

OREGON Appendix

Key OREGON Subsidy Programs

Program	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
Enterprise Zone Program – various exemptions from state and local taxes including total exemption from the property taxes normally assessed on new plant and equipment, for a specified amount of time	\$22.5 million (FY2014)	Source	40/100
Oregon Investment Advantage - businesses setting up new operations may annually deduct or subtract taxable income related to those operations from state income tax responsibility	\$1.5 million (FY2014)	Source Source 2	55/100
Qualified Research Activities Tax Credit - corporate income tax credits based on increased R&D expenditures	\$6.3 million (FY2014)	None	0/100
Renewable Resource Equipment Manufacturing Facilities - a tax credit of 50 percent of eligible costs, up to a maximum of \$40 million for manufacturers in the renewable energy industry	\$30.5 million (FY2014)	Source Source 2	30/100
Strategic Investment Program - exempts a portion of capital investments from property taxes for large manufacturing and high-tech companies	\$177.7 million (FY2014)	Source Source 2	67/100
Average of Disclosure Scores for All Programs			38% (192/500)

*See next page for scoring details

Show Us the Subsidized Jobs: Scoring Details for OREGON Programs		<i>Maximum possible score for category</i>	Enterprise Zone Program	Oregon Investment Advantage	Qualified Research Activities Tax Credit	Renewable Resource Equipment Manufacturing Facilities	Strategic Investment Program
<i>Score criteria</i>							
Subsidy Value	BOTH amount approved AND actual amount disbursed/claimed (15) -	15	10	0	0	15	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	5	5	0	0	5
	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	Disclosure of amount clawed back or recalibrated or rescinded (5)						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	20	20	0	0	15
	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	10	0	0	15
	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	12	0	12	12
	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	10	8	0	4	10
	Multiple years of data (3)						
	Downloadable (2)						
	Part of or linked to a wider government transparency site (2)						
<i>Total before penalty</i>		100	45	55	0	31	72
<i>Penalty points (see reasoning on following page)</i>			-5	0	0	-1	-5
TOTAL PROGRAM SCORE			40	55	0	30	67

*See next page for notes on scoring

OREGON Program Scoring Notes

Enterprise Zone Program

Disclosure link:

<http://www.oregon.gov/transparency/Pages/TaxExpenditures.aspx><http://www.oregon.gov/transparency/Pages/TaxExpenditures.aspx>

Oregon began disclosing its EZ beneficiaries in 2013. The year that the award was first approved is listed on each spreadsheet, as well as distinct tables for new exemptions and concluding exemptions so we award basic status points to this program. The amount of tax forgone is listed in each county spreadsheet, earning this program points for actual subsidy disbursement reporting. Existing employment is listed for each company at base year and as an annual average. The table for new EZ approvals contains an authorized employment field.

We apply five penalty points to this program because these posted documents are not reasonably searchable as they are divided into counties.

Oregon Investment Advantage

Disclosure link 1: <http://www.oregon.gov/transparency/Pages/TaxExpenditures.aspx>
<http://www.oregon.gov/transparency/Pages/TaxExpenditures.aspx%20>

Disclosure link 2: <http://www.oregon4biz.com/Contact-us/Public-Record-Request/>
<http://www.oregon4biz.com/Contact-us/Public-Record-Request/>

Business Oregon and the Oregon.gov transparency site both contain information about participating companies. The Business Oregon website divides recipients into two categories - new and existing applications, so we award points for basic status. Proposed jobs are listed in preliminary applications. Actual annual employment can be viewed in annual certifications for the program. Both documents are available on the Business Oregon transparency site. Expected wages can be viewed in the preliminary applications. Actual wages are only available in some annual certifications so we award no points in this category. We award points for linkage to a wider government transparency site through the Oregon.gov disclosure portal. Neither disclosure source provides the value of subsidies awarded to recipients.

Qualified Research Activities Tax Credit

There is no online recipient disclosure for this program.

Renewable Resource Equipment Manufacturing Facilities

Disclosure link 1: <http://www.oregon.gov/transparency/Pages/TaxExpenditures.aspx>
<http://www.oregon.gov/transparency/Pages/TaxExpenditures.aspx%20>

Disclosure link 2: [http://www.oregon4biz.com/Contact-us/Public-Record-Request/](http://www.oregon4biz.com/Contact-us/Public-Record-Request/http://www.oregon4biz.com/Contact-us/Public-Record-Request/)
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This program is one component of the controversial Business Energy Tax Credit that was substantially modified to reduce its impact on Oregon's tax revenues. Manufacturing facilities are still eligible for this program, although other types of renewable energy businesses are no longer allowed to apply for the subsidy.

Oregon.gov maintains an excel spreadsheet for this program. Business Oregon also maintains a table with more detailed information about recipients. Both total amount of tax credit approved and tax credits issued to date are included in the spreadsheet. The Business Oregon table additionally includes tax credits claimed by year. Although the Oregon.gov data viewer has a field for projected jobs, not all tax credit recipients are listed through this disclosure venue so we do not award points in this category. We also do not award points for actual jobs reporting or wages disclosure done through the project documents because there are not documents for every company.

Although we award 2 points for project document availability, we deduct one penalty point because not all awarded company project documents are included in the public records website maintained by Business Oregon.

Strategic Investment Program

Disclosure link 1: <http://www.oregon.gov/transparency/Pages/TaxExpenditures.aspx>
<http://www.oregon.gov/transparency/Pages/TaxExpenditures.aspx%20>

Disclosure link 2: [http://www.oregon4biz.com/Contact-us/Public-Record-Request/](http://www.oregon4biz.com/Contact-us/Public-Record-Request/http://www.oregon4biz.com/Contact-us/Public-Record-Request/)
<http://www.oregon4biz.com/Contact-us/Public-Record-Request/>

Oregon.gov maintains an excel spreadsheet for this program with limited information. Business Oregon has a more comprehensive transparency page. The value of uncollected property tax is reported as "taxes saved" on the Business Oregon table. The same table reports which year each SIP project is in, so we award points for basic status. Actual jobs and actual wages are reported in the Business Oregon "fiscal year company reports."

We apply five penalty points to this program because posted documents have been scanned into a single large pdf file that is not even divided into separate projects, and this document is not searchable.