

## NEW MEXICO Appendix

### Key NEW MEXICO Subsidy Programs

Program	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
<b>Film Tax Credit</b> - a 25% tax rebate on all direct production and post-production expenditures	\$77.0 million (FY2011)	None	0/100
<b>High Wage Jobs Tax Credit</b> - refundable credits worth 10% of wages and benefits for new jobs that meet minimum salary requirements; credits may be applied against the state portion of gross receipts tax, compensating tax and withholding tax	\$9.3 million (FY2011)	None	0/100
<b>Job Training Incentive Program</b> - program reimburses 40-75 percent of employee wages during training periods	\$6.7 million (FY2012)	<a href="#">Source</a>	34/100
<b>Manufacturer's Investment Tax Credit</b> - credit against up to 85% of gross receipts taxes and payroll withholding taxes equal to 5% of the value of certain industrial equipment	\$1.9 million (FY2011)	None	0/100
<b>Technology Jobs Tax Credit</b> - a tax credit equal to 10% of the wages and benefits paid for each new economic-base job created	\$3.1 million (FY2011)	None	0/100
<b>Average of Disclosure Scores for All Programs</b>			<b>7%</b> (34/500)

\*See next page for scoring details

<b>Show Us the Subsidized Jobs: Scoring Details for NEW MEXICO Programs</b>		<i>Maximum possible score for category</i>	Film Tax Credit	High Wage Jobs Tax Credit	Job Training Incentive Program	Manufacturer's Investment Tax Credit	Technology Jobs Tax Credit
<i>Score criteria</i>							
Subsidy Value	BOTH amount approved AND actual amount disbursed/claimed (15) -	15	0	0	10	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	Disclosure of amount clawed back or recalibrated or rescinded (5)						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	0	0	5	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	10	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	3	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	0	0	6	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	0	0	34	0	0
<i>Penalty points (see reasoning on following page)</i>			0	0	0	0	0
<b>TOTAL PROGRAM SCORE</b>			<b>0</b>	<b>0</b>	<b>34</b>	<b>0</b>	<b>0</b>

\*See next page for notes on scoring

## **NEW MEXICO Program Scoring Notes**

### ***Film Tax Credit***

There is no online recipient disclosure for this program.

### ***High Wage Jobs Tax Credit***

There is no online recipient disclosure for this program.

### ***Job Training Incentive Program***

Disclosure link: <http://www.gonm.biz/Publications.aspx>

New Mexico discloses only the maximum possible award that recipients are approved for, and projected jobs and wages. Relocation information is available in the annual report, however.

### ***Manufacturer's Investment Tax Credit***

There is no online recipient disclosure for this program.

### ***Technology Jobs Tax Credit***

There is no online recipient disclosure for this program.