

FINANCIAL EXPOSURE:

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

APPENDIX for New Hampshire

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

Program Description	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
Community Development Investment Program - 75% tax credit against donations to community development Nonprofits	\$5 million (2020)	Source	13/100
Coos County Job Creation Tax Credit - tax credit for creating new jobs in Coos County and paying at least 150% of the state wage	\$0.09 million (2020)	none	0/100
Economic Revitalization Zone Tax Credits - short term business tax credit for creating jobs and investing in infrastructure	\$0.61 million (2020)	none	0/100
Research and Development Tax Credit - enacted in 2007; capped at \$7M overall; tax credits equal to the lesser of a) 10% of R&D expenses b) pro-rated share of the cap c) \$50,000 against business tax; 5-year carry-forward	\$5.3 million (2020)	none	0/100
WorkInvestNH - formerly known as NH Job Training Fund; minimum 1:1 cash match; minimum grant allowed is \$750.	\$1.3 million (2018)	Source	0/100

Financial Exposure: Rating the States on Economic Development Transparency	<i>Maximum possible score</i>	Community Development Investment Program	Coos County Job Creation Tax Credit	Economic Revitalization Zone Tax Credits	Research and Development Tax Credit	WorkInvestNH
Scoring Details for New Hampshire Programs						
<i>Score criteria (point values in parentheses)</i>						
PROJECT INFORMATION						
address/coordinates (8); zip code (5); city or county (3)	8	3	0	0	0	0
month + year of agreement/contract/project (1)	1	0	0	0	0	0
nature of project (1)	1	1	0	0	0	0
ADVANCE NOTICE AND PUBLIC PARTICIPATION						
full applications (5); applicant names + amounts (2); applicant names (1)	5	0	0	0	0	0
cost-benefit analysis at least 15 days in advance (3)	3	0	0	0	0	0
meeting: full proposal (4); program + applicant (3); agenda (2); dates (1)	4	0	0	0	0	0
full draft agreements ahead of approval (3); full agreements after (1)	3	0	0	0	0	0
RECIPIENT IDENTITY						
federal employer identification number (1)	1	0	0	0	0	0
industry classification NAICS code (1)	1	0	0	0	0	0
parent company for all awardees (3)	3	0	0	0	0	0
SUBSIDY INFORMATION						
approved/awarded subsidy value (4)	4	4	0	0	0	0
disbursed/claimed subsidy amount (6)	6	0	0	0	0	0
status + penalty actions (10); status only (5)	10	0	0	0	0	0
JOB CREATION REPORTING						
number of projected new/retained jobs/trainees (6)	6	0	0	0	0	0
number of actual new/retained jobs/trainees (14)	14	0	0	0	0	0
WAGES/PAYROLL REPORTING						
projected wage/payroll for new/retained jobs (5)	5	0	0	0	0	0
actual wage/payroll for new/retained jobs (10)	10	0	0	0	0	0
EXPENDITURE/INVESTMENT REPORTING						
projected capital investment/expenditure/cost (1)	1	0	0	0	0	0
actual capital investment/expenditure/cost (4)	4	0	0	0	0	0
DATA ACCESSIBILITY AND USABILITY						
two clicks from program page (3); - 1 for every additional click	3	3	0	0	0	0
unambiguous data and explanations (2)	2	2	0	0	0	0
five years of data placed together (2); on different pages (1)	2	0	0	0	0	0
downloadable to database applications (3); downloadable to PDF (1)	3	0	0	0	0	0
TOTAL PROGRAM SCORE	100	13	0	0	0	0

see next page for scoring notes

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Scoring notes for New Hampshire

Recipients for two of the five programs are listed on agency websites.

Community Development Investment Program

Disclosure link: <https://nhcdfa.org/investing-in-nh-communities/tax-credit-program/current-projects/>

Coos County Job Creation Tax Credit

There is no online recipient disclosure for this program. Though this program is overseen by the state department, it targets a specific locality.

Economic Revitalization Zone Tax Credits

There is no online recipient disclosure for this program.

Research and Development Tax Credit

There is no online recipient disclosure for this program.

WorkInvestNH

This was the NH Job Training Fund prior to 2019: old data is available at <https://www.nhjobtrainingfund.org/grants-awarded/>.