



# Show Us the Subsidized Jobs

**An Evaluation of State Government Online  
Disclosure of Economic Development Subsidy  
Awards and Outcomes**

**January 2014**

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# **Show Us the Subsidized Jobs**

## **An Evaluation of State Government Online Disclosure of Economic Development Subsidy Awards and Outcomes**

by

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January 2014



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*A table of all state disclosure websites and appendices showing details of each state's transparency score can be found online at [www.goodjobsfirst.org/showusthesubsidizedjobs](http://www.goodjobsfirst.org/showusthesubsidizedjobs)*

# Executive Summary

An analysis of major state economic development programs finds that nine out of ten states now disclose at least some data online about which companies are receiving job subsidies. But while the quantity of such data has grown substantially in recent years, its quality is still often poor, especially when it comes to performance measures such as job creation. Only about one in four major state development programs reports on the number of jobs actually created or workers trained, and only one in eleven reports on wages actually paid. So for most deals, taxpayers cannot even begin to weigh costs versus benefits for the tens of billions of dollars states spend in the name of jobs.

A few states—most notably Illinois—have created informative and convenient online disclosure systems, while others provide the public with seriously incomplete sites that can be hard to find or difficult to search. Four states still keep taxpayers completely in the dark about job subsidy spending: Arkansas, Delaware, Idaho and Kansas.

Transparency is of course no guarantee that a state is spending its economic development dollars wisely. But the absence of company-specific disclosure

makes it impossible for the public to get at even the most basic return on investment, accountability or equity questions. Which companies received subsidies (and what kinds of companies)? Are they delivering on job creation? How good are the new jobs? Where will the jobs be located? Reasonable people cannot have an informed debate and policymakers cannot watch the store without good job-subsidy data.

We examine the online reporting practices of four or five key economic development programs in each of the 50 states and the District of Columbia—246 programs in all. Together, these programs have a total annual cost of more than \$12 billion.

We rate each one based on the inclusion of data such as recipient name, subsidy dollar amounts, job-creation numbers, wage levels in those jobs, the geographic location of the subsidized facility, and whether the project involved a relocation. We also score each program on how easy it is to find and use the online data.

Employing seven primary criteria and a dozen sub-criteria, we rate each program on a scale of 0 to 100. Our study thus includes more than 4,000 separate scoring elements. Compared to



our last disclosure study of December 2010, we “raised the bar” with a tougher set of rating criteria, reflecting rising public expectations about government transparency and improved web technology. Reflecting public desires for jobs in the nation’s long, slow economic recovery, we weighted more heavily whether a program reports actual jobs created and wages paid.

Our key findings:

- Forty-six states and the District of Columbia now provide online recipient disclosure for at least one key subsidy program. This is a significant improvement since our last transparency survey of December 2010, which found 37 states with disclosure; our 2007 report found online data on 23 states.
- Based on our 100-point scoring system, the states with the best averages across their major programs are: Illinois (65), Michigan (58), North Carolina (48), Wisconsin (46), Vermont (43), Maryland (42) and Texas (40).
- The moves to disclosure in nine additional states—Georgia, Massachusetts, Mississippi, Nevada, New Mexico, Oregon, South Carolina, Tennessee and Wyoming—and the District of Columbia over the past three years have come about through legislation in some places, administrative action in others.
- Of the 246 programs we examined, 135 of them, or 55 percent, have online recipient disclosure (up from 42 percent in 2010).
- Of the 135 programs with disclosure, 101 require some degree of job reporting, but only 59 report actual jobs created or workers trained. Only 47 provide any form of wage or payroll data, and only 21 provide wage data on jobs actually created or workers trained.
- Of the 246 programs examined, 145 (59 percent) have neither job nor wage reporting of any kind.
- Six states practice consistency by providing online recipient reporting for all of the key programs we examined: Maryland, Michigan, North Carolina, Vermont, Washington and Wisconsin. Twelve more states and the District of Columbia have disclosure for all but one of their key programs.
- For the 246 programs as a whole, the average score is just 21 points out of 100. Leaving out those 111 programs with no disclosure, the average program score is still only 39. Of only nine programs

that score 70 or above, four are from Illinois; Kentucky, Michigan, Minnesota, North Carolina and Texas each have one.

- The most-improved state is Oregon, which had no disclosure in 2010 and is now in our top ten. Wyoming went from having no disclosure to 17<sup>th</sup> place. Three other states now in the top ten had ranked in the middle in our 2010 report (which used a somewhat different scoring system): Maryland, New York and Washington. Vermont jumped from 13<sup>th</sup> to 5<sup>th</sup>.
- Many states fail to practice consistency in disclosure across programs. This is true even of our top-scoring state, Illinois, which gets high scores for four programs and a zero for a fifth because it lacks disclosure.
- While some states have introduced slick interactive portals for their disclosure, we don't always find them especially useful.
- Film production tax credits have become a widely used economic development subsidy, but nearly half of such programs we examined lack recipient disclosure.

- Consistent with our previous state accountability report cards, the existence and quality of subsidy transparency follow no partisan pattern. There are “red” and “blue” states among both disclosure leaders and laggards.

These results tell two different stories. The good news is the steady spread of online transparency across the United States. Whereas only a handful of states disclosed a dozen years ago, today there are only four holdouts. The growth of disclosure has made it possible for us to assemble data on more than 250,000 subsidy awards for our Subsidy Tracker database.

Tempering that positive trend is the very inconsistent quality of this disclosure among states and even within some individual states. The biggest shortcoming is a lack of reporting on job creation and other performance measures, which are the most important information that transparency should convey after disclosing which companies got how much. These inconsistencies explain why the scores for most programs are so dismally low.

The conclusion is clear: the accountability movement has made great advances but still has a long way to go before job subsidies are truly transparent.

## STATE SUBSIDY DISCLOSURE SCORES BY RANK AND ALPHABETICALLY

<i>Rank</i>	<i>State</i>	<i>Average</i>
1	Illinois	65
2	Michigan	58
3	North Carolina	48
4	Wisconsin	46
5	Vermont	43
6	Maryland	42
7	Texas	40
8 (tie)	New York	38
8 (tie)	Oregon	38
10 (tie)	Louisiana	36
10 (tie)	Washington	36
12	Kentucky	35
13	Indiana	34
14 (tie)	Connecticut	33
14 (tie)	Missouri	33
16	Florida	32
17	Wyoming	29
18	Virginia	28
19	Iowa	27
20	Pennsylvania	25
21 (tie)	California	21
21 (tie)	Minnesota	21
21 (tie)	Ohio	21
24	Montana	20
25	Colorado	19
26 (tie)	Alaska	17
26 (tie)	District Of Columbia	17
26 (tie)	New Jersey	17
29 (tie)	Massachusetts	16
29 (tie)	Tennessee	16
31	Oklahoma	15
32 (tie)	Arizona	14
32 (tie)	Rhode Island	14
34 (tie)	Mississippi	12
34 (tie)	Utah	12
36	South Dakota	11
37	Nebraska	10
38	New Mexico	7
39	West Virginia	6
40	New Hampshire	5
41 (tie)	Georgia	4
41 (tie)	Maine	4
41 (tie)	North Dakota	4
44	Alabama	3
45 (tie)	Hawaii	1
45 (tie)	Nevada	1
45 (tie)	South Carolina	1
-	Arkansas	0
-	Delaware	0
-	Idaho	0
-	Kansas	0

<i>State</i>	<i>Average</i>	<i>Rank</i>
Alabama	3	44
Alaska	17	26 (tie)
Arizona	14	32 (tie)
Arkansas	0	-
California	21	21 (tie)
Colorado	19	25
Connecticut	33	14 (tie)
Delaware	0	-
District of Columbia	17	26 (tie)
Florida	32	16
Georgia	4	41 (tie)
Hawaii	1	45 (tie)
Idaho	0	-
Illinois	65	1
Indiana	34	13
Iowa	27	19
Kansas	0	-
Kentucky	35	12
Louisiana	36	10 (tie)
Maine	4	41 (tie)
Maryland	42	6
Massachusetts	16	29 (tie)
Michigan	58	2
Minnesota	21	21 (tie)
Mississippi	12	34 (tie)
Missouri	33	14 (tie)
Montana	20	24
Nebraska	10	37
Nevada	1	45 (tie)
New Hampshire	5	40
New Jersey	17	26 (tie)
New Mexico	7	38
New York	38	8 (tie)
North Carolina	48	3
North Dakota	4	41 (tie)
Ohio	21	21 (tie)
Oklahoma	15	31
Oregon	38	8 (tie)
Pennsylvania	25	20
Rhode Island	14	32 (tie)
South Carolina	1	45 (tie)
South Dakota	11	36
Tennessee	16	29 (tie)
Texas	40	7
Utah	12	34 (tie)
Vermont	43	5
Virginia	28	18
Washington	36	10 (tie)
West Virginia	6	39
Wisconsin	46	4
Wyoming	29	17

# Introduction & Methodology

The recent mad dash by 22 states to prepare lucrative bids for Boeing's 777X airliner jobs is an indication that subsidies remain an entrenched feature of economic development policy. The company ultimately decided to keep the production in the Seattle area and accept Washington State's 16-year tax deal worth an estimated \$8.7 billion, by far the largest in U.S. history.

Tax breaks are just one category of economic development subsidies, which consist of numerous forms of financial assistance given to companies by state and local governments to encourage the growth of business activity and job creation within their borders.<sup>1</sup> Such growth takes place through the siting of new or expanded factories, distribution centers, office complexes, big-box stores or research facilities. Other, more transient activities such as film production are frequently subsidized as well.

Most states have dozens of such programs; in the aggregate they cost taxpayers tens of billions of dollars per year. The annual costs of some states' individual programs run to hundreds of millions of dollars. Combined with subsidies granted by local governments,

especially property tax-based incentives, such spending is estimated to cost states and localities \$70 billion per year.<sup>2</sup>

Among the main types of state subsidies are:

- *Corporate income tax credits* – dollar-for-dollar reductions in state taxes on corporate income linked to job creation, capital investment, research and development, film/television production or other measures. The most expensive of these are refundable credits: if a company's credits exceed its tax bill, the state pays out the difference in cash.
- *Enterprise zones* – designated geographic areas in which companies making investments are entitled to multiple tax breaks (e.g., for taxes on property and equipment).
- *Sales tax exemptions* – exemption from or reimbursement for sales taxes on the purchase of construction materials and/or equipment for new or expanded facilities.
- *Cash grants* – direct payments to companies making new investments, often from "deal closing" funds under the control of the governor's office.



