

Appendix 2: State Subsidy Program Costs and Scores (before and after weighting adjustments)

<i>State</i>	<i>Program</i>	<i>Annual cost (most recent year available)</i>	<i>Score Based Solely on Enforcement Practices</i>	Score After Adjustment for Performance Standards
Alabama	Alabama Industrial Development Training	\$3,457,995	35	43
	Enterprise Zone Credit	not available	45	42
	Film Production Rebates	\$10,000,000	65	38
	Income Tax Capital Credit	\$49,685,106	75	68
	Industrial Development Grant Program	\$1,700,000	45	28
Alaska	Alaska's Clear and Equitable Share/ Oil and Gas Production Tax Credits	\$550,000,000	65	38
	Commercial Fishing Revolving Loan Program	\$4,120,000	0	0
	Development Finance Program	\$364,000,000	0	0
	Film Industry Tax Credit	\$3,654,000	65	38
Arizona	Arizona Job Training Program	\$15,000,000	80	59
	Quality Jobs Tax Credit Program	\$30,000,000	70	80
	Research and Development Income Tax Credit	\$47,998,117	65	38
Arkansas	Arkansas Advantage Income Tax Credit	\$1,786,161	65	57
	Business and Industry Training Program	not available	0	5
	InvestArk Sales and Use Tax Credits	\$21,631,239	70	59
	Targeted Business Incentives	not available	70	61
	TaxBack Sales and Use Tax Refund	\$5,781,280	70	59
California	Employment Training Panel	\$36,400,000	80	69
	Enterprise Zone Program	\$670,000,000	40	28
	Film and TV Production Tax Credit	\$100,000,000	65	38
	Research and Development Tax Credit	\$1,265,000,000	65	38

State	Program	Annual cost (most recent year available)	Score Based Solely on Enforcement Practices	Score After Adjustment for Performance Standards
Colorado	Colorado FIRST/Existing Industry Training Program	\$2,700,000	65	52
	Enterprise Zone Program	\$62,700,000	65	52
	Job Growth Incentive Tax Credit	\$4,041,960	75	71
	Strategic Fund	\$3,070,000	70	65
Connecticut	Enterprise Zone and Urban Jobs Tax Credits	\$4,200,000	45	42
	Film Tax Credits (Industry, Infrastructure, Digital Animation)	\$41,000,000	70	43
	Jobs Creation Tax Credit (aka New Jobs Creation Tax Credit)	\$10,000,000	75	55
	Manufacturing Assistance Act	\$20,272,000	75	50
	Urban and Industrial Site Reinvestment Tax Credit	\$40,400,000	80	58
Delaware	Bank Franchise Tax Credits	not available	45	50
	Blue Collar Jobs Tax Credits	\$3,250,000	70	53
	Blue Collar Training Grant Program	\$1,500,000	55	44
	Delaware Strategic Fund	\$30,400,000	60	60
District of Columbia	Discretionary Property Tax Breaks	\$15,255,151	0	0
	Discretionary Sales and Use Tax Exemptions and Abatements	not available	0	0
	New E-Conomy Transformation Act of 2000 (NET 2000)	\$5,900,000	20	19
	Payments-In-Lieu-Of-Taxes (PILOTs)	\$11,351,564	0	0
	Tax Increment Financing (TIF)	\$24,328,106	0	0
Florida	Capital Investment Tax Credit	\$10,000,000	65	68
	Economic Development Transportation Fund	\$11,041,927	40	33
	Enterprise Zone Program	\$87,577,658	45	54
	Qualified Target Industry Tax Refund	\$13,637,769	55	61
	Quick Action Closing Fund	\$31,500,000	60	63

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Georgia	Investment Tax Credit	\$3,000,000	25	18
	Job Tax Credit	\$9,000,000	45	58
	Mega Project Tax Credit	not available	70	72
	OneGeorgia EDGE (Economic Development, Growth and Expansion) Fund Program	\$29,188,513	70	48
	Quality Jobs Tax Credit	\$21,000,000	45	61
Hawaii	Capital Goods Excise Tax Credit	\$14,700,000	50	35
	Employment and Training Fund Statewide Training Grants	\$1,024,065	65	40
	Enterprise Zones	\$1,600,000	45	42
	Film & Digital Media Income Tax Credit (Act 88)	\$129,000,000	65	38
	High-Technology Tax Credits (Act 221/ACT 215)	\$121,200,000	50	30
Idaho	3% Investment Income Tax Credit	\$33,292,000	75	43
	New Jobs Income Tax Credit	\$1,500,000	65	63
	Production Equipment and Supplies Sales Tax Exemption	\$130,445,000	45	28
	Research and Development Activity Income Tax Credit	\$289,000	55	33
	Workforce Development Training Fund Program	\$3,300,000	45	42
Illinois	Economic Development for a Growing Economy (EDGE) Tax Credit	\$35,757,000	85	60
	Enterprise Zone Program	\$93,906,000	80	58
	Film Production Services Tax Credit	\$11,125,000	70	43
	IDOT Economic Development Program	\$7,349,858	55	40
	Large Business Development Assistance Program	\$600,000	85	60
Indiana	Economic Development for a Growing Economy (EDGE) Tax Credits	\$62,000,000	85	81
	Enterprise Zone Program	\$39,000,000	35	28
	Hoosier Business Investment Tax Credit (HBITC)	\$107,000,000	75	65

