

Michigan Appendix

Key Michigan Subsidy Programs

Program	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
Brownfield Redevelopment Credits (aka Brownfield Zone Credits) - a large corporate income tax credit program based on up to 20 percent of the value of investments in blighted, contaminated, or obsolete properties	\$78 million (2010)	source	58/100
Film Tax Credits - an expensive and growing program providing corporate income tax credits for up to 42% of film production expenses; criticized as wasteful and for subsidizing some fraudulent activities	\$155 million (2010)	source	54/100
Michigan Economic Growth Authority (MEGA) Tax Credits - an expensive and controversial corporate income tax credit program for companies expanding or relocating in the state	\$106 million (2010)	source	58/100
Michigan's Advanced Battery Credits (MABC) - large tax-credit subsidies awarded to businesses seeking to commercialize advanced battery technology for electric cars	\$200 million (2011)	source	65/100
Renaissance Zone Program - the state's version of enterprise zones provides a variety of tax breaks for companies located in designated areas	\$30 million (2010)	none	0/100
Average of Disclosure Scores for All Programs			47

*See next page for scoring details

<i>Show Us the Subsidies: Scoring Details for Michigan Programs</i>		<i>Maximum possible score for category</i>	Brownfield Redevelopment Credits (aka Brownfield Zone Credits)	Film Tax Credits	Michigan Economic Growth Authority (MEGA) Tax Credits	Michigan's Advanced Battery Credits (MABC)	Renaissance Zone Program
<i>Score criteria</i>							
Subsidy Value	Not disclosed (0 pts)	40	30	30	30	30	0
	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	0	15	15	0
	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	10	5	5	0
	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)	0	0	0	0	0
	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)	3	5	3	3	0
	2005, 2006, 2007 and/or 2008 only (2 pts)						
	2009 and/or 2010 only (3 pts)						
Searchability of recipient list	Unsearchable (0 pts)	5	0	2	0	0	0
	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	2	5	5	0
	Listed in annual report or other obvious location (2 pts)						
	Separate, clear disclosure site (5 pts)						
Total before extra credit		100	58	49	58	58	0
<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	5	0	7	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	0	0	0	0	0
Total extra credit		25	0	5	0	7	0
TOTAL AFTER EXTRA CREDIT		125	58	54	58	65	0

*See next page for notes on scoring

Michigan Program Scoring Notes

Disclosure: <http://www.michiganadvantage.org/Reference/Projects/Default.aspx>

Michigan discloses information about subsidy recipients on a map. Unfortunately, there is no search feature allowing a user to find a specific company. To find subsidy recipients, click on the dots. For each recipient, a PDF appears on the right tab entitled “Details.” To reveal how much a company received, click on “View Project Summary Report” at the bottom of the tab. These reports are automatically downloaded and must be re-opened for viewing. Three programs we looked at, the MEGA program, the Brownfield Redevelopment program and the Advanced Battery Credits program, are included in this mapping disclosure. Points are awarded for inclusion of the subsidized company’s full address, and projected and actual job creation.

Brownfield Redevelopment Credits (aka Brownfield Zone Credits)

Program Information: <http://www.michiganadvantage.org/cm/files/Fact-Sheets/BrownfieldSBT.pdf>

See above.

Film Tax Credits

Program Information: <http://www.michiganfilmoffice.org/For-Producers/Incentives/Default.aspx>

Online Disclosure: <http://www.michiganfilmoffice.org/The-Film-Office/About-Us/Default.aspx>

Film tax credits are disclosed in an annual report listed above. Points are awarded for including the award amount, the actual number of jobs created and covering all years since the program began. The 2009 report contains project names only and not company names, but company names can be found on the Michigan Film Office website at <http://www.michiganfilmoffice.org/Made-in-Michigan/Film/Default.aspx>.

Michigan Economic Growth Authority (MEGA) Tax Credits

Program Information: http://www.michiganadvantage.org/cm/Files/Fact-Sheets/MEGA_Std_Rural_credits.pdf

See above.

Michigan's Advanced Battery Credits (MABC)

Program Information: <http://www.michiganadvantage.org/Targeted-Initiatives/Advanced-Energy-Storage/Default.aspx>

See above.

Renaissance Zone Program

Program Information: <http://www.michiganadvantage.org/cm/files/Fact-Sheets/ToolDieFactSheet.pdf>

There is no online recipient disclosure for this program.