Revealing Tax Subsidies 2013

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

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OSPIRG Foundation

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Executive Summary

The ability of the public to see how their government uses the public purse is fundamental to democracy. Transparency in government spending checks corruption, bolsters public confidence in government and promotes greater effectiveness and fiscal responsibility. When public subsidies are given to private companies to advance goals related to economic growth, the public should see a timely and full accounting of the results of its investment.

In 2011 and 2012, through a bipartisan effort, the Oregon State Legislature adopted new measures (ORS 184.484) intended to shine the spotlight of transparency on eighteen economic development tax expenditure programs estimated to cost Oregon taxpayers over $665 million in the 2013-15 biennium.

The purpose of the law is to allow taxpayers and policymakers alike to adequately evaluate the effectiveness and efficiency of these programs on Oregon's Transparency Website. If implemented properly, lawmakers and the public would be able to see the recipients of economic development tax expenditures, what recipients of these subsidies are expected to deliver in exchange for public dollars, and whether or not recipients fulfill their requirements.

This study examines the first two years of annual reports made available by the law on the Oregon Transparency Website. It evaluates how well the law is being followed and the degree to which the new information helps the public determine the value of these programs.

Summary: Available information remains insufficient to evaluate economic development tax subsidies.

1. Only six of the eighteen programs covered by the law reported any information, and only one provided all of the information needed to do meaningful evaluation.

    - Only one of the six programs provided a comparison of requirements and actual outcomes.

    - Only four programs fully disclosed the amount of tax subsidies to each recipient.

2. Some agencies appear to be misinterpreting the flexibility in the transparency law and fail to provide existing information.

3. Some agencies appear to be incorrectly using the trade secrets provision of Oregon's public records law to justify not disclosing information.

4. At least three programs have no information available because the state lacks any tracking and accountability systems for these programs.

5. Four programs are not required to submit the first report until the end of 2013, meaning that the overdue process of public scrutiny and accountability will not begin until 2014.

Recommendations

Governor John Kitzhaber has the authority to address these deficiencies, and he should exercise that power to give Oregonians the full picture for how tax subsidy dollars are spent.

Specifically, Governor Kitzhaber should issue a clarifying directive to all state agencies that administer corporate tax subsidies that includes the following:

1. As stewards of taxpayer dollars, state employees should prioritize transparency and accountability as a way to demonstrate that public dollars are used appropriately. Transparency should be the first order of business when administering a subsidy program, not an afterthought.

2. State agencies charged with administering economic development subsidies should provide the public with key information, including: the list of recipients of economic development tax expenditures, the value of subsidies received by each recipient, the economic output required of recipients in exchange for tax incentives, and proof that each recipient is fulfilling its requirement.

3. While it should be a goal to make information as user-friendly as possible over the long run, state agencies should presently disclose all available information in whatever format it exists, such as spreadsheet, PDF document, and scanned image files. This includes:

    - All approved/certified applications for every economic development program that requires certification.

    - All annual reports for every economic development program that requires one.

    - All contracts between the state and a company regarding a subsidy, where appropriate.

4. Economic development programs that currently lack an annual reporting requirement should institute one immediately.

5. The details of all future economic development subsidy programs should be disclosed, not just the ones listed in the current transparency law. This would hardwire transparency and accountability into the State of Oregon's approach to tax subsidies and ensure the public is never kept in the dark again.

Introduction

The ability to see how government uses the public purse is fundamental to democracy. Transparency in government spending checks corruption, bolsters public confidence in government and promotes greater effectiveness and fiscal responsibility. When public subsidies are given to private companies to advance goals related to economic growth, the public should see a timely and full accounting of the results of its investment.

Oregon taxpayers are projected to spend an estimated $665 million on corporate tax expenditures that are intended to create jobs and promote economic growth over the 2013-15 biennium.[1] However, the public and lawmakers have been unable to know which companies receive this money and whether the public benefits justify the cost these programs place on state and local budgets.

