

FLORIDA Appendix

Key FLORIDA Subsidy Programs

Program	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
Economic Development Transportation Fund - infrastructure assistance grants awarded to a local community to make improvements on behalf of a specific firm	\$14.8 million (FY 2012)	none	0/100
Enterprise Zone Program - longstanding EZ program provides property tax abatements, sales and use tax exemptions, and state income tax credits to firms locating into areas designated as economically distressed	\$10.9 million (FY2012)	none	0/100
Film & Entertainment Incentive - sales and use tax exemption for films, commercial, music videos and sound recordings productions	\$18.1 million (FY 2012)	source 1 source 2	41/100
Qualified Target Industry Tax Refund - "deal closing" grant and multiple tax refund program for firms in targeted industries which meet job creation and wage requirements (subsidies vary by geographic area); used extensively	\$58.1 million (FY 2012)	source 1 source 2	57/100
Quick Action Closing Fund - secretive "deal-closing" fund awarding cash grants to major relocation projects	\$28.4 million (FY 2012)	source 1 source 2	62/100
Average of Disclosure Scores for All Programs			32% (160/500)

*See next page for scoring details

Show Us the Subsidized Jobs: Scoring Details for FLORIDA Programs		<i>Maximum possible score for category</i>	Economic Development Transportation Fund	Enterprise Zone Program	Film & Entertainment Incentive	Qualified Target Industry Tax Refund	Quick Action Closing Fund
<i>Score criteria</i>							
Subsidy Value	BOTH amount approved AND actual amount disbursed/claimed (15) -	15	0	0	15	15	15
	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	10	15
	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	Disclosure of amount clawed back or recalibrated or rescinded (5)						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	15	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	15	10	10
	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	10	2	2
	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	6	6	6
	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	61	63	68
<i>Penalty points (see reasoning on following page)</i>			0	0	-20	-6	-6
TOTAL PROGRAM SCORE			0	0	41	57	62

*See next page for notes on scoring

FLORIDA Program Scoring Notes

Florida's main disclosure source is the [Economic Development Incentives Portal](#) located on the Florida Department of Economic Opportunity (DEO) website. The Portal covers the Qualified Target Industry Tax Refund and Quick Action Closing Fund programs, among others. It includes information on company standing (under Status drop-down box) and on subsidy packages (a project page lists grants from all relevant programs). The Portal also includes data on committed and disbursed subsidies and provides both the total amount for all subsidies granted to a company and the amounts paid each year from each program. There is also information on the number of jobs projected and created, and in some cases the Portal links to project documents. Even though the Portal has a field for wages, no information is provided under that category.

In addition to the Portal, DEO and Enterprise Florida, Inc. (EFI) publish an annual *Incentive Report* that is posted on both the DEO (on the Portal [explanation](#) page) and [EFI](#) websites. We evaluated the most recent [2013 Report](#), which includes two of the programs we examine: Qualified Target Industry Tax Refund and Quick Action Closing Fund. The report includes information on agreements executed and on subsidies paid out in the most recent fiscal year, and also has data on subsidy packages, including local components, promised wages, and jobs projected, contracted and due.

Florida confidentiality law exempts certain new projects from disclosure for a period of time. Consequently, some newly approved and announced projects are not in the Portal and the *Inactive Reports* lists those deals as confidential.

Economic Development Transportation Fund

There is currently no online recipient disclosure for this program.

In 2012 the administration of the program was moved from the Office of Tourism, Trade and Economic Development (now DEO) to the Florida Transportation Department. As a result, the [2013 Incentives Report](#) does not include EDTF projects; previous reports, however, included information on the program (older reports are available at the [EFI website](#)). Because we based our scoring on the *2013 Incentive Report* and because the program is losing its disclosure we assigned zero points to EDTF.

Enterprise Zone Program

There is no online recipient disclosure for this program.

Film & Entertainment Incentive

Disclosure Website: <http://www.filminflorida.com/ifi/incentives.asp> (scroll down to Annual Reports) and <http://www.filminflorida.com/ifi/fir.asp>

Annual Reports posted on the Florida Office of Film and Entertainment website include information on actual subsidy value (the film program is a performance-based program and thus receives full credit in the Subsidy Value category), number of jobs created, wage expenditures, and production location. Two out of nine reports posted online include production company names: those for FY 2009 and FY 2010. Only those two reports were evaluated. Remaining reports include production title only. The Film Office website also includes an incomplete list of film subsidy recipients, with production company names but without subsidy amounts. In the User Feature category, the program receives points for ease of access and multiple years of data.

Because only two out of nine *Annual Reports* posted on the Film Office website include production company names, we penalize the program 20 points (one-third of all points the program would otherwise receive if all reports included production company names).

Qualified Target Industry Tax Refund

Disclosure Website 1: http://www.floridajobs.org/business/DEO_EDP_PROD.htm

Disclosure Website 2:

<http://www.floridajobs.org/business/EDP/EconomicDevelopmentIncentivesReport.pdf>

See note above. In the User Feature category the program receives points for ease of access and multiple years of data.

We penalize the program one point because a number of QTI projects in the Portal do not have links to the project documents. The program also receives an additional five penalty points because not all awards that have been made public are included in the Portal or the Incentive Report. Total number of penalty points: 6.

Quick Action Closing Fund

Disclosure Website 1: http://www.floridajobs.org/business/DEO_EDP_PROD.htm

Disclosure Website 2:

<http://www.floridajobs.org/business/EDP/EconomicDevelopmentIncentivesReport.pdf>

See note above. In the User Feature category the program receives points for ease of access and multiple years of data. The Portal also includes information on clawback amounts (search for inactive projects).

We penalize the program one point because a number of QTI projects in the Portal do not have links to the project documents. The program also receives an additional five penalty points because not all awards that have been made public are included in the Portal or the Incentive Report. Total number of penalty points: 6.