Revealing Tax Subsidies

An analysis of the first reports under Oregon's new transparency law for economic development tax subsidies

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OSPIRG Foundation

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An analysis of the first reports under Oregon's new transparency requirements for economic development tax subsidies

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Executive Summary

Last year, Oregon took an important first step towards showing the public whether the hundreds of millions of tax dollars spent on corporate economic development tax subsidies are worth the money. House Bill 2825 went into effect at the close of 2011, requiring disclosure of twelve corporate tax subsidy programs estimated to cost taxpayers nearly $530 million in the 2011-2013 biennium.

Oregon lawmakers should be commended for their action. With scarce public dollars and a slowly recovering economy, taxpayers and lawmakers alike need access to clear information about these programs and their effectiveness.

However, OSPIRG Foundation's analysis of the newly-required reporting found that Oregon has significant room to improve to give taxpayers the full picture.

In our analysis, we examined the first batch of reports available under the new law. We evaluated two things: How well state agencies comply with the law, and the degree to which the new information helps the public see if their tax dollars get real value from these programs.

Key findings

Some state agencies go further than others to meet the intent of the law when it comes to the start date of disclosures.

Of the agencies reporting on tax subsidies as of this writing, all included disclosures on expenditures made before the legally required date of June 30, 2011, some going as far back as July 2010. The Oregon Film and Video Office provided reports though they are not required to do so until fiscal year 2013.

Available information is insufficient to evaluate the value of corporate tax subsidies.

The law requires state agencies responsible for administering subsidy programs to disclose only the information they already track, not to track additional information. There do not appear to be any noncompliance issues. However, gaps in the *available* data suggest that agencies are collecting information that is insufficient to make informed choices about whether the value created by these tax subsidies are worth the loss to the state budget.

Gaps in available data include:

- **Amount of the subsidy**: Only two of the four programs reporting fully disclose the amount of tax subsidies to particular recipients.

- **Outcomes**: None of the four programs disclose both a required and actual outcome for each corporation receiving a tax subsidy, making it impossible to determine whether programs are performing at expected levels.

- **Rationale for granting the subsidy**: None of the four programs provide a complete methodology to justify their subsidy decisions, making it impossible to determine whether failures to produce desired outcomes result from flawed criteria or poor implementation.

- **All of the above**: At least one enterprise zone tax subsidy program fails to report because the program lacks any tracking mechanisms.

Recommendations

All tax subsidy programs should put measures in place to eliminate gaps in future reporting. This should include a process for establishing expected deliverables for a recipient and confirming that deliverables were met, all supported by a methodology that reasonably shows that the public dollars were necessary in order to achieve the outcomes**.**

Subsidy programs that lack such measures should not issue new subsidies until such safeguards are put in place. The information the law requires for disclosure is basic and essential in order to ensure the integrity of our economic development tax subsidy programs.

Subsidy programs should include reliable mechanisms to ensure accountability to taxpayers. Subsidy recipients that fail to deliver on promised results should be required to pay back the value of these tax expenditures, or at a minimum should be disqualified from receiving awards from other subsidy programs in the future. Moreover, failure to report on fulfillment of required results should automatically count as failure to meet program goals so that recipients falling short of expectations do not have an incentive not to report on those results.

State officials should solicit and use feedback from lawmakers, the Oregon Transparency Commission, taxpayer advocates, and members of the media on how best to implement these recommendations.

It is likely there are legitimate questions around how best to present complex sets of data in a way that is thorough and well-explained. Similarly, there are important questions over how to best design methodologies, tracking and accountability systems. Oregon taxpayers will be well-served if state officials use a broader range of expertise and perspectives in tackling these problems.

Introduction

In 2011, Oregon legislators passed House Bill 2825[1], intended to shine the spotlight of transparency on many of Oregon's economic development tax subsidy programs.

