

New York Appendix

Key Subsidy Programs

Program	Annual Cost	Monitoring, Enforcement & Penalty Score*
Brownfield Cleanup Program - corporate tax credit program created to encourage remediation and development of old industrial sites; its cost has ballooned	\$354,000,000 (2011)	30/100
Empire State Film Production Credit - fully refundable corporate tax credits for film production costs; also provides sales tax exemptions	\$276,000,000 (2011)	38/100
Empire Zone Program - controversial program providing state corporate income tax credits and local property tax abatements; replaced by Excelsior Jobs Program but still has a fiscal impact	\$423,000,000 (2011)	34/100
Excelsior Jobs Program - created in 2010 as a less expensive and more accountable (will have disclosure) replacement for the Empire Zone Program; provides corporate tax credits linked to job creation, investment and R&D expenses	\$30,000,000 (2011)	35/100
Industrial Development Agencies - controversial system of decentralized agencies that provide lavish state sales tax exemptions and local property tax abatements	\$496,000,000 (2009)	35/100
Average Monitoring, Enforcement & Penalty Score for All Programs*		35/100

*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 New York Programs		<i>Maximum possible score for category</i>	<i>Brownfield Cleanup Program</i>	<i>Empire State Film Production Credit</i>	<i>Empire Zone Program</i>	<i>Excelsior Jobs Program</i>	<i>Industrial Development Agencies</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	0	20	0	0	0
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	0	5	5	5	0
	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)	20	20	20	10	10	10
	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	0
	Online publication of names of companies found to be non-compliant (5 pts)	5	0	0	5	0	0
	Online publication of names of companies penalized and dollar amounts (5 pts)	5	0	0	0	0	0
Total unweighted score		100	50	65	40	45	45
TOTAL SCORE adjusted to reflect the program's performance standards score in <i>Money for Something</i>		100	30	38	34	35	35

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