

West Virginia Appendix

Key Subsidy Programs

Program	Annual Cost	Monitoring, Enforcement & Penalty Score*
Economic Opportunity Tax Credit - corporate income tax and other credits for job creation and investment	\$2.6 million (2006)	75/100
Film Industry Investment Act - corporate income tax and other credits based on film production expenditures	\$10 million (2011)	44/100
Governor's Guaranteed Work Force Program - awards up to \$2,000 per employee for customized workforce training	\$3.7 million (2010)	47/100
Manufacturing Investment Tax Credit - corporate income tax and other credits for industrial investments	\$2.4 million (2006)	35/100
Strategic R&D Tax Credit - corporate income tax and other credits based on qualified research and development expenditures	\$1.7 million (2006)	35/100
Average Monitoring, Enforcement & Penalty Score for All Programs*		47/100

*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 West Virginia Programs		<i>Maximum possible score for category</i>	<i>Economic Opportunity Tax Credit</i>	<i>Film Industry Investment Act</i>	<i>Governor's Guaranteed Work Force Program</i>	<i>Manufacturing Investment Tax Credit</i>	<i>Strategic R&D Tax Credit</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	20	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	0	0
	Penalty takes the form of recalibration (5 pts)	5	5	5	0	5	5
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	15	20	20	15	15
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	50	70	65	50	50
TOTAL SCORE adjusted to reflect the program's performance standards score in <i>Money for Something</i>		100	75	44	47	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.