<i>State</i>	<i>Program</i>	<i>Annual cost (most recent year available)</i>	<i>Score Based Solely on Enforcement Practices</i>	<i>Score After Adjustment for Performance Standards</i>
Indiana	Skills Enhancement Fund (SEF)	\$1,000,000	75	48
	Twenty-First Century Research and Technology Fund (21 Fund)	\$12,650,000	35	23
Iowa	Enterprise Zone (Business Only)	\$21,019,350	90	90
	High Quality Job Creation Program	\$20,759,334	85	96
	Industrial New Jobs Training Program (260E)	\$22,517,459	70	72
	Research Activities Credit (RAC)	\$45,226,114	25	18
Kansas	Business Machinery and Equipment Credit	\$36,892,337	65	38
	High Performance Incentive Program (HPIP)	\$54,928,738	65	57
	Investments in Major Projects and Comprehensive Training Program (IMPACT)	\$15,325,018	65	63
	Kansas Economic Opportunity Initiatives Fund	\$5,650,000	70	53
	Promoting Employment Across Kansas (PEAK) Program	\$4,800,000	75	89
Kentucky	Bluegrass State Skills Corporation	\$8,000,000	70	63
	Coal Used in the Manufacture of Electricity	\$89,300,000	25	18
	Kentucky Business Investment (KBI) Program	\$37,400,000	60	77
	Kentucky Enterprise Initiative Act	\$21,500,000	65	38
	Machinery for New and Expanded Industry and Certain Industrial Machinery	\$75,600,000	45	28
Louisiana	Enterprise Zones	\$109,564,764	75	57
	Industrial Tax Exemption Program	\$745,309,000	35	28
	Motion Picture Investor Tax Credit	\$164,215,821	65	39
	Purchases of Manufacturing Machinery and Equipment Exemption	\$18,019,401	25	18
	Quality Jobs Program	\$87,853,790	80	87
Maine	Business Equipment Tax Reimbursement Program	\$19,431,982	0	0
	Employment TIF	\$7,156,182	65	75

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Maine	Pine Tree Development Zones	\$692,143	35	55
	Research Expense Tax Credits and Super R&D Tax Credit	\$3,064,263	45	28
Maryland	Enterprise Zone - Real Property Tax Credits	\$38,060,000	35	25
	Job Creation Tax Credit	\$22,500,000	70	65
	Maryland Economic Development Assistance Authority Fund, MEDAAF 1 & 2, Significant	\$7,237,000	100	98
	One Maryland Tax Credit	\$4,800,000	50	63
	Sunny Day Fund	\$4,000,000	100	98
Massachusetts	Economic Development Incentive Program	\$19,600,000	65	50
	Film Tax Credit	\$10,100,000	65	38
	Investment Tax Credit (Manufacturing)	\$44,500,000	70	40
	Life Sciences Investment Tax Credit	\$25,000,000	70	53
	Research Tax Credit	\$80,300,000	65	38
Michigan	Brownfield Redevelopment Credits (aka Brownfield Zone Credits)	\$76,800,000	80	45
	Film Tax Credits	\$75,000,000	90	52
	Michigan Economic Growth Authority (MEGA) Tax Credits	\$109,400,000	85	74
	Michigan's Advanced Battery Credits (MABC)	\$40,000,000	60	48
	Renaissance Zone Program	\$22,300,000	50	43
Minnesota	Business Development Public Infrastructure Grant Program	\$11,000,000	50	55
	Job Opportunity Building Zones (JOBZ)	\$34,358,000	75	63
	Job Skills Partnership Program	\$9,700,000	75	47
	Minnesota Investment Fund	\$6,400,000	75	64
	Research and Development Tax Credits	\$21,500,000	25	18
Mississippi	Advantage Jobs Incentive Program	\$11,000,000	45	63

