

CONNECTICUT Appendix

Key CONNECTICUT Subsidy Programs

Program	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
Enterprise Zone and Urban Jobs Tax Credits - a variety of tax credits for companies creating jobs in specially designated zones	Not available		0/100
Film and Digital Media Tax Credit - an expensive and controversial corporate income tax credit for up to 30 percent of film production costs	\$118 million (FY 2012)	Source 1 Source 2	15/100
Job Creation Tax Credit - a growing program which turns 60 percent of employee personal income tax withholdings into tax credits for employers; criticized for loose standards	\$10 million statutory cap	Source 1 Source 2	48/100
Manufacturing Assistance Act - a multi-faceted law enabling large economic development subsidies in the form of grants, loans and a four-year property tax exemption	\$69.9 million (FY 2012)	Source 1 Source 2	51/100
Small Business Express – loans and grants made to companies with less than 100 employees	\$20.6 million (FY 2012)	Source 1 Source 2	51/100
Average of Disclosure Scores for All Programs			33% (165/500)

*See next page for scoring details

Show Us the Subsidized Jobs: Scoring Details for CONNECTICUT Programs		<i>Maximum possible score for category</i>	Enterprise Zone and Urban Jobs Tax Credits	Film and Digital Media Tax Credit	Job Creation Tax Credit	Manufacturing Assistance Act	Small Business Express
<i>Score criteria</i>							
Subsidy Value	BOTH amount approved AND actual amount disbursed/claimed (15) -	15	0	15	15	10	10
	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	10	5	5
	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	Disclosure of amount clawed back or recalibrated or rescinded (5)						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	20	20	20
	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	10	10
	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	1	1
	NAICS (1)						
	Parent company (2)						
User Features	Ease of access (3)	10	0	0	3	5	5
	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	15	48	51	51
<i>Penalty points (see reasoning on following page)</i>			0	0	0	0	0
TOTAL PROGRAM SCORE			0	15	48	51	51

*See next page for notes on scoring

Connecticut Program Scoring Notes

Most Recent Annual Report:

http://www.ct.gov/e cd/lib/e cd/decd_fy_2011_12_annual_report.pdf

Annual Report Landing Page: <http://www.ct.gov/e cd/cwp/view.asp?a=1105&q=251248>

New Mapping Portal: <http://www.dir.ct.gov/opm/IGP/decd/index.html>

Most information in Connecticut is disclosed through a large annual report linked above. The second link above links to various years of annual reports. Connecticut also recently created a mapping tool helpful in visualizing where economic development dollars are being spent. Data in the mapping portal only covers two of the programs we looked at in this report. The portal enables users to download data by clicking a box labeled “Table Options” and exporting the attributes to a CSV file.

Enterprise Zone and Urban Jobs Tax Credits

There is no online recipient disclosure for this program.

Film and Digital Media Tax Credit

<http://ct.gov/e cd/cwp/view.asp?a=3880&q=454824>

Currently, there is a two year moratorium on subsidizing films within this program, but other types of dig media and television subsidies are allowed. Information about this program is disclosed on page 40 of the most recent annual report. Additional information is available on the agency website linked above.

Job Creation Tax Credit

While information about Job Creation Tax Credit recipients is available on page 94 of the most recent annual report, data about the program is not included in the mapping portal.

Points within the Status of Award category were awarded for indicating whether an enforcement action was taken and disclosing the value of the clawback. Three points were earned in the User Features category for including multiple years of data.

Manufacturing Assistance Act

Information about Manufacturing Assistance Act recipients is available on page 94 of the most recent annual report. Data about the program can be downloaded from the mapping portal. Unfortunately, the mapping application excludes data about the value of the subsidy.

Points within the Status of Award category were awarded for indicating whether the recipient was active or not. Five points were earned in the User Features category for including multiple years of data and making the data downloadable through the mapping portal.

Small Business Express

Information about Small Business Express recipients is available on page 83 of the most recent annual report. Data about the program can be downloaded from the mapping portal. Unfortunately, the mapping application excludes data about the value of the subsidy.

Points within the Status of Award category were awarded for indicating whether the recipient was active or not. Five points were earned in the User Features category for including multiple years of data and making the data downloadable through the mapping portal.