APPENDIX: Idaho

Transparency scores for major state programs
(* see next page for scoring details)

<table>
<thead>
<tr>
<th>Program Description</th>
<th>Recent Annual Cost</th>
<th>Online Recipient Disclosure</th>
<th>Recipient Disclosure Score*</th>
</tr>
</thead>
<tbody>
<tr>
<td>3 Percent Investment Tax Credit - 3% investment tax credit on all new depreciable, tangible, personal property (machinery and equipment) used in Idaho</td>
<td>$44 million (2019)</td>
<td>none</td>
<td>0/100</td>
</tr>
<tr>
<td>Business Advantage Program - tax credits, sales tax rebates, and property tax exemptions for investment of $500,000 and 10 new jobs</td>
<td>$0.45 million (2020)</td>
<td>none</td>
<td>0/100</td>
</tr>
<tr>
<td>Data Center Sales Tax Exemption - enacted in 2020, this program exempts sales tax for new data centers.</td>
<td>unavailable</td>
<td>none</td>
<td>0/100</td>
</tr>
<tr>
<td>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</td>
<td>unavailable</td>
<td>none</td>
<td>0/100</td>
</tr>
<tr>
<td>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.</td>
<td>$1.8 million (2020)</td>
<td>Source 1 Source 2</td>
<td>28/100</td>
</tr>
</tbody>
</table>
## Financial Exposure: Rating the States on Economic Development Transparency

### Scoring Details for Idaho Programs

Score criteria (point values in parentheses)

### PROJECT INFORMATION
- address/coordinates (8); zip code (5); city or county (3)
  - 8
- month + year of agreement/contract/project (1)
  - 1
- nature of project (1)
  - 1

### ADVANCE NOTICE AND PUBLIC PARTICIPATION
- full applications (5); applicant names + amounts (2); applicant names (1)
  - 5
- cost-benefit analysis at least 15 days in advance (1)
  - 1
- meeting: full proposal (4); program + applicant (3); agenda (2); dates (1)
  - 4
- full draft agreements ahead of approval (3); full agreements after (1)
  - 3

### RECIPIENT IDENTITY
- federal employer identification number (1)
  - 1
- industry classification NAICS code (1)
  - 1
- parent company for all awardees (3)
  - 3

### SUBSIDY INFORMATION
- approved/awarded subsidy value (4)
  - 4
- disbursed/claimed subsidy amount (6)
  - 6
- status + penalty actions (10); status only (5)
  - 10

### JOB CREATION REPORTING
- number of projected new/retained jobs/trainees (6)
  - 6
- number of actual new/retained jobs/trainees (14)
  - 14

### WAGES/PAYROLL REPORTING
- projected wage/payroll for new/retained jobs (5)
  - 5
- actual wage/payroll for new/retained jobs (10)
  - 10

### EXPENDITURE/INVESTMENT REPORTING
- projected capital investment/expenditure/cost (1)
  - 1
- actual capital investment/expenditure/cost (4)
  - 4

### DATA ACCESSIBILITY AND USABILITY
- two clicks from program page (3); - 1 for every additional click
  - 3
- unambiguous data and explanations (2)
  - 2
- five years of data placed together (2); on different pages (1)
  - 2
- downloadable to database applications (3); downloadable to PDF (1)
  - 3

### TOTAL PROGRAM SCORE
- 100

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### Tax Reimbursement Incentive

<table>
<thead>
<tr>
<th>Maximum possible score</th>
<th>3 Percent Investment Tax Credit</th>
<th>Business Advantage Program</th>
<th>Data Center Sales Tax Exemption</th>
<th>Idaho Opportunity Fund</th>
<th>Total Program Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>100</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>28</td>
</tr>
</tbody>
</table>

see next page for scoring notes
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_Reduced-File-Size.pdf

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