

MISSOURI Appendix

Key MISSOURI Subsidy Programs

Program	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
Business Use Incentives for Large Scale Development (BUILD) - bond financing and refundable corporate income and other tax credits for firms which meet job creation, wage, and investment requirements	\$7.1 million (FY 2009)	source 1 source 2	43/100
New Jobs Training - workforce training subsidy funded through worker personal income tax withholding revenues; in 2013 replaced by Missouri Works Training Program but has ongoing fiscal impact	\$8.5 million (CY 2012)	source	25/100
Quality Jobs Program - refundable corporate income tax credits linked to worker personal income tax withholding for businesses which meet job, wage, and health benefit requirements; in 2013 replaced with Missouri Works but has ongoing fiscal impact	\$42.1 million (CY 2012)	source 1 source 2 source 3	64/100
State Supplemental Tax Increment Financing – a state-level TIF program in which companies are eligible for up to 50% of the increased amount of state sales or income taxes	\$10.9 million (CY 2012)	none	0/100
Average of Disclosure Scores for All Programs			33% (132/400)

*See next page for scoring details

Show Us the Subsidized Jobs: Scoring Details for MISSOURI Programs		<i>Maximum possible score for category</i>	Business Use Incentives for Large Scale Development (BUILD)	New Jobs Training Program	Quality Jobs Program	State Supplemental Tax Increment Financing
<i>Score criteria</i>						
Subsidy Value	BOTH amount approved AND actual amount disbursed/claimed (15) -	15	10	10	15	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	5	5	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	Disclosure of amount clawed back or recalibrated or rescinded (5)					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	15	0	20	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	10	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	10	0	10	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
	NAICS (1)					
	Parent company (2)					
User Features	Ease of access (3)	10	10	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	45	25	70	0
<i>Penalty points (see reasoning on following page)</i>			-2	0	-6	0
TOTAL PROGRAM SCORE			43	25	64	0

*See next page for notes on scoring

MISSOURI Program Scoring Notes

Recipient information for three of Missouri programs we examined is disclosed through the open government website, [Missouri Accountability Portal \(MAP\)](#): Business Use Incentives for Large Scale Development (BUILD), New Jobs Training, and Quality Jobs Program. All of the MAP data is available in text files that are [downloadable](#) but must be imported into a spreadsheet to be easily readable. The Portal includes information on company names and actual subsidy value. It also provides Representative and Senate District numbers but no other specific information on a project location. The Tax Credit Accountability Report hyperlink located on the right-side panel on the MAP [homepage](#) opens a Missouri Department of Economic Development webpage with *Tax Credit Accountability Individual Recipient Data* that can be opened and downloaded as a spreadsheet. BUILD and Quality Jobs programs are included. The data includes information on street addresses and created jobs, but no subsidy values. The spreadsheet is confusing as there is no explanation of the data and column headings. The webpage states that the last data update was in January 2012.

Business Use Incentives for Large Scale Development (BUILD)

Disclosure Website 1: <http://mapyourtaxes.mo.gov/MAP/TaxCredits/>

Disclosure Website 2: <http://www.ded.mo.gov/Ded/TaxCreditReporting.aspx>

See note above.

We penalize BUILD two points because of the failure to update the *Tax Credit Accountability Individual Recipient Data* spreadsheet.

New Jobs Training

Disclosure Website: <http://mapyourtaxes.mo.gov/MAP/TaxCredits/>

See note above. [In the MAP, look for Community Collage New Jobs Training.](#) The program receives points for disclosure of enforcement action, which is indicated in the *Tax Credit Accountability Report*, available at <http://www.ded.mo.gov/Ded/TaxCreditReporting.aspx> (see report for 2011).

Quality Jobs Program

Disclosure Website 1: <http://mapyourtaxes.mo.gov/MAP/TaxCredits/>

Disclosure Website 2: <http://www.ded.mo.gov/Ded/TaxCreditReporting.aspx>

Disclosure Website 3: <http://ded.mo.gov/upload/2012annualreport.pdf>

See note above. Additional recipient information is disclosed in the *Missouri Quality Jobs 2012 Annual Report* located on the program information [webpage](#). Only the most recent report is available. The report includes information on authorized total subsidy amounts, subsidies claimed to-date, projected and created jobs, and promised wages.

We penalize Quality Jobs two points because of the failure to update the *Tax Credit Accountability Individual Recipient Data* spreadsheet and four additional points for disclosing faulty data in the Quality Job report. A 2012 state [audit](#) showed that job numbers and subsidy amounts presented in the report were overstated. Total penalty points: 6.

State Supplemental Tax Increment Financing

There is no online recipient disclosure for this program.