

Idaho Appendix

Key Subsidy Programs

Program	Annual Cost	Monitoring, Enforcement & Penalty Score*
3% Investment Income Tax Credit - controversial credit against corporate income tax worth up to 3% of the value of capital investment; may be carried forward for 14 years	\$33,292,000 (2011)	43/100
New Jobs Income Tax Credit - corporate income tax credit of \$1,000 per job in certain broad industry sectors	\$1,500,000 (2011)	63/100
Production Equipment and Supplies Sales Tax Exemption - sales and use tax exemption for equipment and materials used for manufacturing, processing, mining, farming, fabricating operations, and semiconductor clean rooms	\$130,445,000 (2012)	28/100
Research and Development Activity Income Tax Credit - corporate income tax credit for spending on R&D	\$289,000 (2011)	33/100
Workforce Development Training Fund Program - training grants funded by the unemployment insurance tax	\$3,300,000 (2006)	42/100
Average Monitoring, Enforcement & Penalty Score for All Programs*		42/100

*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 Idaho Programs		<i>Maximum possible score for category</i>	<i>3% Investment Income Tax Credit</i>	<i>New Jobs Income Tax Credit</i>	<i>Production Equipment and Supplies Sales Tax Exemption</i>	<i>Research and Development Activity Income Tax Credit</i>	<i>Workforce Development Training Fund 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	20	20	0	20	0
Type of Penalties	Penalty takes the form of recapture (10 pts)	10	10	0	0	0	0
	Penalty takes the form of rescission or program is performance based (5 pts)	5	0	0	5	5	5
	Penalty takes the form of recalibration (5 pts)	5	5	5	0	0	0
Scope of Penalties	Mandatory penalties for failure to meet performance requirements with no exceptions* (20 pts) Mandatory penalties for failure to meet performance requirements with some exceptions (15 pts) Discretionary penalties for failure to meet performance requirements (10 pts)	20	20	20	20	10	20
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	75	65	45	55	45
TOTAL SCORE adjusted to reflect the program's performance standards score in <i>Money for Something</i>		100	43	63	28	33	42

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