

## Tennessee Appendix

### Key Subsidy Programs

Program	Annual Cost	Monitoring, Enforcement & Penalty Score*
FastTrack Job Training Assistance - businesses are refunded the cost of providing customized workforce training	\$6,000,000 (2010)	38/100
Headquarters Tax Credit - sales and use and other tax credits for corporate headquarters projects which meet job creation, wage, and investment requirements	not available	63/100
Jobs Tax Credit - franchise and excise tax credits for job creation and investment (subsidies vary by geographic area)	\$25,200,000 (2012)	25/100
Sales and Use Tax Credit for Qualified Facility to Support an Emerging Industry - tax credits for firms which create high-skill, high-wage jobs and meet minimum job creation and investment requirements	not available	66/100
Tennessee Job Skills - training reimbursements designed to encourage job retention and expansion by existing businesses	\$5,285,200 (2012)	45/100
<b>Average Monitoring, Enforcement &amp; Penalty Score for All Programs*</b>		<b>47/100</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 Tennessee Programs</b>		<i>Maximum possible score for category</i>	<i>FastTrack Job Training Assistance</i>	<i>Headquarters Tax Credit</i>	<i>Jobs Tax Credit</i>	<i>Sales and Use Tax Credit for Qualified Facility to Support an Emerging Industry</i>	<i>Tennessee Job Skills</i>
Reporting	Has a requirement that recipients report to agency on performance outcomes (20 pts)	20	20	20	0	20	20
Verification	Agency awarding subsidy verifies performance outcomes reported by recipient (20 pts)	20	0	0	0	0	20
Type of Penalties	Penalty takes the form of recapture (10 pts)	10	0	10	0	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	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	15	10	20	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	0	0
	Online publication of names of companies penalized and dollar amounts (5 pts)	5	0	0	0	0	0
Total unweighted score		100	40	50	15	55	40
<b>TOTAL SCORE adjusted to reflect the program's performance standards score in <i>Money for Something</i></b>		<b>100</b>	<b>38</b>	<b>63</b>	<b>25</b>	<b>66</b>	<b>45</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).