

## Wyoming Appendix

### Key Subsidy Programs

Program	Annual Cost	Monitoring, Enforcement & Penalty Score*
Data Processing Center – Sales/Use Tax Exemption - sales and use tax exemption on computing equipment purchases exceeding \$2 million per year by data processing centers	not available	38/100
Film Industry Financial Incentive - cash rebate of up to 15% of the value of expenditures made by film productions	\$206,854 (avg. 2009-2011)	38/100
Sales and Use Tax Exemption for Purchases of Manufacturing Equipment (HB 44) - sales and use tax exemption for purchases of manufacturing equipment	not available	20/100
Workforce Development Training Fund - grants for new job and new skill training programs	\$2,381,807 (2009)	45/100
<b>Average Monitoring, Enforcement &amp; Penalty Score for All Programs*</b>		<b>35/100</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 Wyoming Programs</b>		<i>Maximum possible score for category</i>	<i>Data Processing Center – Sales/Use Tax Exemption</i>	<i>Film Industry Financial Incentive</i>	<i>Sales and Use Tax Exemption for Purchases of Manufacturing Equipment (HB 44)</i>	<i>Workforce Development Training Fund</i>
Reporting	Has a requirement that recipients report to agency on performance outcomes (20 pts)	20	20	20	0	20
Verification	Agency awarding subsidy verifies performance outcomes reported by recipient (20 pts)	20	20	20	0	20
Type of Penalties	Penalty takes the form of recapture (10 pts)	10	0	0	10	10
	Penalty takes the form of rescission or program is performance based (5 pts)	5	5	5	0	0
	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	20	20	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	10
	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	65	30	80
<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>38</b>	<b>20</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).