Oregon has taken important first step towards revealing the details of these tax subsidy programs. With unanimous support from the legislature, House Bill 2825 (now ORS 184.484) went into effect at the close of 2011, requiring disclosure of twelve corporate tax subsidy programs estimated to cost Oregon taxpayers $525 million in the 2011-2013 biennium. After the 2012 short legislative session, the law was extended to cover a total of eighteen corporate tax subsidy programs[2] estimated to cost Oregon taxpayers over $665 million in the 2013-2015 biennium.

Oregon's Economic Development Transparency Law[3] requires that reports connected to corporate economic development tax subsidies be made available to the public through Oregon's Transparency Website.[4]

The law's purpose is to allow Oregon taxpayers to see how much they are spending on corporate economic development tax subsidies and what they get for their investment.

The law requests the following information from each tax subsidy program:

- Name and address of each taxpayer approved for a tax expenditure.
- Total amount of the credit against tax liability, reduction in taxable income or exemption from property taxation granted to each taxpayer.
- Specific outcomes or results required by specific recipients of the tax expenditure program and information about whether they met those requirements.
- An explanation of the agency's certification decision for each taxpayer, if applicable.
- Any additional information submitted by the taxpayer and relied upon by the agency in its certification determination.
- Any other information that agency personnel deem valuable.

State agencies that administer these programs must submit a report to the Department of Administrative Services (DAS) on September 30th of each year. DAS must compile the information and post it to the Oregon Transparency Website no later than December 31st of the same year.

Legislators wisely required reporting for specific companies rather than merely aggregating totals for each program. Doing so allows the public and lawmakers to assess, for instance, whether certain industries or parts of the state are receiving a disproportionate amount of subsidies, whether individual companies receive subsidies from multiple programs, and whether companies that receive subsidies invest more in Oregon over time. Equally important, the law required reporting on the intended outcomes and actual results for specific recipients. Doing so makes it possible to evaluate whether these programs are delivering "bang for their buck," and whether certain programs should be curtailed, expanded or better targeted.

The law also has some limitations. In response to concerns by some government agencies that the law would require them to perform extra work at a time when most agencies were cutting back their staff, the law only requires agencies to disclose information that they already have. For example, if an agency did not require a specific deliverable in exchange for receiving a subsidy, the agency was not required to report deliverables, or to begin tracking them. 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 the end of 2013.

As agencies comply with the law, it becomes possible to assess 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

Summary: Available information remains insufficient to evaluate corporate tax subsidies

Finding #1: Only six of the eighteen programs covered by the law reported any information, and only one provided all of the information needed to do meaningful evaluation.

Of these six programs, only one provided information allowing comparison of requirements and outcomes (see Case Study #1).

- Most businesspeople will agree that information on both expectations and outcomes is necessary in order to evaluate performance. Unfortunately, only one of the reports, discussed in more detail on page seven, provided this information. Three other reports provided some information on outcomes, but none on requirements, rendering the data set useless for evaluative purposes.

Only four of the six reporting programs disclosed the amount of tax subsidies to each recipient.

- The Film Production Labor Rebate (Greenlight), the Film Production Development Contribution, Business Energy Facilities and the Renewable Resource Equipment Manufacturing Facilities all disclosed the specific amount of the tax subsidy given to each recipient. The Oregon Investment Advantage and Strategic Investment Program did not.

Table One outlines the information reported by each tax subsidy program. The information requested by the law is simplified into six types: name of recipient, amount of tax subsidy to each recipient, outcomes required for the tax subsidy, actual outcomes delivered by the subsidy recipient, and whether the agency explains its criteria for making decisions about whether to grant subsidies.

