

## FINANCIAL EXPOSURE:

Rating the States on Economic Development Transparency

(read here: <https://goodjobsfirst.org/financialexposure>)

## APPENDIX: Alabama

Transparency scores for major state programs

(\* see next page for scoring details)

<b>Program Description</b>	<b>Recent Annual Cost</b>	<b>Online Recipient Disclosure</b>	<b>Recipient Disclosure Score*</b>
Alabama Film Rebate Incentives - income tax rebate equal to 25% of production expenditures and 35% of payroll; program capped at \$20 million a year	<a href="#"><u>\$18 million (2020)</u></a>	none	0/100
Alabama Industrial Development Training - workforce training and development grant program run through the State Department of Education	unavailable	none	0/100
Income Tax Capital Credit - income tax credit available for 20 years; it equals up to 5% of capital costs annually. The program expired in 2016 for new projects but ongoing costs are significant.	<a href="#"><u>\$83 million (2020)</u></a>	none	0/100
Jobs Credit - a 10-year, annual cash rebate of up to 3% of a company's previous year's gross payroll; companies in selected industries and those located in selected areas can receive a higher subsidy.	<a href="#"><u>\$6.6 million (2020)</u></a>	none	0/100
State Industrial Development Grant (Site Prep) - a site preparation program in the form of grants to public entities for specific projects, which are also exempt from property taxes.	unavailable	none	0/100

<b>Financial Exposure: Rating the States on Economic Development Transparency</b>	<b>Maximum possible score</b>	<b>Alabama Film Rebate Incentives</b>	<b>Alabama Industrial Development Training</b>	<b>Income Tax Capital Credit</b>	<b>Jobs Credit</b>	<b>State Industrial Development Grant (Site Prep)</b>
<b>Scoring Details for Alabama Programs</b>						
<i>Score criteria (point values in parentheses)</i>						
<b>PROJECT INFORMATION</b>						
address/coordinates (8); zip code (5); city or county (3)	<b>8</b>	0	0	0	0	0
month + year of agreement/contract/project (1)	<b>1</b>	0	0	0	0	0
nature of project (1)	<b>1</b>	0	0	0	0	0
<b>ADVANCE NOTICE AND PUBLIC PARTICIPATION</b>						
full applications (5); applicant names + amounts (2); applicant names (1)	<b>5</b>	0	0	0	0	0
cost-benefit analysis at least 15 days in advance (3)	<b>3</b>	0	0	0	0	0
meeting: full proposal (4); program + applicant (3); agenda (2); dates (1)	<b>4</b>	0	0	0	0	0
full draft agreements ahead of approval (3); full agreements after (1)	<b>3</b>	0	0	0	0	0
<b>RECIPIENT IDENTITY</b>						
federal employer identification number (1)	<b>1</b>	0	0	0	0	0
industry classification NAICS code (1)	<b>1</b>	0	0	0	0	0
parent company for all awardees (3)	<b>3</b>	0	0	0	0	0
<b>SUBSIDY INFORMATION</b>						
approved/awarded subsidy value (4)	<b>4</b>	0	0	0	0	0
disbursed/claimed subsidy amount (6)	<b>6</b>	0	0	0	0	0
status + penalty actions (10); status only (5)	<b>10</b>	0	0	0	0	0
<b>JOB CREATION REPORTING</b>						
number of projected new/retained jobs/trainees (6)	<b>6</b>	0	0	0	0	0
number of actual new/retained jobs/trainees (14)	<b>14</b>	0	0	0	0	0
<b>WAGES/PAYROLL REPORTING</b>						
projected wage/payroll for new/retained jobs (5)	<b>5</b>	0	0	0	0	0
actual wage/payroll for new/retained jobs (10)	<b>10</b>	0	0	0	0	0
<b>EXPENDITURE/INVESTMENT REPORTING</b>						
projected capital investment/expenditure/cost (1)	<b>1</b>	0	0	0	0	0
actual capital investment/expenditure/cost (4)	<b>4</b>	0	0	0	0	0
<b>DATA ACCESSIBILITY AND USABILITY</b>						
two clicks from program page (3); - 1 for every additional click	<b>3</b>	0	0	0	0	0
unambiguous data and explanations (2)	<b>2</b>	0	0	0	0	0
five years of data placed together (2); on different pages (1)	<b>2</b>	0	0	0	0	0
downloadable to database applications (3); downloadable to PDF (1)	<b>3</b>	0	0	0	0	0
<b>TOTAL PROGRAM SCORE</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

see next page for scoring notes

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## **Scoring notes: Alabama**

### **Alabama Film Rebate Incentives**

There is no online recipient disclosure for this program.

### **Alabama Industrial Development Training**

There is no online recipient disclosure for this program.

### **Income Tax Capital Credit**

There is no online recipient disclosure for this program.

### **Jobs Credit**

There is no online recipient disclosure for this program.

### **State Industrial Development Grant**

There is no online recipient disclosure for this program.