

## GEORGIA Appendix

### Key GEORGIA Subsidy Programs

Program	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
<b>Economic Development, Growth and Expansion (EDGE) Fund</b> - discretionary “deal-closing” grants and loans made to urban or suburban localities on behalf of a specific relocation project when there is a competition with another state	\$42.9 million (CY2012)	<a href="#">source 1</a> <a href="#">source 2</a>	14/100
<b>Film, Television and Digital Entertainment Tax Credit</b> - transferable tax credits based on production expenditures	\$86 million (FY 2014)	none	0/100
<b>Job Tax Credit</b> - state income tax and payroll withholding credits for firms that create new jobs which meet wage and health benefit requirements (subsidies vary by geographic area)	\$48.0 million (FY2014)	none	0/100
<b>Quality Jobs Tax Credit</b> - state income and payroll withholding credits for firms which meet job creation and wage requirements	\$5 million (FY2014)	none	0/100
<b>Regional Economic Business Assistance (REBA)</b> - discretionary “deal-closing” grants and loans to rural localities on behalf of a specific company when there is a competition with another state	\$2.5 million (CY 2012)	<a href="#">source</a>	5/100
<b>Average of Disclosure Scores for All Programs</b>			<b>4%</b> (19/500)

\*See next page for scoring details

<b>Show Us the Subsidized Jobs: Scoring Details for GEORGIA Programs</b>		<i>Maximum possible score for category</i>	Economic Development, Growth and Expansion (EDGE) Fund	Film, Television and Digital Entertainment Tax Credit	Job Tax Credit	Quality Jobs Tax Credit	Regional Economic Business Assistance (REBA)
<i>Score criteria</i>							
Subsidy Value	BOTH amount approved AND actual amount disbursed/claimed (15) -	15	10	0	0	0	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	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	Disclosure of amount clawed back or recalibrated or rescinded (5)						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	5	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	6	0	0	0	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	21	0	0	0	10
<i>Penalty points (see reasoning on following page)</i>			-7	0	0	0	-5
<b>TOTAL PROGRAM SCORE</b>			<b>14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>

\*See next page for notes on scoring

*Show Us the Subsidized Jobs*  
[www.goodjobsfirst.org/showusthesubsidizedjobs](http://www.goodjobsfirst.org/showusthesubsidizedjobs)

## **GEORGIA Program Scoring Notes**

The Georgia Department of Economic Development (GDEcD) posts on its website, in a difficult-to-find location, notices of funds committed from the OneGeorgia Authority, including EDGE, and from REBA. Notices stay online for 30 days only and include company name, county, date of the agreement and committed grant amount. REBA and EDGE award amounts are also disclosed online in the Georgia Department of Community Affairs (DCA) Awards Database, but the company name is not provided (<http://www.dca.ga.gov/pad/padsearch.aspx>).

### ***Economic Development, Growth and Expansion (EDGE) Fund***

Disclosure Website 1: <http://www.georgia.org/about-us/georgia-department-of-community-affairs-dca/>

Disclosure Website 2: <http://www.onegeorgia.org/awards-map/all>

Besides being included on the GDEcD website (see note above), EDGE recipients are also disclosed in the Awards Map on the OneGeorgia Authority website. After clicking on a county, a page opens with description of all projects in that county. Company name, project locality but not full-street address, committed subsidy amount and job projections are included. In 2011, the OneGeorgia Authority merged with the Georgia Department of Community Affairs. The site has not been updated since then. In the User Features category, the program receives points for ease of access and multiple years of data, both for the OneGeorgia Authority map disclosure.

We penalized EDGE five points for the disappearing GDEcD disclosure and two points because of the failure to update the OneGeorgia Authority map for such a long period of time. Total penalty points: 7

### ***Film, Television and Digital Entertainment Tax Credit***

There is no online recipient disclosure for this program.

### ***Job Tax Credit***

There is no online recipient disclosure for this program.

### ***Quality Jobs Tax Credit***

There is no online recipient disclosure for this program.

***Regional Economic Business Assistance (REBA)***

Disclosure Website: <http://www.georgia.org/about-us/georgia-department-of-community-affairs-dca/>

See note above. We penalize REBA five points for the disappearing GDEcD disclosure.