

## FINANCIAL EXPOSURE:

Rating the States on Economic Development Transparency

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

## APPENDIX: Idaho

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>
3 Percent Investment Tax Credit - 3% investment tax credit on all new depreciable, tangible, personal property (machinery and equipment) used in Idaho	<a href="#">\$44 million (2019)</a>	none	0/100
Business Advantage Program - tax credits, sales tax rebates, and property tax exemptions for investment of \$500,000 and 10 new jobs	<a href="#">\$0.45 million (2020)</a>	none	0/100
Data Center Sales Tax Exemption - enacted in 2020, this program exempts sales tax for new data centers.	unavailable	none	0/100
Idaho Opportunity Fund - deal-closing fund to attract, retain, or expand companies new to Idaho and support local governments in infrastructure development - disbursed at the discretion of the Director of Idaho Commerce	unavailable	none	0/100
Tax Reimbursement Incentive - refundable credit of up to 30% for up to 15 years for creating 20 FTE jobs (50 in urban centers) that pay at least the county average wage.	<a href="#">\$1.8 million (2020)</a>	<a href="#">Source 1</a> <a href="#">Source 2</a>	28/100

<b>Financial Exposure: Rating the States on Economic Development Transparency</b>	<i>Maximum possible score</i>	3 Percent Investment Tax Credit	Business Advantage Program	Data Center Sales Tax Exemption	Idaho Opportunity Fund	Tax Reimbursement Incentive
<b>Scoring Details for Idaho 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	1
month + year of agreement/contract/project (1)	<b>1</b>	0	0	0	0	1
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	2
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	3
number of actual new/retained jobs/trainees (14)	<b>14</b>	0	0	0	0	7
<b>WAGES/PAYROLL REPORTING</b>						
projected wage/payroll for new/retained jobs (5)	<b>5</b>	0	0	0	0	5
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	1
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	3
unambiguous data and explanations (2)	<b>2</b>	0	0	0	0	2
five years of data placed together (2); on different pages (1)	<b>2</b>	0	0	0	0	2
downloadable to database applications (3); downloadable to PDF (1)	<b>3</b>	0	0	0	0	1
<b>TOTAL PROGRAM SCORE</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28</b>

see next page for scoring notes

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## **Scoring notes: Idaho**

### **3 Percent Investment Tax Credit**

There is no online recipient disclosure for this program.

### **Business Advantage Program**

There is no online recipient disclosure for this program.

### **Data Center Sales Tax Exemption**

There is no online recipient disclosure for this program.

### **Idaho Opportunity Fund**

There is no online recipient disclosure for this program.

### **Tax Reimbursement Incentive**

[http://commerce.idaho.gov/content/uploads/2021/01/IDOC TRI 2020 Final Red uced-File-Size.pdf](http://commerce.idaho.gov/content/uploads/2021/01/IDOC_TRI_2020_Final_Reduced-File-Size.pdf)

Scores are discounted by half because for some of the deals only project names were provided.