

## FINANCIAL EXPOSURE:

Rating the States on Economic Development Transparency

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

## APPENDIX: Mississippi

Transparency scores for major state programs

(\* see next page for scoring details)

Program Description	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
Ace Fund - a deal closing fund that provide grants to local entities in support of specific deals; often used when there is a competition with other states.	<a href="#">\$16 million (2021)</a>	<a href="#">Source</a>	25/100
Advantage Jobs Program - 10-year payments based on worker personal income tax withholding for firms which meet job creation, wage, and investment requirements (subsidies vary by geographic areas).	<a href="#">\$15 million (2021)</a>	<a href="#">Source</a>	17/100
Data Center Enterprises Incentives - 10-year income, franchise, and sales and use tax exemptions for data centers which meet investment, job creation, and wage requirements.	unavailable	none	0/100
Jobs Tax Credit - corporate income tax credit based on employee payroll; firms must meet minimum job requirements (subsidies vary by geographic areas).	<a href="#">\$1.7 million (2020)</a>	none	0/100
Motion Picture Incentive Program - A cash rebate equal up to 35% of eligible expenditures and payroll, as well as sales and use tax reductions on Purchases.	<a href="#">\$10 million (2021)</a>	none	0/100

<b>Financial Exposure: Rating the States on Economic Development Transparency</b>	<i>Maximum possible score</i>	Ace Fund	Advantage Jobs Program	Data Center Enterprises Incentives	Jobs Tax Credit	Motion Picture Incentive Program
<b>Scoring Details for Mississippi 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>	3	3	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>	4	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>	3	0	0	0	0
<b>JOB CREATION REPORTING</b>						
number of projected new/retained jobs/trainees (6)	<b>6</b>	6	6	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>	1	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>	3	3	0	0	0
unambiguous data and explanations (2)	<b>2</b>	2	2	0	0	0
five years of data placed together (2); on different pages (1)	<b>2</b>	2	2	0	0	0
downloadable to database applications (3); downloadable to PDF (1)	<b>3</b>	1	1	0	0	0
<b>TOTAL PROGRAM SCORE</b>	<b>100</b>	<b>25</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>

see next page for scoring notes

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## Scoring notes: Mississippi

The Mississippi Development Authority publishes on its [website](#), under Reports & Publications Library, PDF annual incentive reports which include recipient level data for several programs, including the Ace Fund and the Advantage Jobs Program.

### **Ace Fund**

Disclosure link: <https://mississippi.org/news/reports/>

See note above. Only limited data on the Ace Fund recipients is available: project county, job and investment commitments, and subsidy awarded. A note under the Ace Fund recipient table includes information on a few "obligated" and amended projects. This is, however, not enough to understand the status of each individual project and does not merit full points in the status category,

### **Advantage Jobs Program**

Disclosure link: <https://mississippi.org/news/reports/>

See note above. Again, only very limited information is available: company name, county location, and job commitments. There is no subsidy data.

### **Data Center Enterprises Incentives**

There is no online recipient disclosure for this program.

### **Motion Picture Incentive Program**

There is no online recipient disclosure for this program.

### **Jobs Tax Credit**

There is no online recipient disclosure for this program.