

TEXAS Appendix

Key TEXAS Subsidy Programs

Program	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
Film Tax Credits - reimbursements for up to 15 percent of film & TV production expenses, more in “underutilized areas” of the state	Not Available	None	0/100
Skills Development Fund - customized job training at local community and technical colleges for businesses and unions	\$48 million (FY 2013 - 2014)	None	0/100
Texas Economic Development Act (Ch. 313) - a controversial and very expensive property tax reduction program primarily benefiting clean-energy and manufacturing companies	\$195.8 million (FY 2013)	Source	86/100
Texas Emerging Technology Fund - a cash-grant program that helps companies commercialize the results of research and development	Not Available	Source	61/100
Texas Enterprise Fund - an expensive “deal-closing” cash-grant program for companies locating or expanding in the state	\$48.6 million (FY 2012 – 2013)	Source	53/100
Average of Disclosure Scores for All Programs			40% (200/500)

*See next page for scoring details

Show Us the Subsidized Jobs: Scoring Details for TEXAS Programs		<i>Maximum possible score for category</i>	Film Tax Credits	Skills Development Fund	Texas Economic Development Act (Ch. 313)	Texas Emerging Technology Fund	Texas Enterprise Fund
<i>Score criteria</i>							
Subsidy Value	BOTH amount approved AND actual amount disbursed/claimed (15) -	15	0	0	15	10	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	15	15	15
	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	Disclosure of amount clawed back or recalibrated or rescinded (5)						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	20	15	5
	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	18	15	10
	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	12	0	2
	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	3	0	0
	NAICS (1)						
	Parent company (2)						
User Features	Ease of access (3)	10	0	0	8	6	6
	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	91	61	53
<i>Penalty points (see reasoning on following page)</i>			0	0	-5	0	0
TOTAL PROGRAM SCORE			0	0	86	61	53

*See next page for notes on scoring

Texas Program Scoring Notes

Film Tax Credits

There is no online recipient disclosure for this program.

Skills Development Fund

There is no online recipient disclosure for this program.

Texas Economic Development Act (Ch. 313)

http://www.texasahead.org/tax_programs/chapter313/applicants/

The link above links to various relevant documents about program recipients. By clicking on a recipient name, a number of documents are posted which contain information about the amount awarded and disbursed, the status of the recipient, whether an enforcement action was taken, the size of the any clawback, promised and actual job creation and wages, street addresses of the projects, and relevant project documents. The amount disbursed is available in a downloadable spreadsheet labeled in the link above as Tax Credits Paid. The amount awarded and disbursed is also disclosed in PDF documents for each project. Three points were awarded in the Company Information category for disclosing information about the recipient's Texas taxpayer ID number and NAICS code.

We penalized the program for five points because actual wage outcomes were frequently labeled as N/A.

Texas Emerging Technology Fund

<http://governor.state.tx.us/ecodev/etf/>

Reports linked above contain information about the amount awarded and disbursed, the status of the award, actual jobs, and actual wages. Information about recapture of subsidies is disclosed in the annual report under actual outcomes.

Texas Enterprise Fund

http://governor.state.tx.us/files/ecodev/TEF_Listing.pdf

http://governor.state.tx.us/files/ecodev/TEF_Lege_Report.pdf

The first link above contains a PDF table containing information about TEF recipients, including the amount awarded and disbursed, the status of the award, projected job creation, projected wages, and multiple years of data. Clawbacks are labeled in the table under the label of Liquidated Damages (Clawbacks). The second link above contains total package data, including information about local subsidies awarded.