

Oklahoma Appendix

Key Oklahoma Subsidy Programs

Program	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
21st Century Quality Jobs - quarterly cash rebates funded by worker personal income tax withholding for firms which meet job creation and wage requirements; effective November 2009	not available	none	0/100
Investment/New Jobs Tax Credit - corporate income tax and insurance premium tax credits, sales tax refunds for businesses which meet job creation, wage, and investment requirements; credits currently being accrued but cannot be claimed until 2012	\$118.7 million (2008)	source	49/100
Opportunity Fund - "deal closing" fund created in 2006; currently on hold	\$4 million (2009)	none	0/100
Quality Jobs - quarterly cash rebates funded by worker personal income tax withholding for firms which meet job creation, wage, and benefit requirements	\$60.6 million (2009)	source	59/100
Training for Industry - companies are reimbursed in part or in full for the cost of providing customized workforce training	\$5.5 million (2008)	none	0/100
Average of Disclosure Scores for All Programs			22

*See next page for scoring details

Show Us the Subsidies: Scoring Details for Oklahoma Programs		<i>Maximum possible score for category</i>	21st Century Quality Jobs	Investment/New Jobs Tax Credit	Opportunity Fund	Quality Jobs	Training for Industry
<i>Score criteria</i>							
Subsidy Value	Not disclosed (0 pts)	40	0	30	0	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	0	0	0	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)	0	0	0	0	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)	0	2	0	5	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	5	0	2	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	0	5	0	0	0
	Listed in annual report or other obvious location (2 pts)						
	Separate, clear disclosure site (5 pts)						
Total before extra credit		100	0	42	0	52	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	2	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	7	0	7	0
TOTAL AFTER EXTRA CREDIT		125	0	49	0	59	0

*See next page for notes on scoring

Oklahoma Program Scoring Notes

21st Century Quality Jobs

Program Information: <http://www.okcommerce.gov/Site-Selection/Incentives/21st-Century-Quality-Jobs>

Effective November 2009. No annual cap. No information on credits generated available.
There is no online recipient disclosure for this program.

Investment/New Jobs Tax Credit

Program Information: <http://www.okcommerce.gov/Site-Selection/Incentives/New-JobsInvestment-Tax-Credit>

Disclosure Website: <https://www.ok.gov/okaa/tax/app/search.php>

Recipient information is disclosed in a searchable database on Oklahoma's open government website, Open Books. From the homepage click on Search Open Books, then Search Tax Credit Information. Search options: Name of Tax Payer, Tax Year, Type of Tax Credit. Results not downloadable.

Opportunity Fund

Program Information: <http://www.okcommerce.gov/Site-Selection/Incentives/Opportunity-Fund>

Currently no funds are available, but future appropriations are possible. There is no online recipient disclosure for this program.

Quality Jobs

Program Information: <http://www.okcommerce.gov/Site-Selection/Incentives/Quality-Jobs>

Disclosure Website: <http://www.tax.ok.gov/reports1.html>

The Oklahoma Tax Commission posts Quality Job Incentive Payment Reports by Fiscal Year for 2007-2009. Fields included: Name, Principal Location (full facility address), Issue Date, Amount, Type of Transaction, Funding Agency, Descriptive Purpose. The data is displayed separately by fiscal year in text files which are awkward to use.

Training for Industry

Program Information: <http://www.okcommerce.gov/Site-Selection/Workforce-Training>

There is no online recipient disclosure for this program.