

## FINANCIAL EXPOSURE:

Rating the States on Economic Development Transparency

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

## APPENDIX for Missouri

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>
Business Use Incentives for Large Scale Development - enacted in 1996; loans and partial reimbursements through a refundable income tax credit for making at least \$15 million investment and creating at least 100 jobs	<a href="#"><u>\$8.9 million (2020)</u></a>	<a href="#"><u>Source</u></a>	16/100
Data Center Sales Tax Exemption - exemption of state and local sales and use taxes for new facilities and partial exemptions for expanding existing facilities	unavailable	none	0/100
Missouri Manufacturing Jobs Act - 100% of the withholding tax retention for 10 years for manufacturing new products (50% for 7 years if modifying existing products); no longer accepting new applications	<a href="#"><u>\$25 million (2020)</u></a>	<a href="#"><u>Source</u></a>	39/100
Missouri Quality Jobs - 100% retention of withholding tax of new and retained payroll; no longer accepting new applications	<a href="#"><u>\$31 million (2020)</u></a>	<a href="#"><u>Source</u></a>	36/100
Missouri Works - 100% retention of withholding tax for new jobs and/or refundable, transferrable tax credit. The program benefits are based on a percentage of the payroll of the new jobs	<a href="#"><u>\$129 million (2020)</u></a>	<a href="#"><u>Source 1</u></a> <a href="#"><u>Source 2</u></a>	22/100

<b>Financial Exposure: Rating the States on Economic Development Transparency</b>	<i>Maximum possible score</i>	Business Use Incentives for Large Scale Development	Data Center Sales Tax Exemption	Missouri Manufacturing Jobs Act	Missouri Quality Jobs	Missouri Works
<b>Scoring Details for Missouri 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>	1	0	3	3	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>	3	0	0	0	0
<b>SUBSIDY INFORMATION</b>						
approved/awarded subsidy value (4)	<b>4</b>	4	0	2	2	4
disbursed/claimed subsidy amount (6)	<b>6</b>	0	0	6	6	0
status + penalty actions (10); status only (5)	<b>10</b>	0	0	0	0	2
<b>JOB CREATION REPORTING</b>						
number of projected new/retained jobs/trainees (6)	<b>6</b>	0	0	6	3	6
number of actual new/retained jobs/trainees (14)	<b>14</b>	0	0	14	14	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	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>	2	0	3	3	2
unambiguous data and explanations (2)	<b>2</b>	1	0	2	2	2
five years of data placed together (2); on different pages (1)	<b>2</b>	2	0	2	2	2
downloadable to database applications (3); downloadable to PDF (1)	<b>3</b>	3	0	1	1	3
<b>TOTAL PROGRAM SCORE</b>	<b>100</b>	<b>16</b>	<b>0</b>	<b>39</b>	<b>36</b>	<b>22</b>

see next page for scoring notes

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## Scoring notes for Missouri

Disclosures are typically provided through individual program annual reports. There is a very old-looking site that has information for BUILD and Missouri Works downloadable as structured text: <https://mapyourtaxes.mo.gov/MAP/Download/Default.aspx>

### **Business Use Incentives for Large Scale Development (BUILD)**

<https://mapyourtaxes.mo.gov/MAP/Download/Default.aspx>: Disclosures for BUILD along with other loans, expenses, and certain tax credits including Missouri Works are available for download as structured text files from this very old site, and they have parent company names.

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

There is no online recipient disclosure for this program.

### **Missouri Manufacturing Jobs Act**

<https://ded.mo.gov/programs/business/manufacturing-jobs-program>  
(no notes)

### **Missouri Quality Jobs**

<https://ded.mo.gov/programs/business/mo-quality-jobs-program>  
(no notes)

### **Missouri Works**

<https://ded.mo.gov/programs/business/missouri-works/quarterly-reports>  
(no notes)