

OKLAHOMA Appendix

Key OKLAHOMA Subsidy Programs

Program	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
Investment/New Jobs Tax Credit - corporate income tax and insurance premium tax credits, sales tax refunds for businesses which meet job creation, wage, and investment requirements	\$22.7 million (FY 2012)	source	23/100
Quality Jobs/21st Century Quality Jobs - quarterly cash rebates funded by worker personal income tax withholding for firms which meet job creation, wage, and benefit requirements (higher wage requirements for 21 st Century).	\$79 million (FY 2013)	source 1 source 2	36/100
Quick Action Closing Fund – secretive “deal closing” fund.	\$5 million (FY2014)	none	0/100
Training for Industry - companies are reimbursed in part or in full for the cost of providing customized workforce training	not available	none	0/100
Average of Disclosure Scores for All Programs			15% (59/400)

*See next page for scoring details

Show Us the Subsidized Jobs: Scoring Details for OKLAHOMA Programs		<i>Maximum possible score for category</i>	Investment/New Jobs Tax Credit	Quality Jobs/21st Century Quality Jobs	Quick Action Closing Fund	Training for Industry
<i>Score criteria</i>						
Subsidy Value	BOTH amount approved AND actual amount disbursed/claimed (15) -	15	15	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	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	Disclosure of amount clawed back or recalibrated or rescinded (5)					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	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
	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	10	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	1	0	0
	NAICS (1)					
	Parent company (2)					
User Features	Ease of access (3)	10	8	8	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	23	39	0	0
<i>Penalty points (see reasoning on following page)</i>			0	-3	0	0
TOTAL PROGRAM SCORE			23	36	0	0

*See next page for notes on scoring

OKLAHOMA Program Scoring Notes

Investment/New Jobs Tax Credit

Disclosure Website: <https://www.ok.gov/okaa/tax/app/search.php>

From the link above, use the Type of Tax Credit dropdown menu to find Oklahoma Investment/New Jobs Tax Credit. Results are not downloadable. The actual subsidy value is disclosed but because the program is performance-based, it receives full points in the Subsidy Value category. The program also receives points for ease of access, multiple years of data, and for being a part of an open government website.

Quality Jobs/21st Century Quality Jobs

Disclosure Website 1: <http://www.tax.ok.gov/reports1.html>

Disclosure Website 2: <http://okcommerce.gov/>

The Oklahoma Tax Commission posts annual *Quality Job Incentive Payment Reports* which include information on company names, full facility address, disbursed subsidy amounts and other data. Reports are available for FY 2007 to 2013 in separate text files that must be imported to a spreadsheet to be readable. 21st Century Quality Jobs recipients are included in the reports but without any indication which they are. In addition, the Oklahoma Department of Commerce posts on its website, under Latest Headlines, monthly *Quality Jobs Reports* with information on recipient names, maximum total allowed subsidy for each project, projected number of jobs, and NAICS code. In the User Features category the program receives points for ease of access, multiple years and downloadability.

We assigned three penalty points to the program because there is no dedicated webpage on the Commerce website for monthly *Quality Jobs* reports. Instead one must click through the news and media webpage to locate the reports.

Quick Action Closing Fund

There is no online recipient disclosure for this program.

Training for Industry

There is no online recipient disclosure for this program.