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Mississippi	Jobs Tax Credit	\$5,000,000	45	40
	Major Economic Impact Act	not available	70	70
	Manufacturing Investment Tax Credit	\$10,000,000	50	30
	Rural Economic Development (RED) Credits	\$13,500,000	45	40
Missouri	Business Use Incentives for Large-scale Development (BUILD)	\$7,074,994	70	70
	Film Production Tax Credit	\$4,886,079	65	38
	New Jobs Training	\$4,175,591	75	74
	Quality Jobs Program	\$53,137,000	80	85
	Rebuilding Communities	\$1,548,622	40	32
Montana	Big Sky Economic Development Trust Fund	\$1,381,950	65	63
	Oil and Natural Gas Production Tax Exemptions	\$139,586,214	0	0
	Primary Sector Workforce Training Grant	\$2,828,912	65	59
	Qualified Research Credit	\$102,037	45	28
Nebraska	Customized Job Training	\$25,000,000	65	84
	Employment and Investment Growth Act	\$75,083,363	75	50
	Manufacturing Machinery and Equipment Exemption	\$17,000,000	30	20
	Nebraska Advantage	\$53,910,691	80	67
Nevada	Modified Business Tax Abatement	not available	70	82
	Personal Property Tax Abatement	not available	70	80
	Sales and Use Tax Abatement	not available	60	75
	Train Employees Now	\$523,000	60	57
New Hampshire	Community Development Investment Program (Investment Tax Credit)	\$3,000,000	60	65
	Economic Revitalization Zone Tax Credits	\$37,000	45	48

<i>State</i>	<i>Program</i>	<i>Annual cost (most recent year available)</i>	<i>Score Based Solely on Enforcement Practices</i>	<i>Score After Adjustment for Performance Standards</i>
New Hampshire	Job Training Fund	\$465,531	65	39
	Research and Development Credit	\$926,000	45	28
New Jersey	Business Employment Incentive Program (BEIP)	\$106,000,000	75	69
	Business Retention and Relocation Assistance Grant (BRRAG)	\$2,700,000	80	58
	Economic Redevelopment and Growth (ERG) Grant Program	\$328,700,000	45	42
	Research and Development Tax Credits	\$65,600,000	70	50
	Urban Enterprise Zone Program	\$132,600,000	60	44
New Mexico	Film Tax Credit	\$65,900,000	65	39
	High Wage Jobs Tax Credit	\$4,600,000	40	40
	Industrial Revenue Bonds	not available	40	48
	Manufacturer's Investment Tax Credit	\$7,000,000	65	45
	Tax Increment Development Districts	not available	0	0
New York	Brownfield Cleanup Program	\$354,000,000	50	30
	Empire State Film Production Credit	\$276,000,000	65	38
	Empire Zone Program	\$423,000,000	40	34
	Excelsior Jobs Program	\$30,000,000	45	35
	Industrial Development Agencies	\$496,000,000	45	35
North Carolina	Credit for qualifying expenses of a production company	\$7,153,242	65	38
	Job Development Investment Grants (JDIG)	\$15,000,000	100	95
	One North Carolina Fund	\$4,240,441	95	98
	Tax Credits for New and Expanding Businesses (Article 3J Credits)	\$14,260,364	50	70
	William S. Lee Quality Jobs and Business Expansion Act (Article 3A)	\$56,845,597	50	77
North Dakota	Development Fund – PACE loans and Regional Rural Revolving Loan Fund	\$3,394,079	65	45

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North Dakota	Income Tax Exemption for New or Expanding Businesses	\$2,000,000	15	8
	New Jobs Training	\$2,600,000	75	63
	Renaissance Zones	\$21,200,000	20	15
	Wage and Salary Credit	not available	25	18
Ohio	Community Reinvestment Area (CRA) Program	not available	50	30
	Job Creation Tax Credit	\$56,800,000	90	75
	Job Retention Tax Credit	\$21,500,000	70	53
	Ohio Workforce Guarantee	\$11,600,000	65	50
	Rapid Outreach Program	\$9,000,000	60	38
Oklahoma	21st Century Quality Jobs	not available	65	87
	Investment/New Jobs Tax Credit	\$118,700,000	65	45
	Opportunity Fund	\$102,779	70	58
	Quality Jobs	\$61,763,332	65	80
	Training for Industry	\$5,500,000	45	50
Oregon	Employer Workforce Training Fund/Governor's Strategic Training Fund	not available	75	48
	Oregon Production Investment Fund	\$2,900,000	65	38
	Research Tax Credit	\$6,950,000	65	38
	Strategic Investment Program	\$95,600,000	65	39
Pennsylvania	Film Production Tax Credit	\$75,000,000	60	35
	Job Creation Tax Credit	\$22,500,000	65	63
	Keystone Opportunity Zone (KOZ) Program	\$18,700,000	45	23
	Opportunity Grant Program	\$25,000,000	65	58
	Research and Development Tax Credit	\$40,000,000	60	35

