HAWAII Appendix

Key HAWAII Subsidy Programs

Program	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
Capital Goods Excise Tax Credit - credits against corporate income taxes for excise taxes paid on the purchase of capital goods	Not Available		0/100
Employment and Training Fund Statewide Training Grants - grants to "high-growth" industries for training costs; 2001 audit found lax accountability	Not Available		0/100
Enterprise Zones - a controversial program enabling tax breaks for selected companies in designated areas	Not Available	Source	3/100
Film & Digital Media Income Tax Credit (Act 88) - an expensive and controversial program allowing corporate income tax credits for film and media companies	Not Available		0/100
Average of Disclosure Scores for All Programs			**1%** (3/400)

*See next page for scoring details

Show Us the Subsidized Jobs: **Scoring Details for HAWAII Programs**		*Maximum possible score for category*	Capital Goods Excise Tax Credit	Employment and Training Fund Statewide Training Grants	Enterprise Zones	Film & Digital Media Income Tax Credit (Act 88)
Score criteria						
Subsidy Value	BOTH amount approved AND actual amount disbursed/claimed (15) - Either amount approved OR actual amount disbursed/claimed (10) -*or*- Performance-based with actual amount disbursed/claimed (15)	*15*	0	0	0	0
Status of Award	Indication or whether award is completed, active, terminated (5) Disclosure of whether enforcement action taken (5) Disclosure of amount clawed back or recalibrated or rescinded (5)	*15*	0	0	0	0
Jobs Reporting	Number of jobs or training slots promised/projected ONLY (5) -*or*- Actual number of jobs created/retained or trainings ONLY (15) -*or*- BOTH promised/projected and actual (20)	*20*	0	0	0	0
Wages Reporting	Wage rates/payroll promised/projected only (10) -*or*- Actual wage rates/payroll only (15) -*or*- Both promised and actual (18) -*or*- Either promised and actual with wage disaggregation (20)	*20*	0	0	0	0
Project Information	Location with street address (10) Indication whether the project is a relocation (3) Project documents OR total subsidy package data (2)	*15*	0	0	0	0
Company Information	DUNS or FEIN (2) NAICS (1) Parent company (2)	*5*	0	0	0	0
User Features	Ease of access (3) Multiple years of data (3) Downloadable (2) Part of or linked to a wider government transparency site (2)	*10*	0	0	3	0
Total before penalty		*100*	0	0	3	0
Penalty points (see reasoning on following page)			0	0	0	0
TOTAL PROGRAM SCORE			**0**	**0**	**3**	**0**

*See next page for notes on scoring

Hawaii Program Scoring Notes

Capital Goods Excise Tax Credit

There is no online recipient disclosure for this program.

Employment and Training Fund Statewide Training Grants

There is no online recipient disclosure for this program.

Enterprise Zones

http://invest.hawaii.gov/business/ez/ez-annual-reports

Only the names of companies are disclosed in the annual report linked above. Points were awarded in the User Features category for ease of access.

Film & Digital Media Income Tax Credit (Act 88)

There is no online recipient disclosure for this program.