

RHODE ISLAND Appendix

Key RHODE ISLAND Subsidy Programs

Program	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
Corporate Income Tax Rate Reduction - as-of-right reductions in corporate income taxes for companies meeting various job creation benchmarks	\$15.3 million (FY 2013)	Source	28/100
Enterprise Zone Tax Credits - corporate income tax credits for companies creating jobs in special zones; criticized as too costly, ineffective, and favoring affluent areas	\$868,000 (FY 2012)	Source	26/100
Job Training Tax Credits - a corporate income tax credit of up to 50 percent of training costs for new or existing employees	Not Available	Source	3/100
Manufacturing and High Performance Manufacturing Investment Tax Credits - corporate income tax credits	\$11.1 million (FY 2013)		0/100
Motion Picture Tax Credits - corporate income tax credits for up to 25 percent of production costs for films and other electronic media projects	\$3.1 million (2009)	Source	15/100
Average of Disclosure Scores for All Programs			14% (72/500)

*See next page for scoring details

Show Us the Subsidized Jobs: Scoring Details for RHODE ISLAND Programs		<i>Maximum possible score for category</i>	Corporate Income Tax Rate Reduction	Enterprise Zone Tax Credits	Job Training Tax Credits	Manufacturing and High Performance Manufacturing Investment Tax Credits	Motion Picture Tax Credits
<i>Score criteria</i>							
Subsidy Value	BOTH amount approved AND actual amount disbursed/claimed (15) -	15	15	15	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	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	Disclosure of amount clawed back or recalibrated or rescinded (5)						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	0	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-						
	Either promised and actual with wage disaggregation (20)						
Project Information	Location with street address (10)	15	10	10	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	3	3	3	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	28	28	3	0	15
<i>Penalty points (see reasoning on following page)</i>			0	-2	0	0	0
TOTAL PROGRAM SCORE			28	26	3	0	15

Rhode Island Program Scoring Notes

Corporate Income Tax Rate Reduction

<http://www.tax.ri.gov/reports/>

Three points were awarded in the User Features category for multiple years of data.

Enterprise Zone Tax Credits

<http://www.tax.ri.gov/reports/>

Three points were awarded in the User Features category for multiple years of data. We applied a penalty of two points because addresses listed in the document were frequently outside the state, indicating that some of the data does not reflect the location of the subsidized facility.

Job Training Tax Credits

<http://www.rihric.com/pubs.htm>

Three points were awarded in the User Features category for multiple years of data.

Manufacturing and High Performance Manufacturing Investment Tax Credits

There is no online recipient disclosure for this program.

Motion Picture Tax Credits

<http://www.tax.ri.gov/reports/Tax%20Credit%20and%20Incentive%20Reports/FYE2013%20Tax%20Credit%20and%20Incentive%20Report.pdf>

The annual report linked above contains a list of recipients. The program received fifteen points for Subsidy Value as it is a performance-based program and discloses the amount actually disbursed. Points were not awarded for the street address provided, because the address does not reflect the shooting location of the production.