

## OHIO Appendix

### Key OHIO Subsidy Programs

Program	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
<b>Facilities Establishment Fund</b> – revolving loan fund that feeds a number of economic development loan programs in the state	\$50.0 million (FY2015)	<a href="#">Source</a>	23/100
<b>Job Creation Tax Credit</b> - refundable Commercial Activity Tax/income tax credits based on employees' personal income tax withholding	\$40.7 million (FY2015)	<a href="#">Source</a> <a href="#">Source 2</a> <a href="#">Source 3</a>	23/100
<b>Job Retention Tax Credit</b> - tax credits for companies that retain employees in the state; may be applied against the Commercial Activity Tax	\$12.6 million (FY2015)	<a href="#">Source</a> <a href="#">Source 2</a>	38/100
<b>Motion Picture Tax Credit</b> - refundable tax credit that equals 25 percent off in-state spend and non-resident wages and 35 percent in Ohio resident wages on eligible productions	\$19.2 million (FY2015)	None	0/100
<b>Ohio Incumbent Workforce Training Voucher</b> – training vouchers worth up to \$4,000 per employee per year	\$30.0 million (FY2015)	<a href="#">Source</a>	23/100
<b>Average of Disclosure Scores for All Programs</b>			<b>21%</b> (107/500)

\*See next page for scoring details

<b>Show Us the Subsidized Jobs: Scoring Details for OHIO Programs</b>		<i>Maximum possible score for category</i>	Facilities Establishment Fund	Job Creation Tax Credit	Job Retention Tax Credit	Motion Picture Tax Credit	Ohio Incumbent Workforce Training Voucher
<i>Score criteria</i>							
Subsidy Value	BOTH amount approved AND actual amount disbursed/claimed (15) -	15	15	0	0	0	15
	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	10	10	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	Disclosure of amount clawed back or recalibrated or rescinded (5)						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	5	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-						
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	8	8	8	0	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	23	23	38	0	23
<i>Penalty points (see reasoning on following page)</i>			0	0	0	0	0
<b>TOTAL PROGRAM SCORE</b>			<b>23</b>	<b>23</b>	<b>38</b>	<b>0</b>	<b>23</b>

\*See next page for notes on scoring

## **OHIO Program Scoring Notes**

### **Facilities Establishment Fund**

*Disclosure link:* <http://development.ohio.gov/HB420/Data.aspx>

This program is disclosed through Ohio's grant and loan reporting database. The database reports the award amount and the actual amount disbursed. Searches from the database are downloadable.

### **Job Creation Tax Credit**

*Disclosure link:* <http://development.ohio.gov/files/reports/2013DEVAnnualReport.pdf>

*Disclosure link 2:* <http://development.ohio.gov/hb1/>

*Attorney General Audit:* <http://www.ohioattorneygeneral.gov/getattachment/cc74bf50-b03a-4902-be24-d66797860643/2012-Economic-Development-Accountability-Report.aspx>

Despite having three separate sources of disclosure, the quality of disclosure for this program has been declining. The last time Good Jobs First issued a disclosure report in 2010, Ohio made available the value of tax credits awarded through this program. The state now hides this information.

Ohio utilizes both a searchable tax incentives database and an annual report that contains more detailed information than the database. However, neither of these sources discloses the value of JCTCs received by each business. The Development Services Agency annual report contains a table in which the project status is indicated, including whether projects are terminated with or without clawbacks. Only projected created and retained jobs are reported for just the current years' executed agreements in the annual reports. No jobs figures are included in previous years' reporting. Noncompliant companies actual jobs figures are reported through annual audits conducted by the state attorney general, but these audits do not contain information about compliant companies so we do not award points for comprehensive reporting on actual job creation outcomes. This program receives points for downloadability.

### **Job Retention Tax Credit**

*Disclosure link:* <http://development.ohio.gov/files/reports/2013DEVAnnualReport.pdf>

*Disclosure link 2:* <http://development.ohio.gov/hb1/>

Like the JCTC, the quality of disclosure for the JRTC has been declining. The last time Good Jobs First issued a disclosure report in 2010, Ohio made available the value of tax credits awarded through this program. The state now hides this information.

JRTC disclosure is conducted through the searchable incentives database and the DSA annual report. Neither of these sources discloses the value of JRTCs received by each business. The DSA annual report contains a table in which the project status is indicated, including whether projects are terminated with or without clawbacks. Committed and reported retained jobs are included in DSA annual reports. This program is not included in the attorney general audit, but receives points for downloadability.

### **Motion Picture Tax Credit**

There is no online recipient disclosure for this program.

### **Ohio Incumbent Workforce Training Voucher**

*Disclosure link:* <http://development.ohio.gov/HB420/Data.aspx>

This program is disclosed through Ohio's grant and loan reporting database. The database reports the award amount and the actual amount disbursed. Searches from the database are downloadable.