

## Louisiana Appendix

### Key Subsidy Programs

Program	Annual Cost	Monitoring, Enforcement & Penalty Score*
Enterprise Zones - corporate income and franchise tax credits tied to the hiring of workers from targeted groups	\$109,564,764 (2010)	57/100
Industrial Tax Exemption Program - longstanding and controversial property tax abatements awarded by the state for industrial investment	\$745,309,000 (2009)	28/100
Motion Picture Investor Tax Credit - corporate income tax credit for motion picture investment	\$164,215,821 (2010)	39/100
Purchases of Manufacturing Machinery and Equipment Exemption - sales and use tax exemptions	\$18,019,401 (2010)	18/100
Quality Jobs Program - cash rebates for payroll costs and for sales and use taxes; also investment tax credits	\$87,853,790 (2010)	87/100
<b>Average Monitoring, Enforcement &amp; Penalty Score for All Programs*</b>		<b>46/100</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 Louisiana Programs</b>		<i>Maximum possible score for category</i>	<i>Enterprise Zones</i>	<i>Industrial Tax Exemption Program</i>	<i>Motion Picture Investor Tax Credit</i>	<i>Purchases of Manufacturing Machinery and Equipment Exemption</i>	<i>Quality Jobs Program</i>
Reporting	Has a requirement that recipients report to agency on performance outcomes (20 pts)	20	20	20	20	0	20
Verification	Agency awarding subsidy verifies performance outcomes reported by recipient (20 pts)	20	20	0	20	0	20
Type of Penalties	Penalty takes the form of recapture (10 pts)	10	10	0	0	0	10
	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	0	0	5
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	10	20	20	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	35	65	25	80
<b>TOTAL SCORE adjusted to reflect the program's performance standards score in <i>Money for Something</i></b>		<b>100</b>	<b>57</b>	<b>28</b>	<b>39</b>	<b>18</b>	<b>87</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).