY locality (city/county/other political jurisdiction) (5 pts)</td>
<td>15</td>
<td>5</td>
<td>0</td>
<td>5</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Locality AND street address (15 pts)</td>
<td></td>
<td></td>
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</tr>
<tr>
<td><strong>Jobs/ training outcomes</strong></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Not disclosed (0 pts)</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Number of jobs or training slots promised/projected (5 pts)</td>
<td>15 (if BOTH promised and actual reported)</td>
<td>0</td>
<td>0</td>
<td>5</td>
<td>0</td>
<td>0</td>
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<tr>
<td>Actual number of jobs created/retained or trainings completed (10 pts)</td>
<td></td>
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<tr>
<td><strong>Wage rates/ payroll outcomes</strong></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Not disclosed (0 pts)</td>
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<tr>
<td>Wage rates/payroll promised/projected (5 pts)</td>
<td>15 (if BOTH promised and actual reported)</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>Actual wage rates/payroll (10 pts)</td>
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<tr>
<td><strong>Available year(s) of recipient data</strong></td>
<td></td>
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<tr>
<td>Earlier than 2005 only or unknown (0 pts)</td>
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</tr>
<tr>
<td>2005, 2006, 2007 and/or 2008 only (2 pts)</td>
<td>5 (at least 1 year from '05-'08 AND '09-'10)</td>
<td>3</td>
<td>0</td>
<td>2</td>
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<tr>
<td>2009 and/or 2010 only (3 pts)</td>
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</tr>
<tr>
<td><strong>Search-ability of recipient list</strong></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Unsearchable (0 pts)</td>
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<tr>
<td>CTRL-F searchable in HTML or PDF (2 pts)</td>
<td>5</td>
<td>2</td>
<td>0</td>
<td>2</td>
<td>0</td>
<td>0</td>
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<tr>
<td>Search engine or downloadable spreadsheet (5 pts)</td>
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<tr>
<td><strong>Ease of access</strong></td>
<td></td>
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<tr>
<td>Source difficult to find (0 pts)</td>
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<tr>
<td>Listed in annual report or other obvious location (2 pts)</td>
<td></td>
<td></td>
<td>0</td>
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<tr>
<td>Separate, clear disclosure site (5 pts)</td>
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</tr>
</tbody>
</table>

**Total before extra credit**                         | **100**                           | **40**                                      | **0**          | **44**                        | **0**                        | **0**                        |

**Extra credit categories**                          | **Maximum possible**              | **Program is most costly among those reviewed (7 pts); second most costly (5 pts)** | **Copies of approved applications or signed agreements available on website** | **Compliance or performance reports available on website** | **Wage data disaggregated** | **Data contained in open government website providing wider fiscal data** | **Recipient Dun’s or Employer Identification Number (EIN) provided** | **Recipient NAICS industry code provided** | **Total extra credit** | **TOTAL AFTER EXTRA CREDIT** |
| Program is most costly among those reviewed (7 pts); second most costly (5 pts) | **7**                               | **7**                                       | **0**          | **0**                         | **0**                        | **0**                        | **0**                        | **0**                        | **0**                        | **25**                        | **125**                       |
| Copies of approved applications or signed agreements available on website | **4**                               | **0**                                       | **0**          | **0**                         | **0**                        | **0**                        | **0**                        | **0**                        | **0**                        | **0**                        | **4**                          |
| Compliance or performance reports available on website | **4**                               | **0**                                       | **0**          | **0**                         | **0**                        | **0**                        | **0**                        | **0**                        | **0**                        | **0**                        | **4**                          |
| Wage data disaggregated | **4**                               | **0**                                       | **0**          | **0**                         | **0**                        | **0**                        | **0**                        | **0**                        | **0**                        | **0**                        | **4**                          |
| Data contained in open government website providing wider fiscal data | **2**                               | **0**                                       | **0**          | **0**                         | **0**                        | **0**                        | **0**                        | **0**                        | **0**                        | **0**                        | **2**                          |
| Recipient Dun’s or Employer Identification Number (EIN) provided | **2**                               | **0**                                       | **0**          | **0**                         | **0**                        | **0**                        | **0**                        | **0**                        | **0**                        | **0**                        | **2**                          |
| Recipient NAICS industry code provided | **2**                               | **0**                                       | **0**          | **0**                         | **0**                        | **0**                        | **0**                        | **0**                        | **0**                        | **0**                        | **2**                          |
| **Total extra credit**                   | **25**                               | **7**                                       | **0**          | **0**                         | **0**                        | **0**                        | **0**                        | **0**                        | **0**                        | **0**                        | **25**                         |
| **TOTAL AFTER EXTRA CREDIT**               |                                     |                                             |                |                               |                              |                              |                              |                              |                              | **125**                       |                               |

*See next page for notes on scoring*
Maine Program Scoring Notes

Business Equipment Tax Reimbursement Program


*Disclosure Website:* [http://www.state.me.us/revenue/research/Economic%20Incentives%20Report_09.pdf](http://www.state.me.us/revenue/research/Economic%20Incentives%20Report_09.pdf)

The State Tax Assessor is required to submit annual reports on the cost of the BETR Program to the legislature. See page 7 for recipient information. Available Year: 2009

Employment TIF


There is no online recipient disclosure for this program.

Governor’s Training Initiative


Cost and recipient information is disclosed in the Governor’s Training Initiative Annual Report. Available Year: 2008.

Pine Tree Development Zones


Aggregate cost figures are only reported in ranges. There is no online recipient disclosure for this program.

Research Expense Tax Credits and Super R&D Tax Credit


There is no online recipient disclosure for this program.