- *Low-cost capital financing and loan guarantees* – low-interest loans made cheap because the interest paid is tax-free income (loans may also be guaranteed or structured as forgivable if a company meets and sustains certain targets).

- *Reimbursement for worker training expenses* – direct payments to companies for training costs or payments to community colleges or other institutions that do the training for employees of specific firms.

Although common and longstanding practice, subsidies are highly controversial.<sup>3</sup> A large body of literature from academics, state auditors, investigative journalists and non-profit research groups finds many recurring problems, such as:

- The tendency of public officials to give subsidies to companies that do not really need them, for projects that would have happened without public assistance;
- Cutbacks in vital public services such as education and tax rate increases resulting from revenue shortfalls caused by the tax breaks given to newly arriving companies and by the growth that is induced by their arrival;
- The role of site location consultants in orchestrating auctions, especially for

big projects, causing states and cities to overspend on deals at such levels that taxpayers will never break even;

- The failure of companies to create as many jobs or pay as high a wage as they promised when seeking the subsidy;

- The creation of jobs that are of poor quality as measured by wages, benefits and opportunities for advancement and which often leave workers and their families dependent on social safety-net programs; and

- The competitive disadvantage created for incumbent employers when subsidies are given to newly arriving firms.

For years, a movement for economic development accountability has been seeking to reform the subsidy system in many states.<sup>4</sup> Among these reforms are requirements that subsidy recipients create jobs with family-sustaining pay rates and adequate health benefits; the imposition of repayment requirements on recipients that fail to meet job creation or investment requirements; the geographic targeting of subsidies to areas with true need for revitalization; and the denial of subsidies for projects in locations without access to public transit.

Yet the most fundamental reform is disclosure, i.e. the public reporting

of which companies are receiving subsidies, how much they are getting, and how many jobs and other public benefits are being created. Taxpayers have a right to know about the ways in which their money is being diverted to private parties. Transparency is not an abstract principle; it helps to promote integrity and efficiency in the awarding of subsidies. If government officials know that information about each subsidy deal will be public information, they will be less likely to enter into questionable agreements.

The availability of economic development information also makes it easier for legislators, journalists, watchdog groups and others to analyze the functioning of subsidy programs. This is especially true when the reporting is not limited to company names and award amounts. Effective subsidy disclosure also requires the release of data on outcomes, especially job creation and/or retention as well as wage rates and benefit levels in those jobs. Information on the location of subsidized worksites is also valuable. Good Jobs First has used such data in several states to analyze the geographic distribution of subsidies in comparison to patterns of economic need and in relation to sprawl.<sup>5</sup>

Compared to other ways governments interact with the private sector, such

as public procurement, states for a long time were more resistant to the disclosure of data on economic development subsidy recipients. Business groups often claimed, with no factual basis, that such transparency would result in the release of proprietary corporate information. Some public officials worried, again without an empirical basis, that disclosure would cause their state or locality to be branded as unfriendly to business.

Over time, these arguments have lost ground to right-to-know principles. There has been a steady movement by states to enact laws on subsidy disclosure, or in some cases to disclose through administrative action. The movement has been greatly aided by the spread of the internet. In an age when all sorts of government, commercial and personal information is available online, it is difficult to justify secrecy in the use of billions of dollars of public money.

This report evaluates the progress of state subsidy reporting practices through information dissemination that takes place online via readily available databases, webpages and posted reports. Making data available upon request, whether in paper or electronic form, is better than nothing, but it cannot qualify as true disclosure in our networked era. In this report,

online disclosure is the only kind that counts. The disclosure also needs to be systematic and comprehensive about a program. Occasional press releases about selected projects don't qualify, even if they are posted on agency websites.

This is an updated version of studies we published in 2010 (*Show Us the Subsidies*<sup>6</sup>) and 2007 (*The State of State Disclosure*<sup>7</sup>). In the 2007 report we compared state subsidy reporting practices to those involving procurement contracts and lobbying activities. We showed that subsidies were very far behind the other two areas in terms of transparency.<sup>8</sup>

In 2010 we looked exclusively at subsidy reporting. Whereas in 2007 we had given states credit for reporting on subsidies of any kind, regardless of how important or not the program was to the state's overall subsidy portfolio, in the second report we focused on disclosure relating to the most important economic development subsidy programs in each state and the District of Columbia. In this new report we continue with that approach.

We determine importance by factors such as cost and frequency of use, especially in the "economic war among the states." We also usually include programs that have been particularly

controversial, even if their cost has recently declined. If a program has been controversial, that may indicate flaws that merit heightened public interest; hence the need for disclosure data.

The decision to examine a limited number of programs per state kept the scope of our research manageable. For most states we chose five programs, but for eight states and the District of Columbia we could find only four subsidy programs of significance. We thus looked at a total of 246 programs (changed only slightly from the 245 in our 2010 report).

In order to make the most valid comparisons, we included only those programs controlled by state agencies, even though local government giveaways – especially property tax abatements and tax increment financing (TIF) districts – are often the single most costly subsidy (many deals involve multiple state and local subsidies).

In choosing our programs for this report, we began with the ones we used in 2010. In many cases they were still the best choices and were retained. Some programs had been phased out by state agencies or had become less important and thus were excluded. In their place we added significant new programs or older programs that had become more prominent.

Once we had our new list of programs, we set out to determine whether each one has recipient disclosure and how good it is. This process was made easier by the fact that we have been making frequent visits to transparency sites to collect data for our Subsidy Tracker database.<sup>9</sup>

After we exhausted what we could find on the websites themselves, we phoned the state agencies that oversee the subsidy programs to check facts and make sure we had not overlooked any disclosure sites or features.

Having identified the existing disclosure sources and analyzed their content, we then rated them based on their inclusion of the following data elements:

- Subsidy value
- Award status
- Job outcomes
- Wage outcomes
- Project information
- Company information

We also rated them on design and accessibility. All ratings were done based on what was online as of January 22, 2014.

In allocating point values, we “raised the bar” with a tougher set of rating criteria than our 2010 study, reflecting rising public expectations about government transparency and improved web technology. Reflecting public desires for jobs in the nation’s long, slow economic recovery, we weighted more heavily whether a program reports actual jobs created and wages paid.

We assigned scores to each of the criteria and rated each of the programs on a scale of 0 to 100.

In some cases, states have more than one online disclosure site. We evaluate all the information presented on these sites as a whole.

The following section of this report contains more details on our scoring system and summarizes our findings. Scoring details on each state and its programs, along with disclosure URLs can be found online at [www.goodjobsfirst.org/showusthesubsidizedjobs](http://www.goodjobsfirst.org/showusthesubsidizedjobs).

## THE MARCH OF SUBSIDY DISCLOSURE

Highlights of transparency advances since we published *Show Us the Subsidies* in December 2010.

**January 2011** - Maryland releases its Finance Tracker database.

**February 2011** – Arizona creates the Arizona Competes Fund with transparency provisions.

**May 2011** – Oregon enacts HB 2825, requiring that the state publicly disclose tax credit recipients through an online transparency portal that will eventually cover several major subsidy programs. It is the state's first online disclosure attempt.

**October 2011** – California extends its Film Production Tax Credit and requires that the Film Commission make public the recipients of that credit in Assembly Bill 1069.

**2011**- The District of Columbia publishes its first Unified Economic Development Budget, including its first-ever company-specific disclosure.

**June 2012** - Tennessee Department of Economic and Community Development lunches a new disclosure website, OpenECD, through which the agency for the first time discloses recipients of its grant programs.

**June 2012** – New York State's Empire State Development begins posting online quarterly reports on the Excelsior Jobs Program, in compliance with the program's transparency requirements.

**January 2013** – Massachusetts releases its first report, resulting from a law passed in 2010, providing company-specific disclosure for subsidies such as its broadly used Economic Development Incentive Program.

**Spring 2013** - Mississippi Development Authority posts its first Incentive Report on its website.

**June 2013** - Washington State enacts SB 5882, requiring disclosure (and other significant accountability safeguards) on all future preferences created in the state's Business and Occupation Tax. The state soon enacts 16 new B & O tax breaks.

**July 2013** – Assembly Bill 93 is signed by California Governor Jerry Brown, overhauling the Enterprise Zone hiring credit and requiring online transparency and improved accountability standards for that and newly enacted business subsidies.



**October 2013** – New York Governor announces the Start-Up NY Program, creating tax-free zones in which participating companies pay no tax for 10 years. Empire State Development is required by the program to publish an annual report beginning in December 2014 listing the names and addresses of businesses located in the zones and the number of jobs they create.

**December 2013** - Connecticut Gov. Daniel Malloy issues an executive order to make economic development subsidy data more accessible to the public. Soon thereafter the state posts an interactive map of economic development deals with downloadable information.

**December 2013** - Louisiana Economic Development and Louisiana Entertainment start posting online recipients of the state's film and digital media subsidies.



# OPENECD



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## FASTTRACK GRANTS

### FASTTRACK

TNECD's FastTrack program assists Tennessee communities in attracting companies, jobs and capital investment. FastTrack assists companies with relocation and training of new employees as well as helps communities develop public infrastructure to assist expanding or relocating companies. There are three FastTrack programs: FastTrack Job Training Assistance, FastTrack Infrastructure Development and the FastTrack Economic Development Fund.

Under Tennessee law, TNECD is required to post quarterly FastTrack reports that include the name of the company or entity receiving FastTrack funds, the amount of the FastTrack funds received, the number of jobs to be created by the project funded by FastTrack funds and the location of a project funded by FastTrack funds.


