

ARKANSAS Appendix

Key ARKANSAS Subsidy Programs

Program	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
Arkansas Advantage Income Tax Credit - corporate income tax credit for job creation based on the payroll	\$2.2 million (CY 2011)	none	0/100
ArkPlus Income Tax Credit – discretionary income tax credits for investment	\$3 million (CY 2011)	none	0/100
Business and Industry Training Program - workforce training grants for recruitment and pre-employment training	not available	source	20/100
Create Rebate Program - discretionary annual cash payments based on annual payroll	\$9.9 million (CY 2011)	source	20/100
InvestArk Sales and Use Tax Credits - credits relating to purchase of property and equipment by existing firms	\$23.8 million (CY 2011)	none	0/100
Average of Disclosure Scores for All Programs			8% (40/500)

*See next page for scoring details

Show Us the Subsidized Jobs: Scoring Details for ARKANSAS Programs		<i>Maximum possible score for category</i>	Advantage Arkansas Income Tax Credits	ArkPlus Income Tax Credit	Business and Industry Training Program	Create Rebate Program	InvestArk Sales and Use Tax Credits
<i>Score criteria</i>							
Subsidy Value	BOTH amount approved AND actual amount disbursed/claimed (15) -	15	0	0	10	10	0
	Either amount approved OR actual amount disbursed/claimed (10) -or-						
	Performance-based with actual amount disbursed/claimed (15)						
Status of Award	Indication or whether award is completed, active, terminated (5)	15	0	0	0	0	0
	Disclosure of whether enforcement action taken (5)						
	Disclosure of amount clawed back or recalibrated or rescinded (5)						
Jobs Reporting	Number of jobs or training slots promised/projected ONLY (5) -or-	20	0	0	0	0	0
	Actual number of jobs created/retained or trainings ONLY (15) -or-						
	BOTH promised/projected and actual (20)						
Wages Reporting	Wage rates/payroll promised/projected only (10) -or-	20	0	0	0	0	0
	Actual wage rates/payroll only (15) -or-						
	Both promised and actual (18) -or-						
	Either promised and actual with wage disaggregation (20)						
Project Information	Location with street address (10)	15	0	0	0	0	0
	Indication whether the project is a relocation (3)						
	Project documents OR total subsidy package data (2)						
Company Information	DUNS or FEIN (2)	5	0	0	0	0	0
	NAICS (1)						
	Parent company (2)						
User Features	Ease of access (3)	10	0	0	10	10	0
	Multiple years of data (3)						
	Downloadable (2)						
	Part of or linked to a wider government transparency site (2)						
<i>Total before penalty</i>		100	0	0	0	0	0
<i>Penalty points (see reasoning on following page)</i>			0	0	0	0	0
TOTAL PROGRAM SCORE			0	0	20	20	0

*See next page for notes on scoring

ARKANSAS Program Scoring Notes

Recipient disclosure for economic development grant programs, including the Create Rebate Program and the Business and Industry Training Program, is included on the state's transparency website, Transparency Arkansas. From the website homepage, click on By Agency on the Expenditures tab and then search for Arkansas Economic Development Commission. Next, look for a program name. Only company name and actual subsidy value are disclosed. To search for older data (currently data for fiscal years 2013 and 2014 is available) click on the Overview tab under Expenditure. The data can be downloaded to a spreadsheet.

Arkansas Advantage Income Tax Credit

There is no online recipient disclosure for this program.

ArkPlus Income Tax Credit

There is no online recipient disclosure for this program.

Business and Industry Training Program

Disclosure Website: <http://transparency.arkansas.gov/Pages/default.aspx>

See note above. Recipients of the program are included on the Transparency website under Industry Training program.

Create Rebate Program:

Disclosure Website: <http://transparency.arkansas.gov/Pages/default.aspx>

See note above.

InvestArk Sales and Use Tax Credits

There is no online recipient disclosure for this program.