

Montana Appendix

Key Subsidy Programs

Program	Annual Cost	Monitoring, Enforcement & Penalty Score*
Big Sky Economic Development Trust Fund - grants of up to \$7,500 per job for companies hiring new employees	\$1.4 million (2010)	63/100
Oil and Natural Gas Production Tax Exemptions - reduced production tax rates for oil and gas wells meeting certain requirements	\$139.6 million (2008)	0/100
Primary Sector Workforce Training Grant - grants to businesses of up to \$5,000 per employee for training of new and existing full-time workers	\$2.8 million (2011)	59/100
Qualified Research Credit - 5% credit against corporate income taxes based on research expenses	\$538,000 (2007)	28/100
Average Monitoring, Enforcement & Penalty Score for All Programs*		38/100

*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 Montana Programs		<i>Maximum possible score for category</i>	<i>Big Sky Economic Development Trust Fund</i>	<i>Oil and Natural Gas Production Tax Exemptions</i>	<i>Primary Sector Workforce Training Grant</i>	<i>Qualified Research Credit</i>
Reporting	Has a requirement that recipients report to agency on performance outcomes (20 pts)	20	20	0	20	20
Verification	Agency awarding subsidy verifies performance outcomes reported by recipient (20 pts)	20	20	0	20	0
Type of Penalties	Penalty takes the form of recapture (10 pts)	10	0	0	10	0
	Penalty takes the form of rescission or program is performance based (5 pts)	5	5	0	5	5
	Penalty takes the form of recalibration (5 pts)	5	0	0	0	0
Scope of Penalties	Mandatory penalties for failure to meet performance requirements with no exceptions* (20 pts)	20	20	0	10	20
	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	0	0	0	0
	Online publication of names of companies found to be non-compliant (5 pts)	5	0	0	0	0
	Online publication of names of companies penalized and dollar amounts (5 pts)	5	0	0	0	0
Total unweighted score		100	65	0	65	45
TOTAL SCORE adjusted to reflect the program's performance standards score in <i>Money for Something</i>		100	63	0	59	28

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