## APPENDIX for Oklahoma

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

<table>
<thead>
<tr>
<th>Program Description</th>
<th>Recent Annual Cost</th>
<th>Online Recipient Disclosure</th>
<th>Recipient Disclosure Score*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investment/New Jobs Tax Credit - enacted in 1985; tax credit equal to 1% of year's</td>
<td>$47 million (2020)</td>
<td>Source</td>
<td>16/100</td>
</tr>
<tr>
<td>investment in new depreciable property or $500 per new job, whichever is greater;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>double for large projects and projects in enterprise zones</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Oklahoma Film Enhancement Rebate - enacted in 2001; cap raised from $8M to $30M</td>
<td>$5.1 million (2020)</td>
<td>none</td>
<td>0/100</td>
</tr>
<tr>
<td>overall in 2021; cash rebate equal to 20-38% of production costs and 20-25% of</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>post-production costs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Quality Jobs Programs - enacted in 1993; a cash rebate up to 5% of new taxable</td>
<td>$54 million</td>
<td>Source</td>
<td>19/100</td>
</tr>
<tr>
<td>payroll for up to 10 years for companies relocating or expanding in-state that pay</td>
<td>(2020)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>at least county or state threshold wage, whichever is lower</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Quick Action Closing Fund - enacted in 2012 to attract &quot;high-impact&quot; companies</td>
<td>$6.8 million</td>
<td>Source 1, Source 2</td>
<td>16/100</td>
</tr>
<tr>
<td></td>
<td>(2019)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Training for Industry - reimbursements for workforce trainings conducted at 59</td>
<td>$0.84 million</td>
<td>Source</td>
<td>0/100</td>
</tr>
<tr>
<td>college campuses for new or expanding companies</td>
<td>(2018)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Financial Exposure: Rating the States on Economic Development Transparency

### Scoring Details for Oklahoma Programs

**Score criteria (point values in parentheses)**

#### PROJECT INFORMATION
- address/coordinates (8); zip code (5); city or county (3)
- month + year of agreement/contract/project (1)
- nature of project (1)

#### ADVANCE NOTICE AND PUBLIC PARTICIPATION
- full applications (5); applicant names + amounts (2); applicant names (1)
- cost-benefit analysis at least 15 days in advance (3)
- meeting: full proposal (4); program + applicant (3); agenda (2); dates (1)
- full draft agreements ahead of approval (3); full agreements after (1)

#### RECIPIENT IDENTITY
- federal employer identification number (1)
- industry classification NAICS code (1)
- parent company for all awardees (3)

#### SUBSIDY INFORMATION
- approved/awarded subsidy value (4)
- disbursed/claimed subsidy amount (6)
- status + penalty actions (10); status only (5)

#### JOB CREATION REPORTING
- number of projected new/retained jobs/trainees (6)
- number of actual new/retained jobs/trainees (14)

#### WAGES/PAYROLL REPORTING
- projected wage/payroll for new/retained jobs (5)
- actual wage/payroll for new/retained jobs (10)

#### EXPENDITURE/INVESTMENT REPORTING
- projected capital investment/expenditure/cost (1)
- actual capital investment/expenditure/cost (4)

#### DATA ACCESSIBILITY AND USABILITY
- two clicks from program page (3); - 1 for every additional click
- unambiguous data and explanations (2)
- five years of data placed together (2); on different pages (1)
- downloadable to database applications (3); downloadable to PDF (1)

<table>
<thead>
<tr>
<th></th>
<th>Maximum possible score</th>
<th>Investment/New Jobs Tax Credit</th>
<th>Oklahoma Film Enhancement Rebate</th>
<th>Quality Jobs Programs</th>
<th>Quick Action Closing Fund</th>
<th>Training for Industry</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>TOTAL PROGRAM SCORE</strong></td>
<td>100</td>
<td>16</td>
<td>0</td>
<td>19</td>
<td>16</td>
<td>0</td>
</tr>
</tbody>
</table>

see next page for scoring notes
Scoring notes for Oklahoma

The state has a very outdated data portal. Various program reports are posted here:
Disclosure link: https://www.okcommerce.gov/reporting-compliance/, but the server is down as of mid-March 2022.

Investment/New Jobs Tax Credit
Disclosure link: https://oklahoma.gov/tax/reporting-resources/reports.html?q=taxcredit
Disclosures are made by the Oklahoma Tax Commission in an annual report.

Oklahoma Film Enhancement Rebate
There is no online recipient disclosure for this program.

Quality Jobs Programs
Disclosure link: https://data.ok.gov/dataset/oklahoma-quality-jobs-incentive-payments
The dataset was last updated in 2019 and includes projects from 2007 to 2013. The most recent triennial report (from 2017) cannot be downloaded due to a server error: https://www.okcommerce.gov/reporting-compliance/.

Quick Action Closing Fund
A list of companies, payments, and dates is available on the data portal:
The dataset contains two entries from 2014 and two entries from 2016.

Training for Industry
Disclosure link: https://data.ok.gov/dataset/training-for-industry-and-training-for-industry- growth-economic-development-programs/resource/f491c8f5-a4ce-428e-aef5-fd7971eafcba
The dataset was last updated in 2019 and includes projects from 2008 to 2014.