[Find out more](#)


### ADDITIONAL LINKS


- TENNESSEE COMPTROLLER OF THE TREASURY  
OFFICE OF OPEN RECORDS COUNSEL
- TENNESSEE ATTORNEY GENERAL
- TENNESSEE OPEN RECORDS ACT
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### LATEST UPDATES

#### FASTTRACK PROJECTS UPDATED QUARTERLY

[2013 Q4 AS OF 01/13/2014](#)

[2013 Q3 AS OF 10/22/13](#)

[2013 Q2 AS OF 7/3/13](#)

### TNECD

#### LEARN MORE ABOUT TNECD

The Tennessee Department of Economic and Community Development's mission is to develop strategies which help make Tennessee the No. 1 location in the Southeast for high quality jobs. The department seeks to attract new corporate investment in Tennessee and works with Tennessee companies to facilitate expansion and economic growth. To find out more, visit [www.tn.gov/ecd](http://www.tn.gov/ecd).

Tennessee's economic development grant disclosure database, OpenECD, was launched in 2012. [www.openecd.tn.gov/fasttrack.html](http://www.openecd.tn.gov/fasttrack.html)

# Findings

Disclosure of company-specific data on economic development subsidies is becoming a much more common practice among state governments. An analysis of online reporting practices involving key subsidy programs in each of the states and the District of Columbia finds that 46 states and the District of Columbia now provide such information on the web for at least one of those programs. Four states remain in the shadows: Arkansas, Delaware, Idaho and Kansas have no systematic online disclosure of subsidy recipients.

This is a significant improvement from previous years. In a previous version of this report published in December 2010, we found online disclosure in only 37 states; in a 2007 study using a different methodology, the number was just 23.

Since our 2010 report was published, some measure of transparency has been newly adopted in nine states—Georgia, Massachusetts, Mississippi, Nevada, New Mexico, Oregon, South Carolina, Tennessee and Wyoming—as well as the District of Columbia.

We credit this progress to the continuing hard work of a diverse array of state tax and budget watchdog groups, good government and transparency advocates, community organizations, labor unions and others who have mobilized around this issue. The idea of subsidy transparency has also won much wider acceptance among public officials.

The fact that nine out of ten states are now disclosing has clearly laid to rest any lingering misconceptions about sunshine harming a state’s “business climate.” But the quality of the online data varies greatly, both among the old and new disclosure states and even among programs in many individual states.

Of the universe of 246 programs we examined—which have an aggregate annual cost of more than \$12 billion—recipient disclosure exists for 135 of them, or 55 percent (up from 42 percent in 2010). Some states disclose consistently: six states provide online recipient reporting for all of the key

programs we identified—Maryland, Michigan, North Carolina, Vermont, Washington and Wisconsin. Eleven more states and the District of Columbia have disclosure for all but one of their key programs.

At the opposite extreme, nine states provide disclosure for only one of their major programs: Alabama, Hawaii, Maine, Nevada, New Hampshire, New Mexico, North Dakota, South Carolina and West Virginia.

To evaluate each state’s disclosure practices in more detail and to compare the states to one another, we apply a scoring system based on what we at Good Jobs First believe to be the most important elements of subsidy transparency.

Some of our system is a carryover from our 2010 report, but we modified the point allocation to put more emphasis on the reporting of outcomes, especially job creation and the wage rates for those positions.

We also look at the inclusion of basic data such as subsidy value, project location, company and industry identifiers and an indication of whether the project involves a relocation. Ease of website access and usability issues are also taken into account.

Altogether, we look at seven key criteria (along with various sub-criteria) and use them to score each program on a scale of 0 to 100. Our study includes a total of more than 4,000 scoring data points for the 246 programs. See Appendix A for a sample scoring sheet.

#### **STATES STILL LACKING ONLINE RECIPIENT DISCLOSURE**

The following states have no systematic online disclosure of subsidy recipients:

- Arkansas
- Delaware
- Idaho
- Kansas

In some cases these states are keeping the public in the dark about expensive or controversial programs. For example, residents of Idaho cannot find out which companies are benefiting from subsidy programs that together cost more than \$125 million a year. The Promoting Employment Across Kansas (PEAK) program is at the center of a high-profile debate over subsidies being used to pirate companies short distances across the Missouri-Kansas state line in the Kansas City metro area.

We average these program scores for each state and the District of Columbia and then rank the states according to those averages. Under this system, the average state score is just 23 percent (apart from those receiving zeroes across the board); the median is 21 percent. Only seven states score 40 percent or above: Illinois (65), Michigan (58), North Carolina (48), Wisconsin (46), Vermont (43), Maryland (42) and Texas (40). On page 13 is a table with each state's score and rank.

Changes in the scoring system make precise comparisons impossible, but the states can be divided into several groups. The first consists of those that had better than average disclosure in 2010 and continue to do so today. Those states include Illinois, which scored highest in both reports, as well as North Carolina, Wisconsin and Louisiana, which were in the top ten both times.

The most-improved state is Oregon, which had no disclosure in 2010 and is now in our top ten. Wyoming went from having no disclosure to 17<sup>th</sup> place. Three other states now in the top ten had ranked in the middle in 2010: Maryland, New York and Washington. Vermont jumped from 13<sup>th</sup> to 5<sup>th</sup>.

A handful of states stand out for falling farthest in the rankings. Ohio went from 4<sup>th</sup> to 21<sup>st</sup>, which resulted in part from a change in program line-up and in part from a decision by the state to reduce the amount of information revealed about tax credit recipients. Utah and Rhode Island also sank, in large part because of poor reporting on outcomes, to which we give more weight in this report.

Finally, in addition to the four above-named states that had no disclosure in 2010 and are still keeping the public in the dark, there are states such as Alabama and Hawaii that continue to have very poor disclosure.

Consistent with our previous state accountability report cards, the existence and quality of subsidy transparency follow no partisan pattern. There are “red” and “blue” states among disclosure leaders and laggards.



## SNAPSHOTS OF TOP-SCORING STATES

### Illinois

The subsidy disclosure system in Illinois is the result of accountability legislation passed in 2003 in response to Good Jobs First's study *A Better Deal for Illinois*.<sup>10</sup> The Department of Commerce and Economic Opportunity's Corporate Accountability Portal provides PDF copies of reports submitted by recipient companies. It covers ten programs, including four of the five major ones we examine here. In addition to subsidy amounts, the reports contain job creation and retention data for

full-time and part-time workers, including breakdowns by occupational categories with average salaries in each. The reports also require recipients to indicate whether they reduced employment at another site in the state. The agency recently supplemented the PDF Portal with a search engine called Grant Tracker, which makes it easier to download recipient lists (though it does not yet cover tax credits). The four programs visible at the Accountability Portal score 80 out of 100 or better. It is only because of the absence of disclosure in the state's film tax credit program that Illinois does not have an even more exceptional overall score.

Pat Quinn, Governor • Adam Pollet, Director

# DCEO GRANT TRACKER

Illinois Department of Commerce & Economic Opportunity

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- SUCCESS STORIES
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Connect With Us  



WHERE THE MONEY GOES

GRANT DETAILS

Map Sat Ter Earth

**Pella Rd** ☆

Placement on map is approximate  
Macomb, IL 61455

Directions Search nearby more ▾

Grant Number:	04-88517
Organization:	Pella Corporation
Address:	111 Pella Road , Macomb , Illinois , 61455 - 1568
Award Amount:	\$850,000.00
Amount Disbursed:	\$850,000.00
Grant Start Date:	9-20-2006
Grant End Date:	8-31-2008
Project Description:	LBDP GRANT FUNDS WILL GO TOWARDS THE COST OF MACHINERY AND EQUIPMENT - MORE SPECIFICALLY - SAWDUST SYSTEM AND CATALYTIC OXIDIZER FOR THE MACOMB FACILITY.

The Illinois Department of Commerce and Economic Opportunity Grant Tracker Database displays detailed and current information about subsidy recipients. <http://granttracker.ildceo.net/>



## SNAPSHOTS OF TOP-SCORING STATES

### Michigan

Michigan's system of subsidy reporting, which covers all five major programs we rate, consists of three parts. The Michigan Economic Development Corporation website has a mapping application through which users

identify the location of a subsidized project and then can click on a link to a PDF document with various details. The MEDC also publishes a summary report on all its programs, which lists recipients, as well as separate reports to the state legislature on each program with other details such as job outcomes.

The screenshot displays the MEDC Projects Map interface. At the top, a navigation bar includes links for 'PURE MICHIGAN', 'WHY MICHIGAN', 'START UP', 'GROW', 'COMMUNITY', 'ABOUT MEDC', and 'SITE SELECTION'. Below this, a green header bar contains links for 'MEDC Mission', 'People', 'Partners', 'Events', 'News', 'Reference Library', 'Transparency', 'Logo Request', and 'MEDC Websites'. The main content area is titled 'MEDC PROJECTS MAP' and features a map of Zeeland, Michigan, with several project locations marked by colored dots. A 'DETAILS' sidebar on the right provides information for a specific project: Company Name: Gentex Corporation, Site: 600 North Centennial Street, Zeeland, MI 49464, Industry: Other, Fiscal Year(s) Selected: 2014, Jobs Committed\*: N/A, and Project Highlights: \$271,542 to train 215 current employees and 12 new employees, the training is in 19 distinct programs i.e. PLC, SolidWorks Electrical, RSLogix 5000. This training will allow Gentex to remain competitive and could lead to hiring of up to 100 new employees. A link 'View Project Summary Report' is also present. The footer contains links for 'CONTACT', 'PUBLIC NOTICES & RFPS', 'PURE MICHIGAN TRAVEL', 'Terms & Conditions', and 'Site Map'.