Table One: Current disclosure levels of Oregon's economic development programs: second reporting wave

Subsidy Program	Reporting Agency	Report Submitted	Name & Address of Recipient	$$ to each Recipient	Required Outcomes	Actual Outcomes	Decision-Making Criteria
Oregon Investment Advantage	OBDD	Yes	Yes	No	No	Yes	No
Film Production Labor Rebate (Greenlight)	OFVO	Yes	Yes	Yes	Yes	Yes	Yes
Film Production Development Contribution (OPIF)	OFVO	Yes	Partial[a]	Yes	No	No	Partial[a]
Long Term Rural Enterprise Zone (inc. tax)	ODR	No	No	No	No	No	No
Reservation Enterprise Zone	ODR	No	No	No	No	No	No
Electronic Commerce Enterprise Zone (inc. tax)	ODR	No	No	No	No	No	No
Business Energy Facilities (now expired)	ODOE	Yes	Yes	Yes	No	Partial[b]	No
Renewable Energy Projects	ODR	No	No	No	No	No	No
Energy Conservation Projects	ODOE	No	No	No	No	No	No
Transportation Projects	ODOE	No	No	No	No	No	No
Production or Collection of Biomass	ODOE	No	No	No	No	No	No
Alternative Energy Devices (residential)	ODOE	No	No	No	No	No	No
Renewable Resource Equipment Mfg. Facilities	OBDD	Yes	Yes	Yes	No	No	Yes
Enterprise Zone Business (prop. tax)	ODR	No	No	No	No	No	No
Rural Renewable Energy Dev. Zone	OBDD	No	No	No	No	No	No
Food Proc. Equip.	ODA	No	No	No	No	No	No
Egg Proc. Equip.	ODA	No	No	No	No	No	No
Strategic Investment Program	OBDD	Yes	Yes	No	No	No	No

Note: OBDD is the acronym for Oregon Business Development Department; OFVO is the Oregon Film and Video Office; ODOE is the Oregon Department of Energy; ODR is the Oregon Department of Revenue; and ODA is the Oregon Department of Agriculture.

a Partial credit given because 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.

b Outcomes not provided for every recipient.

Case Study #1

Film Production Labor Rebate (Greenlight): An example of requirements and outcomes reported correctly

The Film Production Labor Rebate (Greenlight) is the only program that shows both requirements and outcomes. Requirements are outlined clearly on the Oregon Transparency Website tax expenditures page, as follows:

- *"Submit an application (found via http://oregonfilm.org/incentives/)*
- *Film and TV producers must spend at least $1,000,000 in Oregon on a project.*
- *TV Commercial producers must spend at least $1,000,000 in Oregon over one calendar year.*
- *Submit detailed report of Oregon expenses subject to an audit."*

As demonstrated in Table Two, the report details subsidy recipients, the amount received, and what each recipient delivered—including how much money was spent in Oregon and how much was spent on qualified labor. Since the Greenlight program provides a 6.2% rebate on qualified Oregon labor expenses, a member of the public can calculate the amount of the subsidy using the data given in this report and ensure that the program is being administered properly.

Although the outcomes could be more specific by providing the number of jobs being used to calculate labor expenses, the report that is provided fulfills the core mission of the transparency law.

It should be noted that the Greenlight program is administered differently than many of the other tax subsidy programs because the recipient must meet certain criteria **before** *claiming the subsidy. Many other economic development tax subsidy programs are used to incentivize activities that have not yet occurred.*

Table Two: Partial list of Film Production Labor Rebate Recipients[6]

Vendor Name	Amount of Rebate	Outcomes
At Large Films Inc	$27,713.11	At Large spent over $1million in Oregon on television commercial production in 2011. Of that amount, over $450,000 was spent on Oregon Qualified Labor.
Bent Image Lab LLC	$218,412.35	Bent Image Lab spent over $3.5million on Oregon Qualified Labor Expenses in 2011.
Central Planning LLC	$6,455.82	Central Planning spent over $1 million in Oregon on television production in 2011. Of that amount, $104,649 was spent on Oregon Qualified Labor

Case Study #2

Oregon Investment Advantage (OIA): How reporting deficiencies make evaluation impossible

The Oregon Investment Advantage (OIA) subsidy report highlights just why reporting deficiencies make it difficult for the public to know if their tax dollars are being used appropriately—and make it likely that even programs that are fulfilling job requirements and providing economic benefit could be misunderstood by the public.