In the 2009-2011 biennium, corporations doing business in Oregon were projected to benefit from at least $626 million in tax subsidies – many of which were created to help create jobs and stimulate economic growth. However, until the passage of HB 2825, the public had little way to know who receives this money and whether the public receives value for the costs these programs place on the state budget.[2]

The lack of transparency problem was so severe that even a series of formal public records requests by OSPIRG Foundation to the state officials that administer some of the largest corporate subsidy programs yielded little useful information.[3]

The new law, which went into effect at the close of 2011, is intended as a first step to remedying the problem. The law requires the public disclosure of basic information about twelve corporate subsidy programs estimated to cost taxpayers nearly $530 million in the 2011-2013 biennium.[4] All information must be posted on the Oregon Transparency Website.

The law does not cover every corporate subsidy program. For example, at nearly the same time that lawmakers adopted HB 2825, they also created a new corporate subsidy program that was not covered by the transparency provisions of HB 2825—and could cost taxpayers as much as $16 million annually.[5]

In addition, the law only mandates that agencies report what they already track. For example, if an agency did not require a deliverable in exchange for a subsidy, they were not required to report deliverables, or to begin tracking them. This provision took into account a concern by some government agencies that the disclosure law would require them to perform extra work at a time when most agencies were cutting back their staff.

For similar reasons, the law does not require the disclosure of subsidies granted before June 30, 2011 and it allows some agencies to delay disclosing data until 2013. Some agencies have already gone beyond these requirements.

For all of these reasons, only four of the twelve programs covered in the law submitted a report as of this writing. These four programs alone are projected to cost taxpayers $299.7 million in the 2011-2013 biennium, providing a useful window into the way Oregon's state government currently handles tax subsidy programs.

As agencies disclose the information they currently have available, it becomes possible to assess both how that information is used and whether the information they collect is sufficient to make choices that best serve the public. Our hope is that the analysis and suggestions outlined in this report help state officials improve these programs and their public transparency.

Findings in Detail

Some state agencies go further than others to meet the intent of the law when it comes to the start date of disclosures.

Of the agencies reporting on tax subsidies as of this writing, all of them included disclosures before the legally required date of June 30, 2011, some going as far back as July 2010. The Oregon Film and Video Office provided reports even though they are not required to do so until fiscal year 2013.

Available information is insufficient to evaluate the value of corporate tax subsidies.

The law requests that state agencies responsible for administering subsidy programs disclose several pieces of information, but only requires agencies to disclose the information they already track. Most agencies covered under the law appear to comply.

Before the available information was disclosed, it was not possible for lawmakers to see how useful it would be for decision makers and the public.

The information now available suggests that agencies are collecting information that is insufficient to make informed choices about whether the value created by these tax subsidies are worth the loss to the state budget.

Table one below outlines the information that each of the reporting programs provided. In creating this table, we simplified the information requested by the law by organizing it into six types of data: name of recipient, address of recipient, amount of tax dollar expenditures to each recipient, outcomes required for the tax subsidy, actual outcomes generated by the expenditure, and the methodology to justify the decision.

Table One: Current disclosure levels of Oregon's economic development programs: first reporting wave[6]

Tax Subsidy Program	Agency Reporting[7]	Projected cost of program 2011-13, in millions	Tax subsidies approved during reporting period, in millions	Reporting Period	Name of Recipient	Address of Recipient	$$ to each Recipient	Required outcomes	Actual outcomes	Method-ology
Oregon Investment Advantage[8]	OBDD	$3.8	Not reported	12/2010 - 6/2011	Y*	Y	N	Y	N	N
Film Production Development Contribution[9]	OFVO	$5.8	$7.5	7/2010	P[10]	P[11]	P	N	N	P[12]
Film Production Labor Rebate (Greenlight)[13]	OFVO	$0.1	$1.8	8/2010-6/2011	Y	Y	Y	N	P	N
Business Energy Tax Credit[14]	ODE	$290	$105.3	7/2010 – 6/2011	Y	Y	Y	Y	N	N
Total		**$299.7**	**$114.6**							

* Y = Info provided; N = Info not provided; P = Info partially provided

Observations of the data

1. Only two of the four programs fully disclose the amount of tax subsidies to particular recipients.[15]

2. None of the four programs disclose both an anticipated and actual outcome for each corporation receiving a tax subsidy. This makes it impossible to determine whether programs are performing at expected levels.