*The Michigan Economic Development Corporation (MEDC) Projects Map contains layered geographic information about the recipients of the state's most expensive and widely used subsidy programs.*  
[www.michiganbusiness.org/projects/#projects-map](http://www.michiganbusiness.org/projects/#projects-map)

## STATE SUBSIDY DISCLOSURE SCORES BY RANK AND ALPHABETICALLY

<b>Rank</b>	<b>State</b>	<b>Average</b>
1	Illinois	65
2	Michigan	58
3	North Carolina	48
4	Wisconsin	46
5	Vermont	43
6	Maryland	42
7	Texas	40
8 (tie)	New York	38
8 (tie)	Oregon	38
10 (tie)	Louisiana	36
10 (tie)	Washington	36
12	Kentucky	35
13	Indiana	34
14 (tie)	Connecticut	33
14 (tie)	Missouri	33
16	Florida	32
17	Wyoming	29
18	Virginia	28
19	Iowa	27
20	Pennsylvania	25
21 (tie)	California	21
21 (tie)	Minnesota	21
21 (tie)	Ohio	21
24	Montana	20
25	Colorado	19
26 (tie)	Alaska	17
26 (tie)	District Of Columbia	17
26 (tie)	New Jersey	17
29 (tie)	Massachusetts	16
29 (tie)	Tennessee	16
31	Oklahoma	15
32 (tie)	Arizona	14
32 (tie)	Rhode Island	14
34 (tie)	Mississippi	12
34 (tie)	Utah	12
36	South Dakota	11
37	Nebraska	10
38	New Mexico	7
39	West Virginia	6
40	New Hampshire	5
41 (tie)	Georgia	4
41 (tie)	Maine	4
41 (tie)	North Dakota	4
44	Alabama	3
45 (tie)	Hawaii	1
45 (tie)	Nevada	1
45 (tie)	South Carolina	1
-	Arkansas	0
-	Delaware	0
-	Idaho	0
-	Kansas	0

<b>State</b>	<b>Average</b>	<b>Rank</b>
Alabama	3	44
Alaska	17	26 (tie)
Arizona	14	32 (tie)
Arkansas	0	-
California	21	21 (tie)
Colorado	19	25
Connecticut	33	14 (tie)
Delaware	0	-
District of Columbia	17	26 (tie)
Florida	32	16
Georgia	4	41 (tie)
Hawaii	1	45 (tie)
Idaho	0	-
Illinois	65	1
Indiana	34	13
Iowa	27	19
Kansas	0	-
Kentucky	35	12
Louisiana	36	10 (tie)
Maine	4	41 (tie)
Maryland	42	6
Massachusetts	16	29 (tie)
Michigan	58	2
Minnesota	21	21 (tie)
Mississippi	12	34 (tie)
Missouri	33	14 (tie)
Montana	20	24
Nebraska	10	37
Nevada	1	45 (tie)
New Hampshire	5	40
New Jersey	17	26 (tie)
New Mexico	7	38
New York	38	8 (tie)
North Carolina	48	3
North Dakota	4	41 (tie)
Ohio	21	21 (tie)
Oklahoma	15	31
Oregon	38	8 (tie)
Pennsylvania	25	20
Rhode Island	14	32 (tie)
South Carolina	1	45 (tie)
South Dakota	11	36
Tennessee	16	29 (tie)
Texas	40	7
Utah	12	34 (tie)
Vermont	43	5
Virginia	28	18
Washington	36	10 (tie)
West Virginia	6	39
Wisconsin	46	4
Wyoming	29	17

For the country as a whole, the average program score is just 21 out of 100. Leaving out those programs with no disclosure (and therefore scores of zero), the average program score is still just 38. Only seven programs score 75 or above:

#### HIGHEST SCORING PROGRAMS

State	Program	Score
Texas	Texas Economic Development Act (Ch. 313)	86
Illinois	Enterprise Zone	85
Illinois	Large Business Development Assistance Program	82
Illinois	EDGE Tax Credit	80
Illinois	IDOT Economic Development Program	80
Minnesota	Job Opportunity Building Zones (JOBZ)	80
Kentucky	Kentucky Business Investment Program	77

The fact that Illinois has four of the top-scoring programs explains why it wins our top state ranking. The state's overall average would be even higher but for the fact that it does not yet have online disclosure for its fifth major program, the Film Production Services Tax Credit.

The four Illinois programs, along with the Texas Economic Development Act and the North Carolina Job Development Investment Grants, were top scorers in our 2010 report as well. New to the top tier are Minnesota's JOBZ and Kentucky's Business Investment Program, which did better this time because of their stronger performance reporting.

Appendix B lists the programs we examined and their scores. Details

on the scoring of each program can be found in the online state appendices at [www.goodjobsfirst.org/showusthesubsidizedjobs](http://www.goodjobsfirst.org/showusthesubsidizedjobs).

#### INTERNAL CONSISTENCY (OR NOT)

Our findings show uneven progress not only among states but also within individual states.

Eight states show the greatest internal consistency in their disclosure systems, with less than 10 points of difference between their highest and lowest program scores (excluding those scoring zero for having no disclosure): Colorado, District of Columbia, Georgia, Illinois, Louisiana, Massachusetts, Pennsylvania and South Dakota. Among these the smallest divergence is in Louisiana, with a spread of only two points.

In some other states, there is enormous variation in the quality of disclosure. Here are the states with the greatest divergence in program scores:

- Minnesota (57 points of difference)
- Virginia (55)
- Iowa (45)
- Mississippi (45)
- Wyoming (45)
- North Carolina (44)

These wildly inconsistent states include high scorers (such as North Carolina) and low scorers (like Mississippi).

The following sections summarize our findings for our various scoring criteria:

### ***Subsidy Amounts***

Along with recipient names, the inclusion of subsidy amounts is fundamental to disclosure: how much public money is being directed to each recipient company.

Some disclosure sites provide the amount for which a company was approved, while others present the actual amount received. In many cases the two will ultimately be the same, but for performance-based subsidies the final value will depend upon the exact number of jobs created or retained, the size of the capital investment or other variables. Preferably, a disclosure site would show both amounts. We award 10 points when *either* amount is provided, 15 points when *both* are. Performance-based programs get the larger amount automatically.

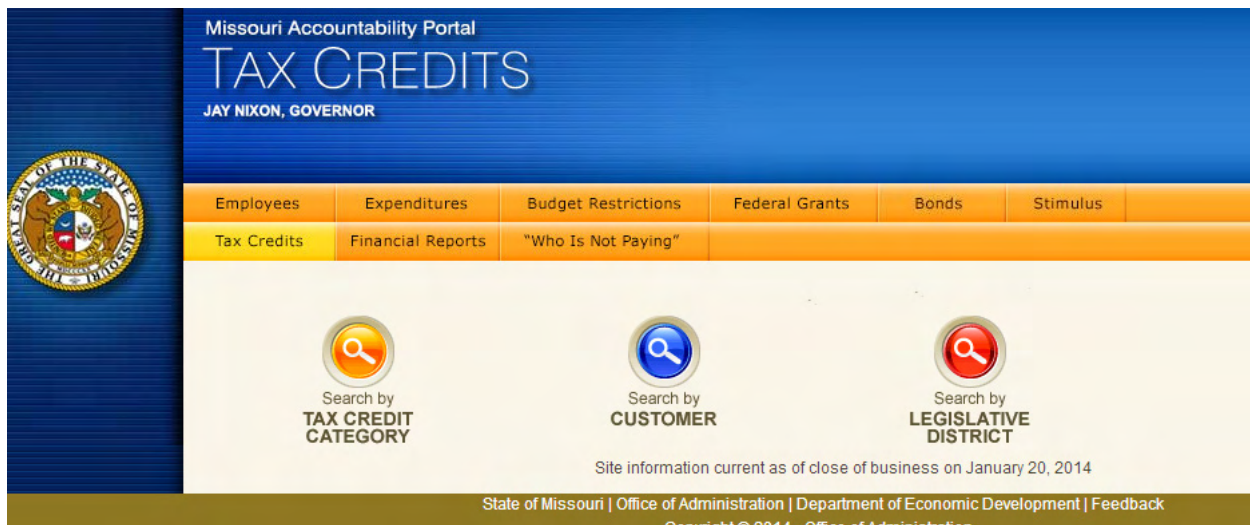
This is a change from our previous report, in which we awarded up to 40 points for subsidy value. Given our emphasis this time on performance, we lowered the points for subsidy value to make more points available for job and wage reporting.

Of the 135 programs with some form of disclosure, 50 in 28 states get 10 points and 69 in 34 states get 15 points. Another 16 programs disclose company names but not individual amounts; they get zero points in this category.

#### **NAMING NAMES OF TAX CREDIT RECIPIENTS**

Among the categories of economic development subsidies, corporate income tax credits are the one for which there has been the most resistance to disclosure. Transparency opponents sometimes claim that reporting on such credits somehow divulges proprietary corporate information (even though credits say nothing about sales or profits). This argument is increasingly undermined by the fact that a growing number of states are disclosing the names of tax credit recipients and no state has ever reported any “business climate” harm. In our universe of key programs we found several dozen examples of tax credits with disclosure. The states that best disclose data on multiple tax credit programs are Washington, North Carolina, Missouri, Massachusetts and Rhode Island.

See our online state appendices for details on these and other states.



The Missouri Accountability Portal allows users to search for tax credit recipients in multiple ways.  
<http://mapyourtaxes.mo.gov/MAP/TaxCredits/>

## Award Status

*Status.* The first step in performance reporting is to disclose the status of a subsidized project in terms of payments and compliance.<sup>11</sup> This means revealing whether a recipient has, for example, received its subsidy and met its ensuing requirements or has not yet qualified (in the case of performance-based programs) or has received an up-front payment and is not reaching its goals. We award 5 points if the disclosure site gives any indication of award status. A total of 61 programs in 27 states qualify. Wisconsin gets points in this category for all five of its programs, while Illinois and Michigan get points for four programs. The following do so for three of their programs: Indiana, Kentucky, Maryland, Montana, Oregon, Texas, Vermont, Virginia and Wyoming.

Note that we are scoring programs simply on whether there are award status designations. We have no way of evaluating whether those designations are accurate or complete. There have been reports that the Indiana Economic Development Corporation, for example, excludes some failed projects from its subsidy reporting.<sup>12</sup> Yet because the IEDC's transparency portal has a designation for project status, the three programs in our universe reported via the portal receive points in this category, but we applied a penalty for incompleteness.<sup>13</sup>

*Enforcement action.* For those recipients designated as being out of compliance, it is important for the agency to disclose whether it has taken enforcement action. We award 5 points



when the disclosure site provides this information. A total of 34 programs in 17 states qualify. Illinois and Michigan have the most with four programs each; Indiana and Texas have three each.