OIA's 2012 report includes a list of recipients of tax subsidies under the program, and the number of jobs added in fiscal year 2012 as a result of the subsidy.

However, the report omits two critical pieces of information—the taxpayer subsidy to each recipient and the required results for each recipient—that render the value of the report virtually nil.

Additionally, there is a lack of continuity between the information provided in OIA's 2011 and 2012 reports that makes it impossible to track a company's progress in meeting their requirements. Because an OIA-qualifying company is eligible for a tax subsidy for up to ten years and must submit recertification information annually, the reports should track a company's progress from year-to-year.

Unfortunately, this is not the case:

- Nine of the ten companies included in the 2011 report were not included in 2012, with no explanation for the omission.
- Information was inconsistent for the one company included in both reports-- Chaves Consulting Inc./Arikkan Inc. The 2011 report outlines a required deliverable: the company would build a computer and data processing center that would "provide 25 new full-time positions." The 2012 report lists only the outcome: 23 full-time staff.

Obviously, OIA should explain why Chaves continues to be eligible for the OIA program if they did not meet their requirement, but the primary point is how this inconsistency makes it very difficult for the public to evaluate what they are getting for their money.

Finding #2: Some agencies appear to be misinterpreting the flexibility in the transparency law and fail to provide existing information.

In response to concerns by some government agencies that the law would require them to perform extra work at a time when most agencies were cutting back their staff, the transparency law only requires agencies to disclose information that they already have. For example, if an agency did not previously require an outcome in exchange for a subsidy, they were not required to report them, or to begin tracking them.

Quoting the law: "...*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…*"

At least one agency has misinterpreted the word "database" to mean that if information is not compiled in a spreadsheet-like file, it is exempt from disclosure. As a result, considerable data that are in .pdf and other electronic formats remain hidden from the public.

This includes data for the Enterprise Zone Business program, a corporate property tax break estimated to cost taxpayers $45 million in the current biennium.[5]

Every year, County Assessors and other local officials whose local jurisdiction participates in an Enterprise Zone, send an annual report to the Oregon Department of Revenue and Business Oregon. These annual reports include the names of the companies participating in the Enterprise Zone, each company's property tax reduction, and the number of employees before and after the subsidy. None of these reports were disclosed on Oregon's Transparency Website.

OSPIRG Foundation's sister organization, the Oregon State Public Interest Research Group (OSPIRG), subsequently obtained these individual reports through a public records request to the Department of Revenue. OSPIRG received 59 electronic .pdf files. When asked why the information on file was not disclosed in the first place, a representative from the Department of Administrative Services, who helps to coordinate the Oregon transparency website, wrote this in an email to OSPIRG researchers:

> "*While the data is sent to Business Oregon and the Department of Revenue, it is not compiled into a database or otherwise reformatted to reflect data that is useful in aggregate. In many cases, it is our understanding that information is received by Department of Revenue and Business Oregon in a variety of formats and may ultimately not even be stored in electronic form (i.e. a paper copy of the information is filed away).*
>
> "*As you know, we operate the Transparency information collection process and post information to the Oregon Transparency Website in the context of the following sections of ORS 184.483 and ORS 184.484.*
>
> "*In ORS 184.483 Section 3 indicates that information is to be collected, submitted and ultimately posted to the Oregon Transparency Website: 'To the extent practicable and subject to laws relating to confidentiality, when at no additional cost, using existing data and existing resources of the state agency or education service district and without reallocation of resources…'*
>
> "*In ORS 184.484 Section 3: 'The following information, if it is already available in an existing database maintained by the agency…'*

"In this case, the Department of Revenue and Business Oregon indicate that these constraints prevent them from effectively/efficiently providing the information."