- Only two programs disclosed a required outcome as a condition of receiving a tax subsidy.[16]
- Only one program disclosed actual outcome data on the results generated by economic development subsidies.[17]
- One program reported *neither* a required or actual outcome.[18]

The shortcomings of the data are worse upon closer analysis than the summary table indicates. For example, The Film Production Labor Rebate report claimed that each of its 15 tax subsidy recipients "spent over $1 million in Oregon", which counts in the table as providing information about outcomes. But the data does not disclose the actual amount spent for each recipient. Readers of these reports have no way of knowing whether particular recipients spent $100 million or $1.01 million.

Similarly, the Business Energy Tax Credit report fails to include a deliverable or an outcome for 28 of the 1,992 total subsidy recipients. That may seem like a small portion of the total credits; but these 28 recipients were approved for $20.9 million in tax credits.[19] The bulk of this amount is from a single, $20 million tax subsidy to SANYO Solar of Oregon.

The Department of Energy (DOE), which administers the program, includes a statement on the Oregon Transparency Website acknowledging that they do not track energy savings or production for some projects.

In our view, it is acceptable to use different benchmarks for different kinds of projects.

However, as currently presented, it is not clear whether the agency required *any* outcome for these 28 tax subsidies—and if there is any public benefit from the expenditures.

3. None of the four programs provide a complete methodology to justify their decisions to grant tax subsidies.[20] Lack of information about the relevant decision-making criteria makes it impossible to determine whether failures to produce desired outcomes would be the result of flawed criteria or poor implementation.

4. At least one enterprise zone tax subsidy program – the Electronic Commerce Enterprise Zone income tax credit **-** fails to report, apparently because the program lacks any tracking mechanisms at all**.** This raises concerns about the other enterprise zones included in the law.

According to our cursory review of the program, once state officials[21] designate a geographic area as an Electronic Commerce Enterprise Zone, all businesses within the zone that make certain investments are automatically eligible for the program's tax subsidy – with no further scrutiny.[22] At that point, those businesses may take advantage of the subsidy on their tax returns with no questions asked. Because tax returns are confidential, and there are no additional reporting requirements for businesses who utilize the program, there appears to be no information collected to report about the program.

Because we were only able to conduct a cursory review of the program, it is possible that other scrutiny of the program exists. If not, then it suggests that enterprise zone income tax subsidy programs have a design deficiency that prevents them from implementing meaningful tracking and accountability measures. Alternately, if other quantifiable metrics are kept that allow for assessment of the value of these subsidies, then compliance with the law requires that these metrics be disclosed in the future.

Some enterprise zone programs that also did not report provide property tax subsidies, which may have similar or other problems with transparency, but were not reviewed in this report.

Discussion

Below are two examples that highlight just why the aforementioned deficiencies make it difficult for the public to know if their tax dollars are being used appropriately—and make it likely that even beneficial programs will be misunderstood by the public.

Film Production Labor Rebate

The program granted $1.8 million in tax subsidies to 15 companies and individuals between August 2010 and June 2011. As noted earlier, the available data lacks both a required outcome and a methodology justifying tax subsidy decisions. However, the data does include a claim that each tax subsidy recipient spent at least $1 million in Oregon on the film project being funded.

This implies that the recipients spent at least $15 million in Oregon cumulatively as a result of the tax subsidy program, which would mean that taxpayers leveraged over eight dollars in new economic activity for every dollar in tax subsidies. If that is true, then it would be reasonable to conclude that this program is a good use of tax dollars.

