

## FINANCIAL EXPOSURE:

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

## APPENDIX for New York

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>
Brownfields - refundable tax credit for brownfield cleanup	<a href="#"><u>\$130 million (2020)</u></a>	<a href="#"><u>Source</u></a>	25/100
Empire Zones - enacted in 1999; replaced by the Excelsior Jobs Program in 2010; non-refundable tax credit equal to 1) percentage of building costs 2) \$1,500 or \$3,000 for each new job 3) 25% of all investment; carry- forward	<a href="#"><u>\$48 million (2020)</u></a>	<a href="#"><u>Source 1</u></a> <a href="#"><u>Source 2</u></a>	52/100
Excelsior Jobs Program - enacted in 2010; refundable tax credit equal to 1) 6.85% of the wage per net new job; 2) 2% of investment; 3) 50% of federal R&D credit plus up to 6% of in-state R&D expenses	<a href="#"><u>\$168 million (2020)</u></a>	<a href="#"><u>Source 1</u></a> <a href="#"><u>Source 2</u></a>	23/100
Film and Commercial Production Credit - enacted in 2006; refundable tax credit equal to 30% of upstate production costs, 20% of production costs, and 25% of post-production costs, plus an additional 5-15% of upstate labor costs; no cap	<a href="#"><u>\$606 million (2020)</u></a>	<a href="#"><u>Source</u></a>	42/100
Industrial Development Agencies (IDAs) - enacted in 1969; bond financing for businesses through industrial revenue bonds and other tax benefits; state portion \$102M	<a href="#"><u>\$796 million (2019)</u></a>	<a href="#"><u>Source</u></a>	64/100

<b>Financial Exposure: Rating the States on Economic Development Transparency</b>	<b>Maximum possible score</b>	<b>Brownfields</b>	<b>Empire Zones</b>	<b>Excelsior Jobs Program</b>	<b>Film and Commercial Production Credit</b>	<b>Industrial Development Agencies (IDAs)</b>
<b>Scoring Details for New York 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>	8	3	0	0	8
month + year of agreement/contract/project (1)	<b>1</b>	0	0	0	0	1
nature of project (1)	<b>1</b>	0	0	1	0	1
<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	2	2	2	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	1	0
<b>SUBSIDY INFORMATION</b>						
approved/awarded subsidy value (4)	<b>4</b>	4	4	4	4	4
disbursed/claimed subsidy amount (6)	<b>6</b>	0	6	0	0	6
status + penalty actions (10); status only (5)	<b>10</b>	0	0	0	0	5
<b>JOB CREATION REPORTING</b>						
number of projected new/retained jobs/trainees (6)	<b>6</b>	0	0	6	0	6
number of actual new/retained jobs/trainees (14)	<b>14</b>	0	14	0	14	14
<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	10	0	10	0
<b>EXPENDITURE/INVESTMENT REPORTING</b>						
projected capital investment/expenditure/cost (1)	<b>1</b>	0	0	1	0	1
actual capital investment/expenditure/cost (4)	<b>4</b>	4	4	0	4	4
<b>DATA ACCESSIBILITY AND USABILITY</b>						
two clicks from program page (3); - 1 for every additional click	<b>3</b>	2	2	2	2	2
unambiguous data and explanations (2)	<b>2</b>	2	2	2	2	2
five years of data placed together (2); on different pages (1)	<b>2</b>	2	2	2	2	2
downloadable to database applications (3); downloadable to PDF (1)	<b>3</b>	3	3	3	1	3
<b>TOTAL PROGRAM SCORE</b>	<b>100</b>	<b>25</b>	<b>52</b>	<b>23</b>	<b>42</b>	<b>64</b>

see next page for scoring notes

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## Scoring notes for New York

Disclosures for most programs are available through the state's open data portal: <https://data.ny.gov>. The Empire State Development also publishes progress reports on certain programs here: [https://esd.ny.gov/esd-media-center/reports?tid\[\]=516](https://esd.ny.gov/esd-media-center/reports?tid[]=516).

### **Brownfields**

<https://data.ny.gov/Government-Finance/Brownfield-Redevelopment-Credit-Beginning-Calendar/vud8-75x8/data>

### **Empire Zones**

<https://data.ny.gov/Economic-Development/Empire-Zones-Business-Annual-Reports-Beginning-200/edtu-bdbi/data>. Unlike the Brownfields and Excelsior Jobs Program, Empire Zones provide data on job, wage, and investment outcomes.

### **Excelsior Jobs Program**

<https://data.ny.gov/Economic-Development/Excelsior-Jobs-Program-Businesses-Admitted-Beginning/rerf-sf77/data>

### **Film and Commercial Production Credit**

[https://esd.ny.gov/esd-media-center/reports?tid\[\]=516](https://esd.ny.gov/esd-media-center/reports?tid[]=516)

One point is given in the parent company name subcategory for providing the studio's name in addition to the LLCs.

### **Industrial Development Agencies (IDAs)**

<https://data.ny.gov/Transparency/Industrial-Development-Agencies-Project-Data/9rtk-3fkw/data>

This is one of the few local programs that have disclosures on a central state website. These datasets are detailed in that the cost is broken down by affected jurisdictions like counties and school districts. It is current to 2020.