

## FINANCIAL EXPOSURE:

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

## APPENDIX for Washington

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>
Aerospace Preproduction Expenditures B&O Tax Credit - tax credits for aerospace manufacturers for activities related to product development.	<a href="#"><u>\$111 million (2021)</u></a>	<a href="#"><u>Source 1</u></a> <a href="#"><u>Source 2</u></a>	38/100
Data Center Sales & Use Tax Exemption – sales and use tax exemptions on qualified equipment and electricity purchases.	<a href="#"><u>\$48 million (2021)</u></a>	none	38/100
Production Incentive Program - grants equal to up to 35% of a production's expenditures in the state; the program is administered by a private, nonprofit organization created by the state legislature and supported with public funds.	<a href="#"><u>\$3.5 million (2020)</u></a>	none	0/100
Washington's Job Skills Program - customized workforce development program for new or existing workers; the program pays half of the training costs.	<a href="#"><u>\$2.7 million (2019)</u></a>	<a href="#"><u>Source</u></a>	47/100

<b>Financial Exposure: Rating the States on Economic Development Transparency</b>	<b>Maximum possible score</b>	<b>Aerospace Preproduction Expenditures B&amp;O Tax Credit</b>	<b>Data Center Sales &amp; Use Tax Exemption</b>	<b>Production Incentive Program</b>	<b>Washington's Job Skills Program</b>
<b>Scoring Details for Washington 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>	0	0	0	3
month + year of agreement/contract/project (1)	<b>1</b>	0	0	0	0
nature of project (1)	<b>1</b>	0	0	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
cost-benefit analysis at least 15 days in advance (3)	<b>3</b>	0	0	0	0
meeting: full proposal (4); program + applicant (3); agenda (2); dates (1)	<b>4</b>	0	0	0	3
full draft agreements ahead of approval (3); full agreements after (1)	<b>3</b>	0	0	0	0
<b>RECIPIENT IDENTITY</b>					
federal employer identification number (1)	<b>1</b>	0	0	0	0
industry classification NAICS code (1)	<b>1</b>	0	0	0	0
parent company for all awardees (3)	<b>3</b>	0	0	0	0
<b>SUBSIDY INFORMATION</b>					
approved/awarded subsidy value (4)	<b>4</b>	0	0	0	4
disbursed/claimed subsidy amount (6)	<b>6</b>	6	6	0	6
status + penalty actions (10); status only (5)	<b>10</b>	0	0	0	5
<b>JOB CREATION REPORTING</b>					
number of projected new/retained jobs/trainees (6)	<b>6</b>	0	0	0	0
number of actual new/retained jobs/trainees (14)	<b>14</b>	14	14	0	14
<b>WAGES/PAYROLL REPORTING</b>					
projected wage/payroll for new/retained jobs (5)	<b>5</b>	0	0	0	0
actual wage/payroll for new/retained jobs (10)	<b>10</b>	10	10	0	0
<b>EXPENDITURE/INVESTMENT REPORTING</b>					
projected capital investment/expenditure/cost (1)	<b>1</b>	0	0	0	0
actual capital investment/expenditure/cost (4)	<b>4</b>	0	0	0	4
<b>DATA ACCESSIBILITY AND USABILITY</b>					
two clicks from program page (3); - 1 for every additional click	<b>3</b>	2	2	0	2
unambiguous data and explanations (2)	<b>2</b>	1	1	0	2
five years of data placed together (2); on different pages (1)	<b>2</b>	2	2	0	2
downloadable to database applications (3); downloadable to PDF (1)	<b>3</b>	3	3	0	1
<b>TOTAL PROGRAM SCORE</b>	<b>100</b>	<b>38</b>	<b>38</b>	<b>0</b>	<b>47</b>

see next page for scoring notes

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## Scoring notes for Washington

The Washington Department of Revenue posts to its [website](#) two easy-to-find online data sets, located under "Incentive Report Public Disclosure." Those sets include basic recipient data for multiple subsidy programs, including the Aerospace Preproduction Expenditures B&O Tax Credit and the Data Center Sales & Use Tax Exemption. The "View Incentive Amounts" set is searchable by a program name and includes recipient names and the subsidies in a report year. The "View Report" is searchable by recipient name and includes recipients' job and wage data – those are for all facilities in the state. We deduct points in the accessibility category because only the Incentive Amount set is downloadable.

### **Aerospace Preproduction Expenditures B&O Tax Credit**

Disclosure link: <https://secure.dor.wa.gov/gteunauth/#3> See note above.

### **Data Center Sales & Use Tax Exemption**

Disclosure link: <https://secure.dor.wa.gov/gteunauth/#3> See note above.

### **Production Incentive Program**

There is no online recipient disclosure for this program.

### **Washington's Job Skills Program**

Disclosure link: <https://www.sbctc.edu/colleges-staff/grants/job-skills-grant.aspx>

The list of the program recipients is provided in the State Board for Community and Technical Colleges biennial reports to State Legislature, posted as PDFs on the program website (the reports are not easy to spot on the webpage thus we deduct points in accessibility). The data includes grant amount approved and spent, company match, and the number of trainees, both in a table and as narrative.

Upcoming board meetings are posted to the Workforce Training Customer Advisory Committee (CAC). The meeting packets include lists of companies and their grants requests.