

Alaska Appendix

Key Subsidy Programs

Program	Annual Cost	Monitoring, Enforcement & Penalty Score*
Alaska's Clear and Equitable Share/Oil and Gas Production Tax Credits – an expensive series of tax credits available to companies engaged in oil exploration and drilling	\$550,000,000 (2009)	38/100
Commercial Fishing Revolving Loan Program – grants disguised as loans for commercial fishermen	\$4,120,000 (2010)	0/100
Development Finance Program – an expensive program whereby government builds and owns infrastructure for the private sector then leases it back to them	\$364,000,000 (2009)	0/100
Film Industry Tax Credit – a tax credit covering up to 30 percent of film production costs; may be sold or transferred to other corporations	\$3,654,000 (2011)	38/100
Average Monitoring, Enforcement & Penalty Score for All Programs*		19/100

*Adjusted to reflect the program's performance standards score in *Money for Something*. See next page for unweighted scoring details.

Money-Back Guarantees for Taxpayers Scoring Details for Alaska Programs		<i>Maximum possible score for category</i>	<i>Alaska's Clear and Equitable Share/Oil and Gas Production Tax Credits</i>	<i>Commercial Fishing Revolving Loan Program</i>	<i>Development Finance Program</i>	<i>Film Industry Tax Credit</i>
Reporting	Has a requirement that recipients report to agency on performance outcomes (20 pts)	20	20	0	0	20
Verification	Agency awarding subsidy verifies performance outcomes reported by recipient (20 pts)	20	20	0	0	20
Type of Penalties	Penalty takes the form of recapture (10 pts)	10	0	0	0	0
	Penalty takes the form of rescission or program is performance based (5 pts)	5	5	0	0	5
	Penalty takes the form of recalibration (5 pts)	5	0	0	0	0
Scope of Penalties	Mandatory penalties for failure to meet performance requirements with no exceptions* (20 pts)	20	20	0	0	20
	Mandatory penalties for failure to meet performance requirements with some exceptions (15 pts)					
	Discretionary penalties for failure to meet performance requirements (10 pts)					
Online Disclosure of Enforcement Practices	Online publication of statistics on use of penalties (10 pts)	10	0	0	0	0
	Online publication of names of companies found to be non-compliant (5 pts)	5	0	0	0	0
	Online publication of names of companies penalized and dollar amounts (5 pts)	5	0	0	0	0
Total unweighted score		100	65	0	0	65
TOTAL SCORE adjusted to reflect the program's performance standards score in <i>Money for Something</i>		100	38	0	0	38

*Programs deemed performance based automatically receive points in this category.
For details on the programs see Appendix 4 in www.goodjobsfirst.org/moneyback.