

Alabama Appendix

Key Subsidy Programs

Program	Annual Cost	Monitoring, Enforcement & Penalty Score*
Alabama Industrial Development Training - workforce training and development grant program run through the State Department of Education	\$3,457,995 (2012)	43/100
Enterprise Zone Credit - state income sales and use and franchise tax credits for firms locating in economically distressed areas	not available	42/100
Film Production Rebates – film subsidy enacted in 2009 to provide rebates on qualified expenses, including payroll costs for workers who are state residents	\$10,000,000 (2011)	38/100
Income Tax Capital Credit - credits against business income taxes based on capital spending	\$49,685,106 (2010)	68/100
Industrial Development Grant Program - grants to businesses to develop sites which are made exempt from property taxes	\$1,700,000 (2009)	28/100
Average Monitoring, Enforcement & Penalty Score for All Programs*		44/100

*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
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Money-Back Guarantees for Taxpayers Scoring Details for Alabama Programs		<i>Maximum possible score for category</i>	<i>Alabama Industrial Development Training</i>	<i>Enterprise Zone Credit</i>	<i>Film Production Rebates</i>	<i>Income Tax Capital Credit</i>	<i>Industrial Development Grant Program</i>
Reporting	Has a requirement that recipients report to agency on performance outcomes (20 pts)	20	20	20	20	20	20
Verification	Agency awarding subsidy verifies performance outcomes reported by recipient (20 pts)	20	0	0	20	20	0
Type of Penalties	Penalty takes the form of recapture (10 pts)	10	0	0	0	10	0
	Penalty takes the form of rescission or program is performance based (5 pts)	5	5	5	5	5	5
	Penalty takes the form of recalibration (5 pts)	5	0	0	5	0	0
Scope of Penalties	Mandatory penalties for failure to meet performance requirements with no exceptions* (20 pts)	20	10	20	15	20	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	0
	Online publication of names of companies found to be non-compliant (5 pts)	5	0	0	0	0	0
	Online publication of names of companies penalized and dollar amounts (5 pts)	5	0	0	0	0	0
Total unweighted score		100	35	45	65	75	45
TOTAL SCORE adjusted to reflect the program's performance standards score in <i>Money for Something</i>		100	43	42	38	68	28

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