

FINANCIAL EXPOSURE:

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

APPENDIX for Ohio

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

Program Description	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
Facilities Establishment Fund - fund in the state treasury to be used at the discretion of the Director of Development for making payments or loans to eligible projects	\$38 million (2020)	Source	22/100
Job Creation Tax Credit (JCTC) - This tax credit applies to non-retail projects or the non-retail portion of a project only. The credit equals an agreed upon percentage of the taxpayer's "excess payroll", which is the taxpayer's "Ohio employee payroll" less "baseline payroll." "Ohio employee payroll" is compensation paid by an employer that is subject to Ohio income tax withholding requirements.	\$230 million (2020)	Source 1 Source 2	45/100
Job Retention Tax Credit - The credit is equal to a designated percentage of the taxpayer's Ohio employee payroll. The recipient is required to maintain operations at the project location for at least the greater of seven years or the term of the credit plus three years.	\$37 million (2020)	Source 1 Source 2	41/100
Motion Picture Tax Credit - enacted in 2009; refundable, transferable tax credit of 30% on in-state labor costs	\$12 million (2020)	Source	0/100
Research and Development Investment Tax Credit - nonrefundable tax credit equal to 7% of qualified research expenses in excess of the taxpayer's average investment in Qualifying Research Expenses over the three preceding taxable years	unavailable	none	0/100

Financial Exposure: Rating the States on Economic Development Transparency	Maximum possible score	Facilities Establishment Fund	Job Creation Tax Credit (JTC)	Job Retention Tax Credit	Motion Picture Tax Credit	Research and Development Investment Tax Credit
Scoring Details for Ohio Programs						
<i>Score criteria (point values in parentheses)</i>						
PROJECT INFORMATION						
address/coordinates (8); zip code (5); city or county (3)	8	3	3	3	0	0
month + year of agreement/contract/project (1)	1	0	1	1	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	1	1	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	4	4	0	0
disbursed/claimed subsidy amount (6)	6	6	0	0	0	0
status + penalty actions (10); status only (5)	10	0	5	5	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	14	14	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	5	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	4	4	0	0
DATA ACCESSIBILITY AND USABILITY						
two clicks from program page (3); - 1 for every additional click	3	2	2	2	0	0
unambiguous data and explanations (2)	2	2	1	2	0	0
five years of data placed together (2); on different pages (1)	2	2	2	2	0	0
downloadable to database applications (3); downloadable to PDF (1)	3	3	3	3	0	0
TOTAL PROGRAM SCORE	100	22	45	41	0	0

see next page for scoring notes

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Scoring notes for Ohio

Most programs are covered by the state's open data portal. Disclosures for grants and loans are here: <https://data.ohio.gov/wps/portal/gov/data/view/department-of-development-grants--loans>. Disclosures for tax incentives are here: <https://data.ohio.gov/wps/portal/gov/data/view/department-of-development-tax-incentives>. Some programs, including the Job Creation and Retention Tax Credits below, are also reported in the annual reports of the Development Services Agency here: <https://development.ohio.gov/about-us/Annual-Reports>.

Facilities Establishment Fund

(no notes)

Job Creation Tax Credit (JCTC)

(no notes)

Job Retention Tax Credit

(no notes)

Motion Picture Tax Credit

It is unclear how transparent this program is given that there is only one entry and it was from 2014.

Research and Development Investment Tax Credit

There is no online recipient disclosure for this program.