But that would only be the case if all of the money spent in Oregon would not have been spent without some or all of the public dollars invested. That is impossible for a member of the public to determine without some kind of methodology – and none was provided in this report.

By contrast, a report released last year by the Massachusetts Department of Revenue on its film credit program distinguished how much of the spending could be actually considered "new", and further, how much of it was actually spent compensating state residents. They also examined how much of the money spent in state was actually transferred to businesses or individuals located out of state.[23]

Business Energy Tax Credit

The report provided by the Department of Energy appears to include a commitment from 1,964 of the 1,992 tax subsidy recipients[24] to create or save 38.0 million energy units in the future, as measured in British Thermal Units (Btu), in exchange for $84.4 million in tax subsidies. Although the report doesn't say this outright, these numbers imply that taxpayers spent $2.21 for every unit generated or saved.

Further, among the ten tax subsidies over one million dollars – outlined in Table Two below – there is considerable variation in the dollars invested per energy unit created. On the low end, Portland General Electric Company was expected to cost taxpayers $.30 per unit, while Groundwater Solar was expected to cost $1,088 per unit.

If the number of energy units produced is, in fact, the relevant measure of program success then it is a matter of great interest why one outcome would be 3600 times more expensive on a cost per unit basis than another. Unfortunately, no explanation is provided for this spread nor any methodology to explain any of these decisions.

All of the above raises a number of questions, including:

- What is the significance of the MMBtu value? Those familiar with the BETC program can reasonably infer that it refers to units of energy either created or saved. In contrast, most of the public would need some kind of explanation about the purpose of the program, and the particular decision to measure outcomes in terms of energy units.

- What is the methodology for determining that in exchange for public dollars, a certain number of energy units will get created or saved? How can taxpayers be reasonably certain that those units would not have been created in the absence of a taxpayer investment?

- If the agency believes that Btu is the proper unit for measuring programmatic outcomes, then what standard is it using to evaluate the efficiency of each tax subsidy and overall? In other words, is the "rate" of $2.21 per unit higher or lower than it should be? And why is there so much variation in the dollars per unit created between different tax subsidies?

These are simply two examples, discussed here in greater length to help illustrate the overall findings of this report, and how the next batch of reports can be more helpful to policymakers and the general public.

Table Two: Business Energy Tax Credits of $1 Million or More

Final Year	Final Date	Applicant Business Name	Final Tax Credit	Total Energy Units (BTU)	$/unit
2011	6/1/2011	Portland General Electric Company	$10,000,000	33,410,300	$0.30
2010	12/16/2010	Pacific Pellet LLC	$1,719,999	416,000	$4.13
2010	11/16/2010	PPM Energy, Inc Klondike IIIa	$10,000,000	747,894	$13.37
2011	2/14/2011	PacifiCorp Energy - Hydro Operations	$1,773,000	83,209	$21.31
2010	12/28/2010	Lane Transit District	$1,797,532	26,297	$68.36
2011	1/24/2011	TriMet	$2,030,544	25,825	$78.63
2010	7/16/2010	Tri-County Metropolitan Transportation Dist. of OR	$1,384,784	15,138	$91.48
2011	6/17/2011	Swalley Irrigation District	$1,310,342	10,100	$129.74
2011	3/3/2011	PaTu (formerly Oregon Trail Wind Farm)	$6,748,778	12,366	$545.75
2010	7/16/2010	Groundwater Solar, LLC	$1,030,466	947	$1,088.14

Recommendations

All tax subsidy programs should put measures in place to eliminate gaps in future reporting.

This should include a process for establishing expected deliverables for a recipient, confirming that deliverables were met, and supported by a methodology that reasonably shows that the public dollars were necessary in order to achieve the outcomes**.**

Subsidy programs that lack such measures should not issue new subsidies until such safeguards are put in place.

The information the law requires for disclosure is basic and essential in order to ensure the integrity of our economic development tax subsidy programs.

