

FINANCIAL EXPOSURE:

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

APPENDIX for Oregon

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

Program Description	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
Enterprise Zone - various exemptions for up to 5 years from state and local taxes, including total exemption from the property taxes normally assessed on new plant and equipment.	\$42 million (2022)	Source	48/100
Long-Term Rural Enterprise Zone - corporate income tax and property tax abatements available for 7 to 15 years to companies that invest and create jobs in one of 39 rural EZs.	\$72 million (2022)	Source 1 Source 2	19/100
Oregon Investment Advantage - businesses setting up new operations may annually, for 10 years, deduct or subtract taxable income related to those operations from its state income tax responsibility; allows for a total elimination of a company's state income tax obligation.	unavailable	Source	38/100
Strategic Investment Program - exempts a portion of capital investments from property taxes for large manufacturing and high-tech companies for 15 years.	\$152 million (2022)	Source	22/100
The Greenlight Oregon Labor Rebate - cash rebates equal to 6.2% of payroll made in Oregon for film production companies that spend at least \$1 million; it can be combined with other film subsidies.	\$4.1 million (2021)	Source	33/100

Financial Exposure: Rating the States on Economic Development Transparency	Maximum possible score	Enterprise Zone	Long-Term Rural Enterprise Zone	Oregon Investment Advantage	Strategic Investment Program	The Greenlight Oregon Labor Rebate
Scoring Details for Oregon Programs						
<i>Score criteria (point values in parentheses)</i>						
PROJECT INFORMATION						
address/coordinates (8); zip code (5); city or county (3)	8	3	3	8	3	5
month + year of agreement/contract/project (1)	1	1	0	1	1	1
nature of project (1)	1	0	0	0	1	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	4	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	1	0	0	0
SUBSIDY INFORMATION						
approved/awarded subsidy value (4)	4	0	0	0	0	0
disbursed/claimed subsidy amount (6)	6	6	6	0	0	6
status + penalty actions (10); status only (5)	10	5	0	0	0	5
JOB CREATION REPORTING						
number of projected new/retained jobs/trainees (6)	6	6	0	0	0	0
number of actual new/retained jobs/trainees (14)	14	14	2	14	0	3
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	5	0	0
EXPENDITURE/INVESTMENT REPORTING						
projected capital investment/expenditure/cost (1)	1	1	0	0	0	0
actual capital investment/expenditure/cost (4)	4	4	0	0	4	4
DATA ACCESSIBILITY AND USABILITY						
two clicks from program page (3); - 1 for every additional click	3	2	2	3	2	2
unambiguous data and explanations (2)	2	2	2	2	2	2
five years of data placed together (2); on different pages (1)	2	1	2	2	2	2
downloadable to database applications (3); downloadable to PDF (1)	3	3	1	3	3	3
TOTAL PROGRAM SCORE	100	48	19	38	22	33

see next page for scoring notes

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Scoring notes for Oregon

The Oregon Open Data [Portal](#) includes datasets with subsidy recipients for all major programs. Transparency level and its format depends on a program. Business Oregon, the state economic development agency, recently revamped its webpage.

On the old website, subsidy program webpages were linked to transparency materials; those links are not available on the new site. Under the Transparency Reports section, the new site links to the Oregon Transparency website but not to the Open Data Portal that holds the recipient disclosure data. We deducted points for data accessibility.

Long-Term Rural Enterprise Zone

Disclosure link 1: <https://www.oregon.gov/transparency/Pages/Enterprise-Zones.aspx>

Disclosure link 2: <https://data.oregon.gov/Administrative/Long-Term-Rural-LTR-Enterprise-Zone-EZ-Facilities-/re77-krua>

The Open Data Portal includes PDF reports from four jurisdictions that use the program. Because there is no standard format for data reporting, the level of transparency varies between jurisdictions. All reports include company names and subsidy values in a report year but, for example, only Morrow County includes job numbers in some of its reports; thus, we assigned limited points in the job outcome category. We didn't assign any points in the advance notice category as we did not find any state level webpage that aggregates subsidy applications or upcoming local meetings to approve those.

Enterprise Zone

Disclosure link: <https://www.oregon.gov/transparency/Pages/Enterprise-Zones.aspx>

The Open Data Portal includes four datasets with EZ recipient data (the Oregon Transparency website also links to those datasets): projects that are currently

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receiving subsidies (part A); projects that will start claiming abatements in the upcoming year (Part B); projects with expired abatements (Part C); and projects that will soon claim tax abatements (Part D). Jobs and investment data is available but not wage data. Only subsidies paid out are available. Previous year reports are available on the Open Data Portal by searching for Enterprise Zone and organizing the result by "recently added." This is not an easy way to find the older data.

Strategic Investment Program

Disclosure link: <https://data.oregon.gov/Revenue-Expense/Strategic-Investment-Program-SIP-/tmti-aa3m>

The Open Data Portal includes basic recipient data: company name, county location, project name, anticipated investment. There is no subsidy data. The Oregon Business Commission posts on its website agendas of upcoming meetings. Those include program name and the name of the company applying for the subsidy.

Oregon Investment Advantage

Disclosure link: <https://data.oregon.gov/Revenue-Expense/Oregon-Investment-Advantage-OIA-/dws8-8evh>

The Open Data Portal includes limited data such as job and wage outcomes (for some but not all projects) on companies that are annually certified to receive the subsidy; subsidy amounts are not disclosed. The program webpage links to the disclosure site, so we assign full points in the data accessibility category.

The Greenlight Oregon Labor Rebate

Disclosure link: <https://data.oregon.gov/Revenue-Expense/Green-Light-Program-Reimbursements-Multi-Year-Repo/hqv9-zwsp/data>

The Open Data Portal includes production company names, production locations (for years 2018 and later), rebate amounts, and expenditures on labor. Earlier data includes office locations while newer data includes project location; we assigned limited points in the address category. We assigned partial points in the job outcome category as only some projects report this data.