

## FINANCIAL EXPOSURE:

Rating the States on Economic Development Transparency  
(read here: <https://goodjobsfirst.org/financialexposure>)

## APPENDIX for Georgia

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> |
|--|--------------------------------------|------------------------------------|------------------------------------|
| Economic Development, Growth and Expansion (EDGE) Fund - discretionary "deal-closing" grants and loans made to urban or suburban localities on behalf of a specific relocation project when there is a competition with another state. | \$6.1 million (2020) via FOIA        | none                               | 0/100                              |
| Film Tax Credit - controversial and expensive transferable tax credits equal to 30% of film production expenditures.   | <a href="#">\$894 million (2022)</a> | none                               | 0/100                              |
| Job Tax Credit - state income, insurance premium, and payroll withholding tax credits for businesses that create new jobs meeting wage and health benefit requirements.  | <a href="#">\$191 million (2022)</a> | none                               | 0/100                              |
| Quality Jobs Tax Credit - state income and payroll withholding credits for firms which meet job creation and higher wage requirements.   | <a href="#">\$94 million (2022)</a>  | none                               | 0/100                              |
| Regional Economic Business Assistance (REBA) - discretionary "deal closing" grants and loans to rural localities on behalf of a specific company when there is a competition with another state.                                       | \$20 million (2020) via FOIA         | none                               | 0/100                              |

| <b>Financial Exposure: Rating the States on Economic Development Transparency</b> | <i>Maximum possible score</i> | Economic Development, Growth and Expansion (EDGE) Fund | Film Tax Credit | Job Tax Credit | Quality Jobs Tax Credit | Regional Economic Business Assistance (REBA) |
|---|-------------------------------|--|-----------------|----------------|-------------------------|--|
| <b>Scoring Details for Georgia 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 for Georgia

Georgia is a special case in our study. The Georgia Department of Community Affairs (DCA) posts the Regional Economic Business Assistance (REBA) and Economic Development, Growth and Expansion (EDGE) Fund grant awards [online](#) for 30 days, but after that the information is taken down. This essentially makes the programs non-transparent and thus we consider them as such. Notably, the grant recipients are available via freedom of information request and Good Jobs First's Subsidy Tracker database includes the data – we see no reason why this data could not be posted online permanently.

### **Economic Development, Growth and Expansion (EDGE) Fund**

There is no online recipient disclosure for this program. See the note above.

### **Film Tax Credit**

There is no online recipient disclosure for this program.

### **Job Tax Credit**

There is no online recipient disclosure for this program.

### **Quality Jobs Tax Credit**

There is no online recipient disclosure for this program.

### **Regional Economic Business Assistance (REBA)**

There is no online recipient disclosure for this program. See the note above.