Subsidy programs should have reliable clawback mechanisms to ensure accountability to taxpayers.

Subsidy recipients that fail to deliver on promised results should be required to pay back the value of these tax expenditures, at a minimum, and should be disqualified from receiving awards from other subsidy programs in the future. Moreover, failure to report on fulfillment of required results should automatically count as failure to meet program goals so that recipients falling short of expectations do not have an incentive not to report on those results.

State officials should solicit and use feedback from lawmakers, the Oregon Transparency Commission, taxpayer advocates, and members of the media on how best to implement these recommendations.

It is likely there are legitimate questions around how best to present complex sets of data in a way that is thorough and well-explained. Similarly, there are important questions over how to best design methodologies, tracking and accountability systems. Oregon taxpayers will be well-served if state officials use a broad range of expertise and perspectives in tackling these problems

Appendix A

Text of Oregon's Economic Development Transparency Law (Oregon Revised Statute 184.484)

Reports of tax expenditures connected to economic development. (1) For each statute authorizing a tax expenditure that has a purpose connected to economic development and is listed in subsection (2) of this section, the state agency charged with certifying or otherwise administering the tax expenditure shall submit a report to the Oregon Department of Administrative Services. If no agency is authorized by statute, or if the statute does not provide for certification or administration of the tax expenditure, the Department of Revenue shall submit the report.

(2) This section applies to ORS 285C.175, 285C.309, 285C.362, 307.123, 307.455, 307.462, 315.507, 315.514, 316.698, 316.778, 317.124, 317.391 and 317.394 and to ORS 315.354 except as applicable in ORS 469.205 (2)(a)(L) or (N).

(3) The following information, if it is already available in an existing database maintained by the agency, must be included in the report required under this section:

(a) The name of each taxpayer approved for the allowance of a tax expenditure.

(b) The address of each taxpayer.

(c) The total amount of credit against tax liability, reduction in taxable income or exemption from property taxation granted to each taxpayer.

(d) Specific outcomes or results required by the tax expenditure program and information about whether the taxpayer meets those requirements. This information shall be based on data already collected and analyzed by the agency in the course of administering the tax expenditure. Statistics must be accompanied by a description of the methodology employed in their generation.

(e) An explanation of the agency's certification decision for each taxpayer, if applicable.

(f) Any additional information submitted by the taxpayer and relied upon by the agency in its certification determination.

(g) Any other information that agency personnel deem valuable as providing context for the information described in this subsection.

(4) The information reported under subsection (3) of this section may not include proprietary information or information that is exempt from disclosure under ORS 192.410 to 192.505 or 314.835.

(5) No later than September 30 of each year, agencies described in subsection (1) of this section shall submit to the Oregon Department of Administrative Services the information required under subsection (3) of this section as applicable to applications for allowance of tax expenditures approved by the agency during the agency fiscal year ending during the current calendar year. The information shall then be posted on the Oregon transparency website required under ORS 184.483 no later than December 31 of the same year.

(6) The information described in this section that is available on the Oregon transparency website must be accessible in the format and manner required by the Oregon Department of Administrative Services.

(7) The information described in this section shall be furnished to the Oregon transparency website by posting reports and providing links to existing information systems applications in accordance with standards established by the Oregon Department of Administrative Services.

SECTION 2. Section 1 of this 2011 Act applies to:

(1) Applications for tax expenditures pursuant to ORS 307.123, 315.354, 316.778 and 317.391 that are approved or certified by state agencies in agency fiscal years ending on or after June 30, 2011.

(2) Applications for tax expenditures pursuant to ORS 285C.175, 285C.309, 285C.362, 315.507 and 317.124 that are approved on or after June 30, 2011.

