

## UTAH Appendix

### Key UTAH Subsidy Programs

Program	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
<b>Economic Development Tax Increment Financing</b> - refundable corporate income tax credits worth up to 30% of new state revenues (from sales, corporate income, and employee withholding taxes) over the life of new commercial projects	\$12.9 million (FY2013)	<a href="#">Source</a>	43/100
<b>Economic Opportunity Incentive</b> – a post-performance grant for job creation	unknown	<a href="#">Source</a>	18/100
<b>Enterprise Zone Program</b> – geographically based subsidy program that provides multiple types of income tax credits	\$12.3 million (FY2013)	None	0/100
<b>Life Science and Technology Investment Tax Credits</b> - refundable tax credit up to the amount of the new state revenue generated by the project for three consecutive years	unknown	None	0/100
<b>Motion Picture Incentive Fund</b> – cash rebates of up to 25% of qualified expenditures.	\$5.1 million (FY2013)	None	0/100
<b>Average of Disclosure Scores for All Programs</b>			<b>12%</b> (61/500)

\*See next page for scoring details

<b>Show Us the Subsidized Jobs: Scoring Details for UTAH Programs</b>		<i>Maximum possible score for category</i>	Economic Development Tax Increment Financing	Economic Opportunity Incentive	Enterprise Zone Program	Life Science and Technology Investment Tax Credits	Motion Picture Incentive Fund
<i>Score criteria</i>							
Subsidy Value	BOTH amount approved AND actual amount disbursed/claimed (15) -	15	10	10	0	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	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	Disclosure of amount clawed back or recalibrated or rescinded (5)						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	5	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	10	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	12	2	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	6	6	0	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	43	18	0	0	0
<i>Penalty points (see reasoning on following page)</i>			0	0	0	0	0
<b>TOTAL PROGRAM SCORE</b>			<b>43</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*See next page for notes on scoring

## **UTAH Program Scoring Notes**

*Utah now discloses subsidy recipients through a highly designed website that contains project documents and maps. It is searchable by company name and month/year. Unfortunately, the most useful features of its previous annual reports format, the participant tables, have been transformed into pixelated screen shots that function only as links rather than information sources. A mapping feature available on the website is a useful tool to view project distribution.*

### ***Economic Development Tax Increment Financing***

Disclosure link: <http://business.utah.gov/programs/incentives/dashboard/>

The table image as well as incentive summaries for each company list the maximum incentive approved. Projected but not actual jobs are reported. Full addresses can be viewed in the project documents and we award points in both of those categories based on based on detailed information in the "Board Motion" drop down menus.

### ***Economic Opportunity Incentive***

Disclosure link: <http://business.utah.gov/programs/incentives/dashboard/>

The table image as well as incentive summaries for each company list the maximum incentive approved. We award points for project documents based on detailed information in the "Board Motion" drop down menus.

### ***Enterprise Zone Program***

There is no online recipient disclosure for this program.

### ***Life Science and Technology Investment Tax Credits***

There is no online recipient disclosure for this program.

### ***Motion Picture Incentive Fund***

There is no online recipient disclosure for this program.