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Rhode Island	Corporate Income Tax Rate Reduction for Job Creation	\$14,077,580	45	77
	Enterprise Zone Tax Credits	\$875,575	55	72
	Job Training Tax Credit	\$2,000,000	50	43
	Manufacturing and High Performance Manufacturing Investment Tax Credits	\$17,000,000	55	52
	Motion Picture Production Tax Credit	\$2,359,672	70	40
South Carolina	Investment Credit	\$24,357,670	50	35
	Job Development Credits	\$70,317,520	50	75
	Job Tax Credit	\$51,248,095	45	40
	readySC	\$13,000,000	0	30
	Research & Development Credit	\$16,098,321	45	28
South Dakota	Pooled Bond Program	\$7,605,000	0	0
	Revolving Economic Development and Initiative (REDI) Fund	\$16,154,104	60	50
	South Dakota Agricultural Processing and Export Loan Program (APEX)	\$653,787	40	28
	Workforce Development Program	\$1,999,455	60	58
Tennessee	FastTrack Job Training Assistance	\$6,000,000	40	38
	Headquarters Tax Credit	not available	50	63
	Jobs Tax Credit	\$25,200,000	15	25
	Sales and Use Tax Credit for Qualified Facility to Support an Emerging Industry	not available	55	66
	Tennessee Job Skills	\$5,285,200	40	45
Texas	Texas Economic Development Act (Ch. 313)	\$164,500,000	65	83
	Texas Emerging Technology Fund (ETF)	\$61,538,000	45	33
	Texas Enterprise Fund (TEF)	\$30,295,000	85	60
	Texas Moving Image Industry Incentive Program	\$5,708,793	70	42

State	Program	Annual cost (most recent year available)	Score Based Solely on Enforcement Practices	Score After Adjustment for Performance Standards
Utah	Economic Development Tax Increment Financing	\$4,500,000	65	63
	Industrial Assistance Fund	\$7,700,000	60	60
	Industrial Assistance Fund (Economic Opportunity)	\$125,000	65	33
	Motion Picture Incentive Fund (MPIF) & Other Film Incentives	\$4,000,000	70	40
	Targeted Business Tax Credits	\$300,000	70	49
Vermont	Economic Advancement Tax Incentives (EATI)	\$592,391	85	93
	Vermont Employment Growth Incentive (VEGI)	\$15,864,572	100	102
	Vermont Training Program	\$1,176,852	80	85
	VT Economic Development Authority loans	\$19,482,899	60	57
	Workforce Education and Training Fund	\$1,029,085	80	60
Virginia	Enterprise Zone Real Property Investment Grant	\$9,498,370	70	40
	Governor's Opportunity Fund (GOF)	\$11,194,000	90	89
	Major Business Facility Job Tax Credit	\$3,174,753	55	45
	Virginia Economic Development Incentive Grant (VEDIG)	\$10,000,000	75	85
	Virginia Investment Partnership (VIP) & Major Eligible Employer Grant (MEE)	\$3,250,000	90	88
Washington	Aircraft Pre-production Expenditures B&O Tax Credit	\$6,200,000	45	28
	High Technology B&O Tax Credit for R&D Spending	\$31,500,000	45	28
	High Technology Sales and Use Tax Deferral/Waiver	\$74,300,000	65	38
	New Jobs in Rural Counties and CEZ Tax Credit	\$3,000,000	70	56
West Virginia	Economic Opportunity Tax Credit	\$2,600,000	50	75
	Film Industry Investment Act	\$10,000,000	70	44
	Governor's Guaranteed Work Force Program	\$3,670,000	65	47
	Manufacturing Investment Tax Credit	\$2,400,000	50	35

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West Virginia	Strategic R&D Tax Credit	\$1,700,000	50	35
Wisconsin	Customized Labor Training Fund	\$788,196	60	69
	Economic Development Tax Credit Program	\$31,761,834	60	75
	Film Tax Credit Program (Film Production Services & Production Company Investment)	\$500,000	60	42
	Major Economic Development Program (MED)	\$6,000,000	80	58
	Transportation Economic Assistance Program (TEA)	\$4,000,000	75	55
Wyoming	Data Processing Center – Sales/Use Tax Exemption	not available	65	38
	Film Industry Financial Incentive	\$206,854	65	38
	Sales and Use Tax Exemption for Purchases of Manufacturing Equipment (HB 44)	not available	30	20
	Workforce Development Training Fund	\$2,381,807	80	45