

## New Hampshire Appendix

### Key Subsidy Programs

Program	Annual Cost	Monitoring, Enforcement & Penalty Score*
Community Development Investment Program (Investment Tax Credit) - a 75 percent tax reduction for companies donating funds or property to economic development or housing projects that serve a "community benefit"	\$3 million (2009)	65/100
Economic Revitalization Zone Tax Credits - a variety of tax credits for companies locating in designated areas	\$37,000 (2009)	48/100
Job Training Fund - cash-grants of up to 50 percent of training costs	\$465,531 (2009)	39/100
Research and Development Credit - credits against the business enterprise tax linked to R&D expenditures; repealed in 1995 after controversy and reinstated in 2007	\$926,000 (2009)	28/100
<b>Average Monitoring, Enforcement &amp; Penalty Score for All Programs*</b>		<b>45/100</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 New Hampshire Programs</b>		<i>Maximum possible score for category</i>	<i>Community Development Investment Program (Investment Tax Credit)</i>	<i>Economic Revitalization Zone Tax Credits</i>	<i>Job Training Fund</i>	<i>Research and Development Credit</i>
Reporting	Has a requirement that recipients report to agency on performance outcomes (20 pts)	20	20	20	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	10	0	0	0
	Penalty takes the form of rescission or program is performance based (5 pts)	5	0	5	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) 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	20	20
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	60	45	65	45
<b>TOTAL SCORE adjusted to reflect the program's performance standards score in <i>Money for Something</i></b>		<b>100</b>	<b>65</b>	<b>48</b>	<b>39</b>	<b>28</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).