*Clawback details.* The disclosure of enforcement action means more if there are details. We award 5 points when a disclosure site reveals the dollar amount that has been recouped (or is being sought) through clawbacks, recalibrations or rescissions. A total of 18 programs in 12 states get points here. The states with the largest number of programs providing this information are Indiana and Texas, each with three (however, as noted above, Indiana erases failed deals from its portal).

### Jobs Data

The primary justification for giving taxpayer funds to private-sector entities is to encourage them to create jobs that will benefit the residents of the area; sometimes job retention is the goal. Given the nation's painfully slow recovery from the Great Recession, it is of great public interest importance to know how many jobs a subsidy recipient is creating or retaining.

We award 5 points when the projected or promised number of jobs is reported, and 15 points when the disclosure covers actual employment outcomes.

We give 20 points when *both* are provided. For programs that subsidize workforce training, we treat training slots as equivalent to jobs.

Of the 135 programs with disclosure, 101 require some degree of job reporting: 42 in 26 states provide projected job numbers only, 18 in 12 states provide actual jobs only, and 41 in 24 states provide both. That is, only 59 programs disclose jobs actually created (or workers actually trained)—only about 1 in 4 of the rated programs.

Wisconsin gets maximum points for all five of its programs; Illinois does so for four; Connecticut, Michigan and New York do so for three programs.

### Wage and Payroll Data

The quantity of jobs is not the only consideration; the quality of those positions is also critical. It is bad enough when the private sector creates low-wage jobs with its own money. But if taxpayer funds underwrite poverty-wage jobs, workers and their families will remain dependent on social safety-net programs such as food stamps, Medicaid, and Children's Health Insurance, creating hidden taxpayer costs.

Therefore, to measure the true costs and benefits of a deal, the public needs

to know job quality: the wage rates of jobs created by subsidy recipients. While wage rates are preferable, we also give credit if total payroll amounts are provided together with job numbers.

We award 10 points for providing projected or promised wage or payroll data, and 15 points for requiring the disclosure of actual pay levels. We give 18 points when *both* are required.

Of the 135 programs with disclosure, 47 provide some form of wage or payroll data: 25 in 15 states provide projected data only, 7 in 6 states provide actual data only, and 15 in 9 states provide both (including four in Illinois). That is, only 22 programs—or 1 in 11 for our entire sample—disclose wages actually paid.

*Wage disaggregation.* It is important to know average wage rates for jobs created by subsidized companies, but if the wages being averaged span a wide range of job titles, results can be skewed by a small number of high-paid employees. Recipients should be required to show the distribution of wage rates. This can be done either by showing wage ranges for all workers, or by dividing positions into occupational categories and showing the average for each. Programs that provide such

information receive 20 points, whether their overall wage reporting refers to either promised or actual amounts or both. Only 8 programs qualify: the 4 from Illinois, three from Washington and Minnesota's JOBZ.

Looking at job and wage reporting together, there are 47 programs out of the 246 that provide at least some information in both categories. Among these are four programs each from Illinois and Louisiana as well as three programs each from Florida, Indiana, Kentucky, North Carolina, Texas and Washington.

There are only 21 programs providing actual amounts relating to both jobs and wages. These include four in Illinois, three in Washington, two each in Michigan, North Carolina, Texas and Vermont; and one each in Arizona, Florida, Kentucky, Minnesota, New York and Oregon.

There are 145 programs with neither job nor wage reporting of any kind. In addition to the four states with no disclosure, the following states provide no job or wage information for any of their major programs: Alabama, District of Columbia, Hawaii, Maine, Nevada, North Dakota, Rhode Island and South Carolina.

## ARIZONA COMPETES FUND

Comprehensive Annual Report

Released November 1, 2012

### Fiscal Year 2012 Annual Report

	Clear Energy Systems, Inc.	Silicon Valley Bank	Ulthera, Inc.	United HealthCare Services, Inc.
North American Industry Classification System (NAICS)	335 (Manufacturing)	522 (Finance & Insurance)	339 (Manufacturing)	524 (Finance & Insurance)
Direct Jobs Commitment over 3 Years	225	220	111	400
Actual Direct Jobs through FY12	17	81	54	0
Average Annual Wages Commitment	\$65,000	\$88,000	\$67,000	\$37,000
Actual Annual Average Wages of Jobs Created in FY12	\$64,459	\$114,753	\$103,038	\$0
Capital Investment Commitment over 3 Years	\$7,000,000	\$5,000,000	\$1,680,000	\$4,000,000
Actual Capital Investment through FY12	\$0	\$0	\$373,505	\$0

The Arizona Commerce Authority issues annual and quarterly reports describing projected and actual job and wage creation through the Arizona Competes Fund.

<http://www.azcommerce.com/about-us/incentive-reports>

### FILM NOIR

As the number of traditional economic development projects in sectors such as manufacturing remains depressed, states have been looking to alternatives. A popular choice is the entertainment industry, which can now receive corporate income tax credits and other financial incentives in nearly every state. In some places these subsidies have become major costs. Louisiana and New York, for example, have each been spending more than \$200 million a year.

Film subsidies are part of this study's universe of major programs in 23 states. Unfortunately, in 11 of these states there is no online recipient disclosure (we don't give credit if the project name is included but not the production company name). In some states—such as

Alabama, Hawaii and New Mexico—this is as bad as the state's overall limited or non-existent disclosure. Yet in other states that score relatively well overall, an absence of disclosure for film subsidies dampens what would otherwise be an even higher score. The most dramatic example of this is Illinois, which scores first among the states but fails to provide disclosure for its Film Production Services Tax Credit.

Among the dozen states with film subsidy disclosure, the ones that do the best job are Michigan, North Carolina, Maryland, and Louisiana—all of which also score relatively well overall. Yet there are anomalies here also. Alaska, which has mediocre overall scores, does fairly well when it comes to film subsidy transparency.

## Project Information

*Location.* It is important for taxpayers to know not only which companies are receiving subsidies but also the location of the specific facility where jobs are being created. Residents may want to see whether their community is getting a fair share of the benefits, or they may want to apply for job opportunities. Our affiliate Good Jobs New York publishes Subsidy Snapshots that show the location of subsidized businesses in New York City and list the number of jobs those companies have promised to create. The snapshots are used by job training providers when seeking to place their students.

Location is also crucial for researchers seeking to analyze the patterns of subsidy distribution to determine, for example, whether there is a spatial mismatch between the communities most in need and the areas getting the most money, whether jobs are accessible to workers who cannot afford a car, or whether subsidies are generally contributing to suburban sprawl. Good Jobs First has published several mapping studies to address such questions.<sup>14</sup>

We give 10 points to programs that provide the exact project street address, but nothing if only a general location (city, county, etc.) is provided. However,

film subsidy programs, which in most cases do not involve a permanent location, get the 10 points if they simply list the city or county where the production took place.

Of the 135 programs with disclosure, 48 in 23 states receive credit for location. The state with the most programs providing this information is Michigan with all five. Illinois and Maryland have it for four programs, and the following states for three: Louisiana, Oregon, Pennsylvania, Washington and the District of Columbia.

Surprisingly, only a handful of states are using maps to show the location of subsidized projects. The pioneer in this area has been Michigan. The Michigan Economic Development Corporation's website contains an interactive map that shows the location of subsidized facilities. Users can click on a pushpin icon to obtain project details. (This feature appeared after Good Jobs First's 2006 study, *The Geography of Incentives*, which mapped almost 4,000 deals in Michigan.<sup>15</sup>) Connecticut, Utah and Wisconsin recently introduced a similar feature.

*Relocations.* Another crucial issue relating to geography is whether the facility receiving the subsidy is new or was moved from another location, especially if it was in another state.



The screenshot shows the North Carolina Department of Revenue website. The header features the department's name in large, bold letters, with a background image of a calculator and the state seal. Navigation links include Home, About Us, News, E-Services, and Tax Forms. A search bar is located on the right. The main content area displays the '2013 Economic Incentives Report' with a link to the 'Overview'. Below this, a table lists various tax incentives with columns for the type of credit, number of taxpayers, credits claimed, sunset date, number of installments, carry-forward years, statute, and required forms. To the right of the table, there are sections for 'TAX INFORMATION FOR:' (listing Individuals, Businesses, Tax Professionals, and Local Government) and 'QUICK LINKS' (listing FAQs, Taxpayer Self-Help, Tax Information, Understanding Your Notice, Collections - Past Due Taxes, Armed Forces, Resolving Disputes, Property Auctions, and Reports and Statistics).

## NORTH CAROLINA DEPARTMENT OF REVENUE

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### 2013 Economic Incentives Report

[2013 Economic Incentives - Overview](#)

Click on links to go to taxpayer-detail reports.

