

## NEBRASKA Appendix

### Key NEBRASKA Subsidy Programs

Program	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
<b>LB 775/Employment and Investment Growth Act</b> - controversial wage and investment tax credits for companies that create new jobs; rolled into Nebraska Advantage subsidy package but still generating substantial costs)	\$117.7 million (2012)	<a href="#">Source</a>	11/100
<b>Nebraska Advantage Act</b> - replacement for highly controversial LB775 program bundles investment credits, wage credits, sales tax refunds and exemptions, workforce training subsidies, R&D tax credits, microenterprise tax credits, and inventory tax exemptions	\$44.6 million (2012)	<a href="#">Source</a>	26/100
<b>Nebraska Advantage Job Training Program</b> - discretionary job training program with grants from \$800 to \$4,000	\$17.1 million (2012)	None	0/100
<b>Nebraska Research and Development Act</b> – refundable tax credit based on R&D expenditures	\$2.7 million (2012)	None	0/100
<b>Quality Jobs Program</b> - wage benefit credit, or retain payroll withholding tax; phasing out but still generating cost to the state	(included in LB 775 cost)	<a href="#">Source</a>	11/100
<b>Average of Disclosure Scores for All Programs</b>			<b>10%</b> (48/500)

\*See next page for scoring details

<b>Show Us the Subsidized Jobs: Scoring Details for NEBRASKA Programs</b>		<i>Maximum possible score for category</i>	LB 775/Employment and Investment Growth Act	Nebraska Advantage Act	Nebraska Advantage Job Training Program	Nebraska Research and Development Act	Quality Jobs Program
<i>Score criteria</i>							
Subsidy Value	BOTH amount approved AND actual amount disbursed/claimed (15) -	15	0	15	0	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	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	Disclosure of amount clawed back or recalibrated or rescinded (5)						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	5	0	0	5
	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	6	0	0	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	11	26	0	0	11
<i>Penalty points (see reasoning on following page)</i>			0	0	0	0	0
<b>TOTAL PROGRAM SCORE</b>			<b>11</b>	<b>26</b>	<b>0</b>	<b>0</b>	<b>11</b>

\*See next page for notes on scoring

## **NEBRASKA Program Scoring Notes**

### ***LB 775/Employment and Investment Growth Act***

Disclosure link:

[http://www.revenue.nebraska.gov/incentiv/annrep/12an\\_rep/775/775\\_agreements.html](http://www.revenue.nebraska.gov/incentiv/annrep/12an_rep/775/775_agreements.html)

Only projected jobs (without subsidy values) are listed on the LB775 disclosure page. This program is phasing out but still has active awards.

### ***Nebraska Advantage Act***

Disclosure link: [http://www.revenue.nebraska.gov/incentiv/annrep/annl\\_rep.html](http://www.revenue.nebraska.gov/incentiv/annrep/annl_rep.html)

The value of subsidy award disbursed each year to each recipient is reported for this program, as well as the projected number of jobs.

### ***Nebraska Advantage Job Training Program***

There is no online recipient disclosure for this program.

### ***Nebraska Research and Development Act***

There is no online recipient disclosure for this program.

### ***Quality Jobs Program***

Disclosure link: [http://www.revenue.nebraska.gov/incentiv/annrep/annl\\_rep.html](http://www.revenue.nebraska.gov/incentiv/annrep/annl_rep.html)

Only projected jobs (without subsidy values) are listed on the Quality Jobs disclosure page. This program is phasing out but still has active awards.