

Missouri Appendix

Key Subsidy Programs

| Program | Annual Cost | Monitoring, Enforcement & Penalty Score* |
|--|------------------------|--|
| Business Use Incentives for Large-scale Development (BUILD) - bond financing and refundable corporate income and other tax credits for firms which meet job creation wage and investment requirements | \$7,074,994 (2009) | 70/100 |
| Film Production Tax Credit - corporate income and other tax credits on qualified film production expenditures | \$4,886,079 (2009) | 38/100 |
| New Jobs Training - workforce training subsidy funded through worker personal income tax withholding revenues | \$4,175,591 (2009) | 74/100 |
| Quality Jobs Program - refundable corporate income tax credits linked to worker personal income tax withholding for businesses which meet job creation, wage, health benefit requirements; criticized for exaggerated job creation claim | \$53,137,000 (2010) | 85/100 |
| Rebuilding Communities - firms locating in distressed areas are offered credits equal to 40% of corporate income tax liability or 40% of certain equipment costs; abuses led to Tax Credit Accountability Act of 2004 | \$1,548,622 (2009) | 32/100 |
| Average Monitoring, Enforcement & Penalty Score for All Programs* | | 60/100 |

*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 Missouri Programs | | <i>Maximum possible score for category</i> | <i>Business Use Incentives for Large-scale Development (BUILD)</i> | <i>Film Production Tax Credit</i> | <i>New Jobs Training</i> | <i>Quality Jobs Program</i> | <i>Rebuilding Communities</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 | 20 | 20 |
| Type of Penalties | Penalty takes the form of recapture (10 pts) | 10 | 10 | 0 | 10 | 10 | 0 |
| | Penalty takes the form of rescission or program is performance based (5 pts) | 5 | 5 | 5 | 5 | 5 | 0 |
| | Penalty takes the form of recalibration (5 pts) | 5 | 5 | 0 | 5 | 5 | 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 | 10 | 20 | 15 | 15 | 0 |
| 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 | 5 | 0 |
| | Online publication of names of companies penalized and dollar amounts (5 pts) | 5 | 0 | 0 | 0 | 0 | 0 |
| Total unweighted score | | 100 | 70 | 65 | 75 | 80 | 40 |
| TOTAL SCORE adjusted to reflect the program's performance standards score in <i>Money for Something</i> | | 100 | 70 | 38 | 74 | 85 | 32 |

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