Reports of Credits Taken or Refunds Claimed	Number of Taxpayers	Credits Taken/ Refunds Claimed	Sunset for Generating Credits or Refundable Purchases	Number of Installments	Carry-forward Years	Statute	DOR Tax Forms Required
<a href="#">Creating Jobs (Article 3A)</a>	209	4,121,708	January 1, 2007	4	5	§ 105-129.8	NC-478; NC-478A
<a href="#">Machinery and Equipment Investment (Article 3A)</a>	638	31,422,010	January 1, 2007	7	5	§ 105-129.9	NC-478; NC-478B
<a href="#">Research and Development (Article 3A)</a>	56	2,844,528	January 1, 2007	NA	15	§ 105-129.10	NC-478
<a href="#">Worker Training (Article 3A)</a>	26	53,192	January 1, 2007	NA	5	§ 105-129.11	NC-478; NC-478E
<a href="#">Investing in Central Office or Aircraft Facility (Article 3A)</a>	18	288,497	January 1, 2007	7	5	§ 105-129.12	NC-478
<a href="#">Technology Commercialization (Article 3A)</a>	4	4,804	January 1, 2007	NA	20	§ 105-129.9A	NC-478
<a href="#">Substantial</a>							

**TAX INFORMATION FOR:**

- Individuals
- Businesses
- Tax Professionals
- Local Government

**QUICK LINKS**

- FAQs
- Taxpayer Self-Help
- Tax Information
- Understanding Your Notice
- Collections - Past Due Taxes
- Armed Forces
- Resolving Disputes
- Property Auctions
- Reports and Statistics

The North Carolina Department of Revenue maintains a detailed annual report disclosure system that contains information about subsidy recipients as well as statutory program information. <http://www.dor.state.nc.us/publications/incentives/2013/index.html>

The use of subsidies to encourage companies to move jobs across state lines is a growing problem in the United States. As we argued in our *Job-Creation Shell Game* report in 2013, this practice amounts to a kind of fraud, in which states award subsidies meant for new jobs instead to existing positions that were simply transferred from

another site, sometimes in the same metropolitan area.<sup>16</sup>

We award 3 points to programs that indicate whether subsidized projects are relocations, whether intrastate or interstate. Only 11 programs in 6 states qualify. Four of those programs are in Illinois, 2 each in Kentucky and



Wyoming, and 1 in Minnesota, New Jersey and New Mexico.

*Documents and Subsidy Packages.* Two other types of project information that states should provide are project documents (such as development agreements) and details on other subsidies the project may have received from local authorities.

We award 2 points when either of these is provided. Of the 135 programs with disclosure, 35 qualify for points in this category. Nine of these provide documents only, 20 provide package information only, and six provide both.

### *Company Information*

*Company identifiers.* Researching the subsidies received by a specific company is made easier if states provide a unique identifier for recipients. The best tools are a Dun's number or a federal Employer Identification Number (EIN). We award 2 points to programs which provide this useful information, but we found only one that does so, the Texas Economic Development Act.

*NAICS.* Analyzing the patterns of subsidy awards is also facilitated when states provide industry codes for the recipient companies. The system most often used by economists and other analysts is the

federal government's North American Industry Classification System (NAICS). We award 1 point to programs that display NAICS codes. Twenty-two programs qualify: four in Illinois and Wisconsin; three in Louisiana and Maryland; two in Connecticut and Kentucky; and one in Arizona, North Carolina, Oklahoma and Texas.

*Parent companies.* A third piece of useful information about a recipient company is the name of its corporate parent. This makes it easier to determine the full extent of subsidies being received by a large company through its various subsidiaries.

We award 2 points to programs that provide this information, but only two do so: Louisiana's Motion Picture Investor Tax Credit and Minnesota's Job Opportunity Building Zones.

### *Design of Website*

*Ease of access.* Transparency is of little value if users cannot find the information. To put it another way: disclosure should not be a treasure hunt. Some states hide their subsidy recipient disclosure on obscure webpages or in hard-to-find PDF reports.

We give 3 points to programs that have separate and clearly identifiable

**DEO** FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY

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## Economic Development Portal

**Program:**

- All Programs
- Brownfield Redevelopment Bonus Refunds (§288.107, F.S.)
- Capital Investment Tax Credit (§220.191, F.S.)
- Disproportionally Affected County § 288.106. (8), F.S.
- Economic Development Grant

**Business:**

- All Businesses
- 1Brick, LLC
- 21st Century Oncology Management Services, Inc.
- 2G CENERGY Power Systems Technologies Inc.
- AAA Auto Club South, Inc.

**Please select the fields that you would like included in your report.**

- ☐ Target Industry
- ☐ High Impact Performance Incentive (HIPI)
- ☐ Business Location
- ☐ Business Firm Size
- ☐ Small Business
- ☐ Headquarters (If Applicable)
- ☐ Confirmed Amount Paid (To Date)

**County:**

- All Counties
- Alachua
- Baker
- Bay

**Status:**

- All
- Active
- Complete
- Inactive

**Start Date:**  **End Date:**

The Florida Department of Economic Opportunity's Economic Development Portal provides straightforward transparency of the state's subsidy spending. [www.floridajobs.org/business/DEO\\_EDP\\_PROD.htm](http://www.floridajobs.org/business/DEO_EDP_PROD.htm)

disclosure websites or ones for which the reporting is contained in program annual reports or in other obvious locations on agency websites. Programs whose information is difficult to find get no points in this category.

Of the 135 programs with disclosure, 105 receive points in this category. The only states that receive points for ease of access for all of their major programs are Michigan, Washington and Wisconsin. Eight more states receive points for all but one of their programs in our sample: Alaska, Illinois, Indiana,

Maryland, Missouri, Ohio, Pennsylvania, and Vermont.

*Google government.* Economic development subsidy disclosure is only one facet of a larger movement toward greater transparency in state government operations. Many states have created new open government (or “Google government”) websites that provide easy access to fiscal data.<sup>17</sup> In most cases, these sites do not have any information on subsidies, but they should: subsidy costs are very much part of overall state finances.

We award 2 points to programs whose recipient information appears as part of a wider open government website (even if it is only as a link to an agency website). Only 24 programs in nine states qualify: four in Indiana and Oregon; three in Kentucky, Louisiana and Missouri; two in Iowa, Montana and Pennsylvania; and one in Oklahoma.

*Depth of data.* Disclosure sites are also most useful if they provide more than one year of data. We award 3 points to programs with multiple years of information. A total of 112 of the 135 programs with disclosure receive these points.

*Downloadability.* The final aspect of usability we consider is the ability to download the disclosure data into a spreadsheet for more detailed analysis. We award 2 points to programs that

provide this feature. Thirty-five programs in 16 states receive these points. The states with the most programs providing downloadable data are Louisiana and Ohio, with four each.

## Penalties

For some programs, the information presented in one or more of preceding categories is significantly incomplete or deficient. In those cases we penalize the programs by awarding only partial points. For example, Georgia's EDGE and Regional Economic Business Assistance Programs are penalized because the Department of Economic Development keeps the disclosure information on its website for only 30 days.

All penalty cases are described in the online state appendices at [www.goodjobsfirst.org/showusthesubsidizedjobs](http://www.goodjobsfirst.org/showusthesubsidizedjobs).



The screenshot shows the Maryland Finance Tracker website. The header includes the Maryland Department of Business & Economic Development logo and a search bar. Below the header, there are navigation links like 'START A BUSINESS', 'BUSINESS RESOURCES', and 'MOVE YOUR BUSINESS'. A large red banner with 'MARYLAND FINANCE TRACKER' and dollar signs is prominent. Below the banner, there are search filters for Fiscal Year, Program, NAICS Code, and County. A table of results is displayed at the bottom, showing data for 2009 for BoxTone, Inc. and the Maryland Industrial Training program.

Fiscal Year	Recipient	Program	Approved Loan Amount	Loan Guarantee Amount	Total Project Costs	New Jobs	Retained Jobs	Promised Trainees	Maryland Local Hires	Number Of Maryland Businesses	Job Reporting Required Y/N	NAICS Code	Address
2009	BoxTone, Inc.	Maryland Industrial Training	\$25,000.00	\$0.00		87		36				541990	8825 Stanford Blvd

Maryland's Finance Tracker search engine allows users to download subsidy search results. <http://choosemaryland.org/business-resources/Pages/FinanceTracker.aspx>

### STAND-OUTS IN BROAD CATEGORIES

**Performance reporting:** Illinois scores highest in our study in large part because of the strength of its reporting on outcomes. The four major programs in the state with disclosure get the highest scores relating to both job and wage information, meaning that they show both projected and actual numbers, and for wages there is also a disaggregation of the results. They also provide information on enforcement actions taken against companies that are not in compliance with their performance obligations.

Third-ranked North Carolina has some degree of jobs reporting for all five of its major programs and wage reporting for three of the five. Fourth-ranked Wisconsin also has job reporting for all of its major programs but wage reporting for none. Texas, in seventh place, has both kinds of reporting as well as data on enforcement actions, including the dollar value of clawbacks.

**Usability:** Among the 46 states and the District of Columbia with some subsidy disclosure, too many rely on hard-to-find webpages or reports, with the

latter often taking the form of lengthy PDF documents. By contrast, some states make better use of the web by presenting information through search engines covering multiple subsidy programs. The sites that stand out include:

- Florida Economic Development Incentives Portal
- Illinois Grant Tracker
- Indiana Economic Development Corporation Transparency Portal
- Kentucky Financial Incentives Database
- Maryland Finance Tracker
- Michigan Economic Development Corporation Projects Map
- Missouri Accountability Portal
- Wisconsin Act 125 Searchable Data

Unfortunately, many of these search engines do not make it possible to export search results into a spreadsheet. The states that do allow this useful function are Indiana, Maryland and Missouri, though in Missouri's case one has to download the entire list from a separate page.

# Conclusions and Policy Recommendations

Our findings on state economic development subsidy reporting practices reveal two different stories. The first is one of the steady spread of transparency across the country. Whereas only a handful of states disclosed a dozen years ago, today there are only four holdouts.

But a parallel narrative is the very inconsistent quality of this disclosure among states and even within some individual states. Even in those states that do have some recipient disclosure, the reporting often does not cover all key programs and omits vital pieces of information, especially with regard to job and wage outcomes. That is why the many of the program scores and state averages in our study are dismally low.

The conclusion is clear: the accountability movement has made real advances but still has a long way to go before subsidies are as transparent as other forms of state spending. To aid that movement, we want to reiterate what we believe to be the most important elements of online subsidy reporting. Not surprisingly, these mirror our scoring system. We rated the states

based on what we think ought to be disclosed, and that opinion is informed by our day-to-day work with subsidy data.

Our decision to allocate 55 percent of total possible points to reporting on award status, jobs and wages reflects a belief that states must do more to inform the public about the effectiveness of subsidy programs. There is a vigorous debate over the legitimacy of any diversion of public resources to private parties, yet there is a far broader consensus that once subsidies are in use taxpayers have a right to know everything about where money is going and what those public investments are producing in return.

These transparency features should be a part of every subsidy program:

## *Basic Subsidy, Project and Company Information*

- The program source and the projected and actual subsidy amounts received by each participating company.