(3) Applications for tax expenditures pursuant to ORS 307.455, 307.462, 315.514, 316.698 and 317.394 that are approved or certified by state agencies in agency fiscal years ending on or after June 30, 2013

Appendix B

HB 2825 Implementation schedule[25]

2011-13 Tax Expenditure		Evaluating Agency[26]	ORS	Certifying Agency	Agency Responsible for Reporting	When Due	Projected 2011-13 Revenue Impact (in millions)[27]	Report on Transparency Website?
1.31	Oregon Investment Advantage (OIA)	OBDD	316.778, 317.391	OBDD	OBDD	FY2011+	$3.8	Yes
1.317	Film Production Labor Rebate (GREENLIGHT)	OFVO	316.698, 317.394	OFVO	OBDD	F 2013+	$0.1	Yes
1.413	Film Production Development Contribution (OPIF)	OFVO	315.514	OFVO	OBDD	FY2013+	$5.8	Yes
1.416	Long Term Rural Enterprise Zone (Income Tax)	OBDD	317.124	Governor's Office	ODR	TBD	N/A	No[28]
1.417	Reservation Enterprise Zone (Income Tax)	Not eval – below $100,000	285C.309	OBDD *	ODR	N/A **	less than $0.1	No[29]
1.418	Electronic Commerce Enterprise Zone (Income Tax)	OBDD	315.507	OBDD *	ODR	N/A **	$0.6	No[30]
1.445	Business Energy Facilities	ODE	315.354	ODE and OBDD	ODR	FY2011+	$290.0	Yes
2.01	Enterprise Zone Businesses (Property Tax)	OBDD	285C.175	OBDD *	OBDD	FY2012+	$34.6	No[31]
2.012	Rural Renewable Energy Development Zone	OBDD	285C.362	OBDD *	OBDD	FY2012+	less than $0.1	No[32]
2.03	Food Processing Equipment	ODA	307.455	ODA	ODA	FY2013+	$2.0	N[33]
2.091	Strategic Investment Program	ODBB	307.123	ODBB	ODBB	FY2011+	$191.2	N[34]
2.105	Egg Processing Equipment	ODA	307.462	ODA	ODA	FY2013+	$0.3	N[35]
Total							**approx. $528.6**	

*OBDD designates enterprise zone
** Due to Confidentiality

Appendix C

Key to State Agency Codes

OBDD: Oregon Business Development Department (a.k.a "Business Oregon")
OVFO: Oregon Film and Video Office
ODR: Oregon Department of Revenue
ODA: Oregon Department of Agriculture

Appendix D

Business Energy Tax Credits granted with no stated deliverables[36]

Final Year	Final Date	Applicant Business Name	Final Tax Credit	Total Energy (MMBtu)
2011	3/24/2011	SANYO Solar of Oregon	$20,000,000	0
2010	7/23/2010	PacifiCorp	$202,573	0
2011	6/21/2011	Kahut Waste Services, LLC	$200,256	0
2010	7/23/2010	PacifiCorp	$119,196	0
2010	7/23/2010	PacifiCorp	$70,586	0
2010	11/17/2010	J@D Fertilizers	$63,000	0
2011	5/9/2011	Container Management Services	$62,125	0
2011	2/16/2011	Sanitary Disposal Transfer Station	$55,367	0
2010	11/30/2010	K & S Madison, Inc.	$48,948	0
2010	8/19/2010	Calbag Metals Co	$42,412	0
2010	9/24/2010	Northwest Ready Mix, Inc	$41,885	0
2010	11/24/2010	Ben L. Henson	$32,633	0
2011	1/7/2011	Icebreaker	$17,238	0
2010	7/20/2010	Calbag Metals Co.	$8,496	0
2010	11/8/2010	American School	$8,364	0
2010	7/21/2010	Green Star International, LLC	$7,000	0
2010	7/28/2010	Catholic Charities	$4,016	0
2011	3/9/2011	WGS	$3,234	0
2010	9/22/2010	Willamette Valley Transport, Inc	$2,870	0
2010	7/28/2010	Catholic Charities	$2,625	0
2010	Various dates	Eight recipients @ $50/each	$400	0

