

FINANCIAL EXPOSURE:

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

APPENDIX: North Dakota

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

Program Description	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
New Jobs Training Program - a matching loan, a reimbursement grant, or self-financing equal to state income tax withholding for 10 years, until the maximum reimbursement is reached, or until the loan is repaid	unavailable	none	0/100
New/Expanding Business Corporate Income Tax Exemption - enacted in 2009; income tax exemption up to 5 years for primary sector businesses that "add value"; not available for those receiving property tax exemption under TIF; must notify competitors in advance	unavailable	none	0/100
North Dakota Development Fund - enacted in 1991; provides flexible gap financing through loans and equity investments for new and expanding primary sector businesses that generate "added value"; matching grant to local governments	\$3.2 million (2020)	Source	12/100
Renaissance Zone - state and local tax benefit package for businesses located in distressed areas	unavailable	none	0/100
Research Expense Credit - enacted in 2009; transferrable, non-refundable income tax credit equal to a percentage of qualified research expenses; percent value depends on the taxable year up to \$100,000 per recipient across all taxable years;	unavailable	none	0/100

Financial Exposure: Rating the States on Economic Development Transparency	<i>Maximum possible score</i>	New Jobs Training Program	New/Expanding Business Corporate Income Tax Exemption	North Dakota Development Fund	Renaissance Zone	Research Expense Credit
Scoring Details for North Dakota Programs						
<i>Score criteria (point values in parentheses)</i>						
PROJECT INFORMATION						
address/coordinates (8); zip code (5); city or county (3)	8	0	0	3	0	0
month + year of agreement/contract/project (1)	1	0	0	0	0	0
nature of project (1)	1	0	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	0	0	4	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	0	0	2	0	0
unambiguous data and explanations (2)	2	0	0	2	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	1	0	0
TOTAL PROGRAM SCORE	100	0	0	12	0	0

see next page for scoring notes

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Scoring notes: North Dakota

New Jobs Training Program

There is no online recipient disclosure for this program.

New/Expanding Business Corporate Income Tax Exemption

There is no online recipient disclosure for this program.

North Dakota Development Fund

<https://www.business.nd.gov/uploads/10/nddf2020v2.pdf>: These annual reports provide information about the locality and the awarded amount.

Renaissance Zone

There is no online recipient disclosure for this program.

Research Expense Credit

There is no online recipient disclosure for this program.