- The exact location of the subsidized facility, including street address and ZIP code.
- An indication of whether the subsidized project is a new facility or a relocation (and if it is a relocation, where it came from, interstate or intrastate).
- Key documents such as approved applications (with truly proprietary data redacted) and signed agreements.
- Company identifiers such as a Dun's number or a federal Employer Identification Number.
- An industry designation such as the federal government's North American Industry Classification System (NAICS).
- The name of the recipient company's corporate parent.
- Company-specific enforcement data (including dollar amounts) on clawbacks, recalibrations and rescissions.
- The number of promised/ projected jobs or training slots as well as the actual numbers achieved.
- The wage rate promised as well as actual wages paid.
- A breakdown of wage rates according to job title or occupation.

### *Ease of Access and Usability*

### *Status and Outcomes*

- An indication of the status of each award (whether it is active, terminated, etc.).
- An indication of whether enforcement action has been taken against the recipient.
- Placement of the information at a website that is not difficult to find.
- Inclusion of the data on the state's general transparency website or a link from that site.
- Use of search engines and other interactive tools.
- Inclusion of multiple years of data.
- A feature that allows the user to download the data to a spreadsheet.

### ***Emerging Data Frontiers***

Once they achieve the preceding recommendations, states should consider giving taxpayers even more information.

For example, states could consider mapping the geographic distribution of subsidies to see if they match up with patterns of economic need, based on unemployment rates, business closures and other factors. In other words, are subsidies helping to bring economic activity and employment opportunities to communities that need them the most?

Also, taxpayers should be told more about subsidy recipients. For example, it would be useful to have access to consolidated data on whether a company is living up to its job-creation promises in all of the subsidy deals it has with the state. In addition, taxpayers should know about other dealings the company has with the state. One should be able to see, for example, data on state procurement contracts a subsidy recipient has received. There should also be links to data on state campaign contributions and lobbying expenditures by the company and its executives.

The public should also know about the track record of subsidy recipients regarding compliance with environmental, workplace and other government regulations. In some cases, individual companies are receiving hundreds of millions of dollars in state tax breaks or other subsidies. The public has a right to know whether these firms are law-abiding. Ideally, this information should also be reported when a company applies for a major discretionary subsidy, so the public can comment.

Secrecy in economic development is no longer acceptable. The use of job subsidies remains a highly controversial practice, and taxpayers have a right to know as much as possible about costs and benefits.

# Endnotes

- <sup>1</sup> For profiles of each state's subsidy practices, see the Accountable USA section of the Good Jobs First website at <http://www.goodjobsfirst.org/accountable-usa>.
- <sup>2</sup> Kenneth P. Thomas, *Investment Incentives and the Global Competition for Capital* (Palgrave Macmillan, 2010).
- <sup>3</sup> For a wide-ranging critique of development subsidies, see Greg LeRoy, *The Great American Jobs Scam: Corporate Tax Dodging and the Myth of Job Creation* (Berrett-Koehler Publishers, 2005); <http://www.greatamericanjobsscam.com>.
- <sup>4</sup> For details on these reforms, see the Good Jobs First Web site: <http://www.goodjobsfirst.org/accountable-development/key-reforms-overview>
- <sup>5</sup> <http://www.goodjobsfirst.org/smart-growth-working-families/subsidies-and-sprawl>
- <sup>6</sup> <http://www.goodjobsfirst.org/showusthesubsidies>
- <sup>7</sup> <http://www.goodjobsfirst.org/sites/default/files/docs/pdf/statedisclosure.pdf>
- <sup>8</sup> We have also published a report on local transparency practices: Leigh McIlvaine and Philip Mattera, *Show Us the Local Subsidies: Cities and Counties Disclosing Economic Development Subsidies* (Good Jobs First, May 2013); online at <http://www.goodjobsfirst.org/sites/default/files/docs/pdf/showusthelocalsubsidies.pdf>
- <sup>9</sup> <http://www.goodjobsfirst.org/subsidy-tracker>
- <sup>10</sup> <http://www.goodjobsfirst.org/sites/default/files/docs/pdf/il.pdf>
- <sup>11</sup> For more on state practices with regard to enforcement, see *Money-Back Guarantees for Taxpayers: Clawbacks and other Enforcement Safeguards in State Economic Development Subsidy Programs* (Good Jobs First, January 2012); online at <http://www.goodjobsfirst.org/moneyback>
- <sup>12</sup> See, for example: <http://www.wthr.com/story/13870940/where-are-the-jobs-the-real-numbers-are-in>
- <sup>13</sup> We sought to verify findings made by WTHR TV about IEDC's "selectively presenting data" by comparing the entries in the IEDC transparency database as of November 2013 to those in January 2014. We found that 144 subsidy awards listed in November data no longer appeared two months later. Among these, 28 were EDGE tax credits, 100 were Skills Enhancement Fund awards, and 9 were Hoosier Business Investment tax credits (the rest were from programs not in our sample). Those companies were eligible to receive up to \$35.9 million subsidies over the life of their awards. As of November they had been certified to receive (or had actually received) \$13.1 million of those subsidies.

For example, NuSun, Inc. was reported to have been awarded \$2.25 million in EDGE tax credits from a contract dated February 13, 2013. The contract was reported to have been “Executed” and “Compliant” with the promise to create 240 jobs. However, the contract disappears in the January 2014 dataset. Although the November 2013 data states that NuSun, Inc. was not actually paid or certified for any subsidies, it now appears as if the company was never awarded subsidies at all. Similarly, Interstate Warehousing, Inc. was awarded \$200,000 in EDGE tax credits on January 31, 2012. Records from November 2013 show the company actually received \$19,758 in subsidies and that the contract was terminated, but the state did not seek to recapture the subsidies awarded to the company. Cases like these are the opposite of transparency and leave taxpayers in the dark about the outcomes of subsidy awards.

We are unable to determine whether omissions such as these are intentional or accidental. However, these absent records make us continue to question the transparency practices in Indiana. As a result, we deducted 10 points as a penalty from the score of Indiana’s EDGE tax credit program, the Skills Enhancement Fund, and the Hoosier Business Investment tax credit program.

<sup>14</sup> <http://www.goodjobsfirst.org/smart-growth-working-families/subsidies-and-sprawl>

<sup>15</sup> <http://www.goodjobsfirst.org/sites/default/files/docs/pdf/michiganlanduse.pdf>

<sup>16</sup> <http://www.goodjobsfirst.org/sites/default/files/docs/pdf/shellgame.pdf>

<sup>17</sup> For an assessment of these Google government sites, see: *Following the Money: How the 50 States Rate in Providing Online Access to Government Spending Data* (U.S. PIRG Education Fund, March 2013); online at <http://uspirg.org/reports/usp/following-money-2013>

Cover Photo: Jennifer Walling

# Appendix A: Sample Program Scoring Sheet

<b><i>Show Us the Subsidized Jobs:</i></b> <b>Scoring Details for State Programs</b>		<i>Maximum possible score for category</i>
<i>Score criteria</i>		
Subsidy Value	BOTH amount approved AND actual amount disbursed/claimed (15) -or-	15
	Either amount approved OR actual amount disbursed/claimed (10) -or-	
	Performance-based with actual amount disbursed/claimed (15)	
Status of Award	Indication or whether award is completed, active, terminated (5)	15
	Disclosure of whether enforcement action taken (5)	
	Disclosure of amount clawed back or recalibrated or rescinded (5)	
Jobs Reporting	Number of jobs or training slots promised/projected ONLY (5) -or-	20
	Actual number of jobs created/retained or trainings ONLY (15) -or-	
	BOTH promised/projected and actual (20)	
Wages Reporting	Wage rates/payroll promised/projected only (10) -or-	20
	Actual wage rates/payroll only (15) -or-	
	Both promised and actual (18) -or-	
	Either promised and actual with wage disaggregation (20)	
Project Information	Location with street address (10)	15
	Indication whether the project is a relocation (3)	
	Project documents OR total subsidy package data (2)	
Company Information	DUNS or FEIN (2)	5
	NAICS (1)	
	Parent company (2)	
User Features	Ease of access (3)	10
	Multiple years of data (3)	
	Downloadable (2)	
	Part of or linked to a wider government transparency site (2)	
<i>Total before penalty</i>		100
<i>Penalty points</i>		
<b>TOTAL PROGRAM SCORE</b>		



# Appendix B: State Program Scores

<i><b>State</b></i>	<i><b>Program</b></i>	<i><b>Score</b></i>
Alabama	Alabama Industrial Development Training	16
	Enterprise Zone Credit	0
	Film Production Rebates	0
	Income Tax Capital Credit	0
	Industrial Development Grant	0
Alaska	Commercial Fishing Revolving Loan Program	0
	Development Finance Program	18
	Film Industry Tax Credit	33
	Oil and Gas Production Tax Credits	18
Arizona	Arizona Competes Fund	55
	Arizona Job Training Program	16
	Military Reuse Zone	0
	Quality Jobs Tax Credit Program	0
	Research and Development Tax Credit	0
Arkansas	Advantage Arkansas Income Tax Credits	0
	ArkPlus Income Tax Credit	0
	Business and Industry Training Program	0
	Create Rebate Program	0
	InvestArk Sales and Use Tax Credits	0
California	California Research Credit	0
	Employment Training Panel	46
	Enterprise Zone Hiring Tax Credit	0
	Film and Television Production Tax Credit	36
Colorado	Colorado First Training Program	0
	Enterprise Zone Program	0
	Existing Industry Training Program	0
	Job Growth Incentive Tax Credit	51
	Strategic Fund	43
Connecticut	Enterprise Zone and Urban Jobs Tax Credits	0
	Film and Digital Media Tax Credit	15
	Job Creation Tax Credit	48
	Manufacturing Assistance Act	51
	Small Business Express	51