Endnotes

[1] Full text of law is included in Appendix A and at Oregon Revised Statutes 184.484.
[2] OSPIRG Foundation, February 2010, Getting the Best Bang for Your Buck. This report analyzed the 2009-2011 Tax Expenditure Report. The amount of corporate tax subsidies have grown since then.
[3] OSPIRG Foundation, March 2011, Accessibility of Public Records Related to Oregon's Economic Development Tax Expenditures
[4] Appendix B at the back of this report itemizes all the tax subsidy programs included in the law, their projected cost to taxpayers, and when they are required to begin reporting information to the public.
[5] The Oregon Low Income Community Jobs Initiative, passed as SB 817, now Chapter 732 of Oregon Laws 2011
[6] All information, unless otherwise noted, from Oregon Transparency Website, Tax Expenditures page.
[7] See agency key in Appendix C
[8] Website for the Oregon Investment Advantage program
[9] Website for film-related tax subsidies
[10] Our understanding is that there are two types of beneficiaries of the Film Production Development Contribution: taxpayers who donate to the Fund for a tax credit greater than the value of the donation, and film companies that receive rebates from the Fund for some of their costs. The report provided only includes the former set of beneficiaries. A phone conversation with a staffer from the Film and Video office indicated that information about the latter set of beneficiaries is likely included in Business Oregon's direct spending report of the transparency website. As of this writing, we did not verify this information. While there may be valid reasons for the information to have been split up in this manner, our view is that the public needs to see the full picture of program beneficiaries in one place in order to properly evaluate the program.
[11] Ibid
[12] A methodology was provided that explained the process for granting a tax subsidy for only one of the two sets of beneficiaries of the subsidy program (see footnote 9 for more details).
[13] Website for film-related tax subsidies
[14] Website for BETC program
[15] Film Production Labor Rebate and Business Energy Tax Credit. The Oregon Investment Advantage disclosed some details that might factor into projecting the eventual tax subsidy, but did not provide a projection or actual figure. The Film Production Development Contribution only partially disclosed this data; see footnote 10 for explanation.
[16] Oregon Investment Advantage and the Business Energy Tax Credit.
[17] The Film Production Labor Rebate.
[18] The Film Production Development Contribution, see footnote 10 for more detail. To evaluate the program effectively, it appears one would need to see required and actual outcomes about the film companies that ultimately benefited from the program.
[19] See Appendix D for a list of these 28 recipients.
[20] The Film Production Development Contribution provided a partial explanation (see footnote 10 and 12). The Oregon Investment Advantage noted that each application was filed, reviewed and accepted, which we do not consider a "methodology", as it provides no detail on the criteria used to approve the application.
[21] In this instance, Business Oregon.
[22] Phone conversation with Business Oregon and Department of Revenue staff, and the Business Oregon website for this program.
[23] Massachusetts Department of Revenue, November 2011, A Report on the Massachusetts Film Industry Tax Incentives
[24] As discussed earlier, 28 recipients appeared to receive over $20 million in public dollars without a required or reported outcome.
[25] Source: Oregon Department of Administrative Services
[26] See Appendix C for key
[27] Oregon 2011-2013 Tax Expenditure Report
[28] From DAS: "12/19/2011: Nothing to report for this year"
[29] From DAS: "12/19/2011: Nothing to report for this year. (There is no direct certification & no manner to determine who is claiming the credit.)"
[30] Ibid
[31] From DAS: "12/19/2011: There is no report for 2011 anticipated for the Transparency Website update this year. It applies only to applications for tax expenditures "…that are approved on or after June 30, 2011…"
[32] Ibid
[33] From DAS: "12/19/2011: Likely no report is needed; program sunsets before report is required."
[34] From DAS: "12/19/2011: Nothing to report for this year."
[35] Op. Cit.
[36] Source: Business Energy Tax Credit report on Oregon Transparency Website, downloaded 2/6/12