

## ALABAMA Appendix

### Key ALABAMA Subsidy Programs

Program	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
<b>Alabama Industrial Development Training</b> - workforce training and development grant program run through the State Department of Education	not available	<a href="#">source</a>	16/100
<b>Enterprise Zone Credit</b> - state income, sales and use, and franchise tax credits for firms locating in economically distressed areas	not available	none	0/100
<b>Film Production Rebates</b> - film subsidy enacted in 2009 to provide rebates on qualified expenses, including payroll costs for state residents	\$15 million (2013)	none	0/100
<b>Income Tax Capital Credit</b> - credits against business income taxes based on capital spending	\$55.6 million (2012)	none	0/100
<b>Industrial Development Grant Program</b> - grants to businesses to develop sites, which are made exempt from property taxes	not available	none	0/100
<b>Average of Disclosure Scores for All Programs</b>			<b>3%</b> (16/500)

\*See next page for scoring details

<b>Show Us the Subsidized Jobs: Scoring Details for ALABAMA Programs</b>		<i>Maximum possible score for category</i>	Alabama Industrial Development Training	Enterprise Zone Credit	Film Production Rebates	Income Tax Capital Credit	Industrial Development Grant
<i>Score criteria</i>							
Subsidy Value	BOTH amount approved AND actual amount disbursed/claimed (15) -	15	15	0	0	0	0
	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	0	0	0	0	0
	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	Disclosure of amount clawed back or recalibrated or rescinded (5)						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	0	0	0	0	0
	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	0	0	0	0	0
	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	0	0	0	0	0
	Indication whether the project is a relocation (3)						
	Project documents OR total subsidy package data (2)						
Company Information	DUNS or FEIN (2)	5	0	0	0	0	0
	NAICS (1)						
	Parent company (2)						
User Features	Ease of access (3)	10	3	0	0	0	0
	Multiple years of data (3)						
	Downloadable (2)						
	Part of or linked to a wider government transparency site (2)						
<i>Total before penalty</i>		100	18	0	0	0	0
<i>Penalty points (see reasoning on following page)</i>			-2	0	0	0	0
<b>TOTAL PROGRAM SCORE</b>			<b>16</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*See next page for notes on scoring

## **ALABAMA Program Scoring Notes**

### ***Alabama Industrial Development Training***

*Disclosure Website:* <http://www.aidt.edu/financial-disclosure-data/>

The recipient information can be found in the Expenditure reports, but unfortunately they are mixed together with payments to vendors. The relevant listings are those in categories 681, 697 and 698. The reports include actual subsidy value, but because AIDT is a performance-based program, it receives maximum points in the Subsidy Value category. The program also receives three points for multiple years of data.

The program receives two penalty points because recipient company names are not separated out more clearly in the expenditure reports.

### ***Enterprise Zone Credit***

There is no online recipient disclosure for this program.

### ***Film Production Rebates***

There is no online recipient disclosure for this program.

### ***Income Tax Capital Credit***

There is no online recipient disclosure for this program.

### ***Industrial Development Grant Program***

There is no online recipient disclosure for this program.