<i><b>State</b></i>	<i><b>Program</b></i>	<i><b>Score</b></i>
Delaware	Bank Franchise Tax Credits	0
	Blue Collar Training Grant	0
	Delaware Strategic Fund	0
	New Jobs Creation	0
	New Jobs Infrastructure Fund	0
District Of Columbia	Payment in Lieu of Taxes (PILOT) Financing Debt Service	23
	Property Tax Abatements and Exemptions	20
	Qualified High Technology Company	0
	Tax Increment Financing	25
Florida	Economic Development Transportation Fund	0
	Enterprise Zone Program	0
	Film & Entertainment Incentive	41
	Qualified Target Industry Tax Refund	57
	Quick Action Closing Fund	62
Georgia	Economic Development, Growth and Expansion (EDGE) Fund	14
	Film, Television and Digital Entertainment Tax Credit	0
	Job Tax Credit	0
	Quality Jobs Tax Credit	0
	Regional Economic Business Assistance (REBA)	5
Hawaii	Capital Goods Excise Tax Credit	0
	Employment and Training Fund Statewide Training Grants	0
	Enterprise Zones	3
	Film & Digital Media Income Tax Credit (Act 88)	0
Idaho	3% Investment Tax Credit	0
	Business Advantage Program	0
	Hire One Tax Credit	0
	New Jobs Tax Credit	0
	Research and Development Activity Income Tax Credit	0

## SHOW US THE SUBSIDIZED JOBS

<i><b>State</b></i>	<i><b>Program</b></i>	<i><b>Score</b></i>
Illinois	EDGE Tax Credit	80
	Enterprise Zone	85
	Film Production Services Tax Credit	0
	IDOT Economic Development Program	80
	Large Business Development Assistance Program	82
Indiana	Economic Development for a Growing Economy	47
	Enterprise Zone Program	0
	Hoosier Business Investment Tax Credit	47
	Skills Enhancement Fund	47
	Twenty-First Century Research and Technology Fund	30
Iowa	Enterprise Zones	60
	High Quality Jobs Program	60
	Industrial New Jobs Training (260E)	0
	Iowa New Jobs Tax Credit (260E)	0
	Research Activities Credit	15
Kansas	High Performance Incentive Program	0
	Investments in Major Projects and Comprehensive Training Program (IMPACT)	0
	Promoting Employment Across Kansas (PEAK)	0
	Research Credit	0
	Star Bonds	0
Kentucky	Bluegrass State Skills Corporation Grant-in-Aid Program	48
	Coal Used in the Manufacture of Electricity	0
	Kentucky Business Investment Program	77
	Kentucky Enterprise Initiative Act	52
	Machinery for New and Expanded Industry and Certain Industrial Machinery	0
Louisiana	Enterprise Zones	46
	Industrial Tax Exemption	46
	Motion Picture Investor Tax Credit	44
	Purchases of Manufacturing Machinery and Equipment Exemption	0
	Quality Jobs Program	46

<i><b>State</b></i>	<i><b>Program</b></i>	<i><b>Score</b></i>
Maine	Business Equipment Tax Exemption (BETE)	0
	Business Equipment Tax Reimbursement Program (BETR)	21
	Employment Tax Increment Financing	0
	Pine Tree Development Zones	0
	Research Expense Tax Credits and Super R&D Tax Credit	0
Maryland	Film Tax Credits	46
	Job Creation Tax Credit	34
	MEDAAF	69
	One Maryland Tax Credit	34
	R & D Tax Credit	28
Massachusetts	Economic Development Incentive Program (EDIP)	26
	Film Tax Credit	23
	Investment Tax Credit	0
	Life Sciences Investment Tax Credit	30
	Research Tax Credit	0
Michigan	Brownfield Redevelopment TIF & MBT	33
	Film and Digital Media Tax Credit	68
	MEGA (Michigan Economic Growth Authority) Tax Credits	58
	Michigan Business Tax Battery Credit	58
	Renaissance Zone Program	73
Minnesota	Business Development Public Infrastructure Grant Program	0
	Job Opportunity Building Zones (JOBZ)	80
	Job Skills Partnership Program	23
	Minnesota Investment Fund	0
	Research and Development Tax Credits	0
Mississippi	Advantage Jobs Rebate Program	8
	Jobs Tax Credit	0
	Major Economic Impact Act	53
	Manufacturing Investment Tax Credit	0
	Rural Economic Development (RED) Credits	0

## SHOW US THE SUBSIDIZED JOBS

<i><b>State</b></i>	<i><b>Program</b></i>	<i><b>Score</b></i>
Missouri	BUILD - Business Use Incentives for Large Scale Development	43
	New Jobs Training Program	25
	Quality Jobs Program	64
	State Supplemental Tax Increment Financing	0
Montana	Big Sky Economic Development Trust Fund	28
	Oil and Natural Gas Production Exemption	0
	Primary Sector Workforce Training Grant	41
	Qualified Research Credit	0
	Wood Products Revolving Loan Fund (State)	33
Nebraska	LB 775/Employment and Investment Growth Act	11
	Nebraska Advantage Act	26
	Nebraska Advantage Job Training Program	0
	Nebraska Research and Development Act	0
	Quality Jobs Program	11
Nevada	Catalyst Fund	0
	Personal Property Tax Abatement	3
	Sales and Use Tax Abatement	0
	Silver State Works Employee Hiring Incentive	0
	Train Employees Now	0
New Hampshire	Community Development Investment Program	0
	Economic Revitalization Zone Tax Credits	0
	Job Training Fund	21
	Research and Development Credit	0
New Jersey	Business Employment Incentive Program	44
	Economic Redevelopment and Growth (ERG) Program	21
	Film Production Tax Credit	0
	Grow New Jersey Assistance Program	21
	Urban Enterprise Zone Program	0
New Mexico	Film Tax Credit	0
	High Wage Jobs Tax Credit	0
	Job Training Incentive Program	34
	Manufacturer's Investment Tax Credit	0
	Technology Jobs Tax Credit	0



<i><b>State</b></i>	<i><b>Program</b></i>	<i><b>Score</b></i>
New York	Brownfield Cleanup Program	23
	Empire State Film Tax Credit Program	0
	Excelsior Jobs Program	41
	Industrial Development Agencies	66
	Start-UP NY	60
North Carolina	Article 3J Tax Credits for Growing Businesses	30
	Film Production Tax Credit	61
	Job Development Investment Grant	74
	One North Carolina Fund	47
	William S. Lee (Article 3A) Tax Credits	30
North Dakota	Income Tax Exemption for New or Expanding Businesses	0
	New Jobs Training	0
	North Dakota Development Fund	20
	Renaissance Zones	0
	Wage and Salary Credit	0
Ohio	Facilities Establishment Fund	23
	Job Creation Tax Credit	23
	Job Retention Tax Credit	38
	Motion Picture Tax Credit	0
	Ohio Incumbent Workforce Training Voucher	23
Oklahoma	Investment/New Jobs Tax Credit	23
	Quality Jobs/21st Century Quality Jobs	36
	Quick Action Closing Fund	0
	Training for Industry	0
Oregon	Enterprise Zone Program	40
	Oregon Investment Advantage	55
	Qualified Research Activities Tax Credit	0
	Renewable Resource Equipment Manufacturing Facilities	30
	Strategic Investment Program	67

## SHOW US THE SUBSIDIZED JOBS

<i><b>State</b></i>	<i><b>Program</b></i>	<i><b>Score</b></i>
Pennsylvania	Film Tax Credit	33
	Job Creation Tax Credit	35
	Keystone Innovation Zone Tax Credits	26
	Keystone Opportunity Zone Program	0
	Pennsylvania First Grant	33
Rhode Island	Corporate Income Tax Rate Reduction for Job Creation	28
	Enterprise Zone Tax Credits	26
	Job Training Tax Credits	3
	Manufacturing and High Performance Manufacturing Investment Tax Credits	0
	Motion Picture Tax Credits	15
South Carolina	Economic Impact Zone Investment Credit	0
	Governor's Closing Fund	0
	Job Development Credits	3
	Job Tax Credit	0
	readySC Training	0
South Dakota	Agricultural Processing and Export Loan Program (APEX)	18
	Jobs Grant Program	0
	Revolving Economic Development and Initiative (REDI) Fund	15
	SD Works	21
	Workforce Development Program	0
Tennessee	FastTrack Programs	41
	Headquarters Tax Credit	0
	Jobs Tax Credit	0
	Tennessee Job Skills	23
Texas	Film Tax Credits	0
	Skills Development Fund	0
	Texas Economic Development Act (Ch. 313)	86
	Texas Emerging Technology Fund	61
	Texas Enterprise Fund	53

<i><b>State</b></i>	<i><b>Program</b></i>	<i><b>Score</b></i>
Utah	Economic Development Tax Increment Financing	43
	Economic Opportunity Incentive	18
	Enterprise Zone Program	0
	Life Science and Technology Investment Tax Credits	0
	Motion Picture Incentive Fund	0
Vermont	Economic Development Authority loans	21
	Vermont Employment Growth Incentive (VEGI)	33
	Vermont Training Program	56
	Workforce Education & Training Fund	61
Virginia	Enterprise Zone Real Property Investment Grant	5
	Governor's Opportunity Fund	60
	Major Business Facility Job Tax Credit	0
	Special Performance Grants	15
	Virginia Investment Partnership and Major Eligible Employer	60
Washington	Aerospace Manufacturer Preferential Tax Rate	51
	Aerospace Non-Manufacturing Tax Incentive	51
	Data Center Sales and Use Tax Exemption	51
	High Technology Research and Development B&O Tax Credit	13
	High Technology Sales and Use Tax Deferral	13
West Virginia	Economic Opportunity Tax Credit	0
	Film Industry Investment Act	0
	Governor's Guaranteed Work Force Program	28
	Manufacturing Investment Tax Credit	0
	Strategic Research and Development Tax Credit	0
Wisconsin	Business Retention and Expansion Investment	49
	Economic Development Tax Credit Program	49
	Enterprise Zone Jobs Tax Credit	49
	Jobs Tax Credit	49
	Transportation Economic Assistance	33
Wyoming	Business Ready Communities Grants	68
	Business Ready Communities Managed Data Center Cost Reduction Grants	56
	Data Center Sales Tax Exemption	0
	Film Industry Financial Incentive	23
	Pre-hire Workforce Training Grant	0