

ILLINOIS Appendix

Key ILLINOIS Subsidy Programs

Program	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
EDGE Tax Credit - a large discretionary “deal-closing” tax credit program for companies based on worker personal income tax withholding over ten years; some companies may now keep worker personal income taxes	\$31.3 million (FY 2012)	Source 1 Source 2	80/100
Enterprise Zone Program - an expensive program enabling eight state and five local subsidies for specially designated zones throughout the state	\$81.1 million (FY 2013)	Source 1 Source 2	85/100
Film Production Services Tax Credit - tax credits for 30% of film production costs and 45% of wages; companies can sell or transfer the credits for up to five years	\$11.8 million (FY 2012)		0/100
IDOT Economic Development Program - a funding stream for road infrastructure built primarily to benefit specific companies, primarily big-box retailers	Not Available	Source	80/100
Large Business Development Assistance Program - a “deal-closing” grant program for companies expanding or relocating in Illinois	\$12.1 million (FY 2013)	Source 1 Source 2 Source 3	82/100
Average of Disclosure Scores for All Programs			65% (327/500)

*See next page for scoring details

Show Us the Subsidized Jobs: Scoring Details for ILLINOIS Programs		<i>Maximum possible score for category</i>	EDGE Tax Credit	Enterprise Zone Program	Film Production Services Tax Credit	IDOT Economic Development Program	Large Business Development Assistance Program
<i>Score criteria</i>							
Subsidy Value	BOTH amount approved AND actual amount disbursed/claimed (15) -	15	10	15	0	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	10	10	0	10	10
	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	Disclosure of amount clawed back or recalibrated or rescinded (5)						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	20	20	0	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	20	20	0	20	20
	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	15	15	0	15	15
	Indication whether the project is a relocation (3)						
	Project documents OR total subsidy package data (2)						
Company Information	DUNS or FEIN (2)	5	1	1	0	1	1
	NAICS (1)						
	Parent company (2)						
User Features	Ease of access (3)	10	6	6	0	6	8
	Multiple years of data (3)						
	Downloadable (2)						
	Part of or linked to a wider government transparency site (2)						
<i>Total before penalty</i>		100	82	87	0	82	84
<i>Penalty points (see reasoning on following page)</i>			-2	-2	0	-2	-2
TOTAL PROGRAM SCORE			80	85	0	80	82

*See next page for notes on scoring

Illinois Program Scoring Notes

Corporate Accountability Portal: <https://www.ilcorpacct.com/corpacct/>

Grant Tracker: <http://granttracker.ildceo.net/>

Annual Reports:

<http://www.illinois.gov/dceo/AboutDCEO/Pages/ReportsRequiredByStatute.aspx>

Four out of the five programs we looked are primarily disclosed through Illinois' Corporate Accountability Portal (first link above). Within the portal, users can comb through PDFs for each recipient within a subsidy program. The PDFs in the portal contain information about each recipient, including the award amounts, the status of the recipient, whether an enforcement action was taken, promised and actual job creation, promised and actual wages, wage disaggregation, street addresses, subsidy package information, indication whether jobs were relocated, NAICS codes for recipients, and numerous years of data.

During the course of this study, Illinois released a new Grant Tracker database (second link above). It contains both a search function and a mapping function. While only one of the programs we examine is currently included in Grant Tracker, the Large Business Development Assistance Program, the website states that in the future the agency plans on including other programs like EDGE Tax Credits. As a result of this new tool, the program scored two additional points relative to other programs for being downloadable into a spreadsheet.

Additional information is also made available through annual reports (third link above).

Unfortunately, all four programs were penalized two points because addresses listed in the corporate accountability portal frequently were corporate headquarter addresses, not addresses of the facilities receiving subsidies.

EDGE Tax Credit

<http://www.illinois.gov/dceo/AboutDCEO/ReportsRequiredByStatute/EDGEtaxcredit2011.pdf>

The EDGE Tax Credit annual report, the most recent of which is linked above, discloses additional information, including a narrative about the subsidy deal. Near the end of the

report, there is a year-by-year summary of whether a company remained eligible for subsidies as well as whether the state made an enforcement action.

Ten points were awarded in the Status of the Award category for disclosing information about recipient status and whether an enforcement action was taken.

Enterprise Zone Program

The Enterprise Zone program received fifteen points for Subsidy Value as it is a performance-based program and discloses the amount actually disbursed. Ten points were awarded in the Status of the Award category for disclosing information about recipient status and whether an enforcement action was taken.

IDOT Economic Development Program

Ten points were awarded in the Status of the Award category for disclosing information about recipient status and whether an enforcement action was taken.

Large Business Development Assistance Program

Ten points were awarded in the Status of the Award category for disclosing information about recipient status and whether an enforcement action was taken.

Film Production Services Tax Credit

There is no online recipient disclosure for this program.