

MISSISSIPPI Appendix

Key MISSISSIPPI Subsidy Programs

Program	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
Advantage Jobs Rebate Program - payments based on worker personal income tax withholding for firms which meet job creation, wage, and investment requirements (subsidies vary by geographic area)	\$11 million (FY 2013)	source	8/100
Jobs Tax Credit - corporate income tax credit based on employee payroll; firms must meet minimum job requirements (subsidies vary by geographic area)	\$2 million (FY 2013)	none	0/100
Major Economic Impact Act - workforce training and infrastructure assistance for large scale projects which meet job creation and investment requirements	\$37.2 million (CY2012)	source	53/100
Manufacturing Investment Tax Credit - corporate income tax credit for existing manufacturers which meet investment requirements	\$2.7 million (FY 2013)	none	0/100
Rural Economic Development (RED) Credits - provides corporate income tax credits and allows job assessment fees on employees	\$11 million (FY 2013)	none	0/100
Average of Disclosure Scores for All Programs			12% (61/500)

*See next page for scoring details

Show Us the Subsidized Jobs: Scoring Details for MISSISSIPPI Programs		<i>Maximum possible score for category</i>	Advantage Jobs Rebate Program	Jobs Tax Credit	Major Economic Impact Act	Manufacturing Investment Tax Credit	Rural Economic Development (RED) Credits
<i>Score criteria</i>							
Subsidy Value	BOTH amount approved AND actual amount disbursed/claimed (15) -	15	0	0	15	0	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	0	15	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	Disclosure of amount clawed back or recalibrated or rescinded (5)						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	20	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	3	0	3	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	8	0	53	0	0
<i>Penalty points (see reasoning on following page)</i>			0	0	0	0	0
TOTAL PROGRAM SCORE			8	0	53	0	0

*See next page for notes on scoring

MISSISSIPPI Program Scoring Notes

In spring 2013, Mississippi Development Authority issued its first *Incentive Report*. The report is available at the MDA [website](#) but in a difficult-to-find location. The *2012 Mississippi Incentives Report* lists companies approved between 2009 and 2012 for various subsidy programs, including Advantage Jobs Incentive Program and Major Economic Impact Act. For the Advantage Jobs Program only company names and committed jobs are disclosed (on page 26). More information is available about Major Economic Impact Act recipients: committed and spent to-date subsidy amounts as well as number of jobs promised and created to-date. Project status, enforcement actions, and clawback amounts are included in short narratives on page 10 of the 2012 report:

<http://www.mississippi.org/assets/docs/library/incentives-report.pdf>.

We were told that the *2013 Incentive Report* is currently in production and will be posted online as soon as it is completed and approved.

Advantage Jobs Incentive Program

Disclosure Website: <http://www.mississippi.org/assets/docs/library/incentives-report.pdf>

See note above. In the User Feature category, Advantage Jobs receives points for multiple years of data.

Jobs Tax Credit

There is no online recipient disclosure for this program.

Major Economic Impact Act

Disclosure Website: <http://www.mississippi.org/assets/docs/library/incentives-report.pdf>

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

Manufacturing Investment Tax Credit

There is no online recipient disclosure for this program.

Rural Economic Development (RED) Credits

There is no online recipient disclosure for this program.