

## NORTH DAKOTA Appendix

### Key NORTH DAKOTA Subsidy Programs

Program	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
<b>Income Tax Exemption for New or Expanding Businesses</b> - five-year exemptions from state corporate income taxes for companies locating or expanding in the state	Not available		0/100
<b>New Jobs Training</b> - reimbursements for training costs; derived from personal income taxes withheld from wages of new employees	Not available		0/100
<b>North Dakota Development Fund</b> - gap financing through loans and equity investments for companies requiring a lender of last resort	Not available	<a href="#">Source 1</a> <a href="#">Source 2</a>	20/100
<b>Renaissance Zones</b> - a controversial program of tax credits and property tax abatements for businesses (and homeowners) in designated areas	Not available		0/100
<b>Wage and Salary Credit</b> -corporate income tax credits for new or relocating companies based on payroll costs	Not available		0/100
<b>Average of Disclosure Scores for All Programs</b>			<b>4%</b> (20/500)

\*See next page for scoring details

<b>Show Us the Subsidized Jobs: Scoring Details for NORTH DAKOTA Programs</b>		<i>Maximum possible score for category</i>	Income Tax Exemption for New or Expanding Businesses	New Jobs Training	North Dakota Development Fund	Renaissance Zones	Wage and Salary Credit
<i>Score criteria</i>							
Subsidy Value	BOTH amount approved AND actual amount disbursed/claimed (15) -	15	0	0	10	0	0
	Either amount approved OR actual amount disbursed/claimed (10) -or-						
	Performance-based with actual amount disbursed/claimed (15)						
Status of Award	Indication or whether award is completed, active, terminated (5)	15	0	0	0	0	0
	Disclosure of whether enforcement action taken (5)						
	Disclosure of amount clawed back or recalibrated or rescinded (5)						
Jobs Reporting	Number of jobs or training slots promised/projected ONLY (5) -or-	20	0	0	0	0	0
	Actual number of jobs created/retained or trainings ONLY (15) -or-						
	BOTH promised/projected and actual (20)						
Wages Reporting	Wage rates/payroll promised/projected only (10) -or-	20	0	0	0	0	0
	Actual wage rates/payroll only (15) -or-						
	Both promised and actual (18) -or-						
	Either promised and actual with wage disaggregation (20)						
Project Information	Location with street address (10)	15	0	0	10	0	0
	Indication whether the project is a relocation (3)						
	Project documents OR total subsidy package data (2)						
Company Information	DUNS or FEIN (2)	5	0	0	0	0	0
	NAICS (1)						
	Parent company (2)						
User Features	Ease of access (3)	10	0	0	0	0	0
	Multiple years of data (3)						
	Downloadable (2)						
	Part of or linked to a wider government transparency site (2)						
<i>Total before penalty</i>		100	0	0	20	0	0
<i>Penalty points (see reasoning on following page)</i>			0	0	0	0	0
<b>TOTAL PROGRAM SCORE</b>			<b>0</b>	<b>0</b>	<b>20</b>	<b>0</b>	<b>0</b>

\*See next page for notes on scoring

## **ND Program Scoring Notes**

### ***Income Tax Exemption for New or Expanding Businesses***

There is no online recipient disclosure for this program.

### ***New Jobs Training***

There is no online recipient disclosure for this program.

### ***North Dakota Development Fund***

<http://www.business.nd.gov/searchcenter/nddfinvestments/>

<http://www.business.nd.gov/businessInformation/nd-development-fund/>

Information about the recipients in this program are made available through a database. This is the first link above. The second link directs to a page where annual reports are disclosed.

### ***Renaissance Zones***

There is no online recipient disclosure for this program.

### ***Wage and Salary Credit***

There is no online recipient disclosure for this program.