

## Illinois Appendix

### Key Subsidy Programs

Program	Annual Cost	Monitoring, Enforcement & Penalty Score*
Economic Development for a Growing Economy (EDGE) Tax Credit - a large discretionary “deal-closing” tax credit program for companies based on worker personal income tax withholding over ten years; some companies may now keep worker personal income taxes	\$35,757,000 (2010)	60/100
Enterprise Zone Program - an expensive and growing program enabling eight state and five local subsidies for specially designated zones throughout the state; state officials recently revealed that many recipients are exempt from disclosure	\$93,906,000 (2010)	58/100
Film Production Services Tax Credit - a rapidly growing program providing tax credits for 30% of film production costs and 45% of wages; companies can sell or transfer the credits for up to five years	\$11,125,000 (2010)	43/100
IDOT Economic Development Program - a funding stream for road infrastructure built primarily to benefit specific companies, primarily big-box retailers	\$7,349,858 (2010)	40/100
Large Business Development Assistance Program - a “deal-closing” grant program for companies expanding or relocating in Illinois; it has resulted in numerous clawbacks	\$600,000 (2010)	60/100
<b>Average Monitoring, Enforcement &amp; Penalty Score for All Programs*</b>		<b>52/100</b>

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

<b>Money-Back Guarantees for Taxpayers Scoring Details for Illinois Programs</b>		<i>Maximum possible score for category</i>	<i>EDGE Tax Credits</i>	<i>Enterprise Zone Program</i>	<i>Film Production Services Tax Credit</i>	<i>IDOT Economic Development Program</i>	<i>Large Business Development Assistance 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	20	0	20
Type of Penalties	Penalty takes the form of recapture (10 pts)	10	10	0	0	10	10
	Penalty takes the form of rescission or program is performance based (5 pts)	5	5	5	5	0	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	15	20	20	20	15
	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	10	10	0	0	10
	Online publication of names of companies found to be non-compliant (5 pts)	5	5	5	0	5	5
	Online publication of names of companies penalized and dollar amounts (5 pts)	5	0	0	0	0	0
Total unweighted score		100	85	80	70	55	85
<b>TOTAL SCORE adjusted to reflect the program's performance standards score in <i>Money for Something</i></b>		<b>100</b>	<b>60</b>	<b>58</b>	<b>43</b>	<b>40</b>	<b>60</b>

\*Programs deemed performance based automatically receive points in this category. For details on the programs see Appendix 4 in [www.goodjobsfirst.org/moneyback](http://www.goodjobsfirst.org/moneyback).