This explanation is insufficient for two reasons. First, the intent of the law is clearly to require disclosure of existing information relevant to corporate economic development tax expenditures. It is doubtful that the use of the word "database" in the law was intended to exclude other relevant information in other electronic formats. Second, experience shows that uploading a set of .pdf or other electronic files to a website is a relatively simple endeavor that should require few resources—and could even be done with help from citizen volunteers if need be. Given the overwhelming public interest in disclosing this information, it is reasonable for the public to expect more initiative and creativity from the State than they've offered up in this instance.

Finding #3: Some agencies appear to be incorrectly using the trade secrets provision of Oregon's public records law to justify not disclosing information.

In response to concerns that confidential information may accidentally be disclosed through the reporting process, the transparency law includes a housekeeping provision to specify that if information is protected under public records law, it does not need to be disclosed.

Unfortunately, it appears that there is a lack of clarity in some state agencies about what information is actually protected by the public records law. As a result, critical information about economic development tax subsidies is not being disclosed, despite the fact that it is public.

A recent example of this problem involves the Annual Employment Reports for the Strategic Investment Program (SIP), one of the largest tax subsidies used by companies in Oregon.[7] Every year, companies that participate in SIP are required to submit an Annual Employment Report to the Oregon Business Development Department to show that they are fulfilling their hiring obligations and other deliverables in exchange for property tax abatement.

The agency that administers the program, Business Oregon, did not disclose these Annual Reports on Oregon's Transparency Website. In response to a public records request from OSPIRG for Annual Reports from 2011 and 2012, Business Oregon indicated they would redact the bulk of the information provided on the report on the grounds that the data were "trade secrets" and protected under public records law.[8]

When asked to clarify this issue, the Oregon Department of Justice ordered the State to release the Annual Reports in full. In their Public Records Order, the DOJ determined that the information requested was not a trade secret and that in any case the public interest required its disclosure. The Order states, "there is a strong public interest in its disclosure here… The incentives represent a sizeable public investment in that outcome, and the public has a correspondingly sizeable interest in ascertaining the extent to which its investment is paying off."[9]

The DOJ has also made a similar ruling for the employment information for the Enterprise Zone program.[10] Business Oregon has subsequently released previous undisclosed information about several other tax subsidy programs it oversees.[11]

The DOJ rulings and Business Oregon's release of information have provided much needed clarification that the public interest requires the disclosure of the information called for in the transparency law, so the public can track its return on investment. However, further clarification is needed in order to ensure that this level of disclosure happens on a regular basis, and not just in these instances.

Finding #4: At least three programs have no information available because the state lacks any tracking and accountability systems for these programs.

There are at least three programs that appear to have no information available because they lack a tracking system.[12] One example is the Electronic Commerce Enterprise Zone program, intended to spur the growth of internet-based commerce (e-commerce) in Oregon, and projected to cost taxpayers $300,000 in the current biennium. According to the Tax Expenditure Report, a qualifying company may receive an income tax credit worth 25 percent of the investments made by the company during the tax year in e-commerce operations within a designated geographic area.[13]

According to a document provided to OSPIRG researchers from a representative from the Department of Administrative Services, the Department of Revenue did not provide information on Electronic Commerce Enterprise Zone because the Department of Revenue does not track information about this credit other than through the state tax returns, which is protected from disclosure under state law. The only way for this information to be eligible for disclosure is if the Department of Revenue begins tracking information on this credit on a form outside of the tax return, which the law does not require. Under the status quo, the public will never know which companies claim the credit, the size of the credit to each recipient, or any other information needed to evaluate the program.

Until this and other income tax credits have a reporting requirement outside of their tax return, the public will not have access to any pertinent information on these tax expenditures.

Finding #5: Four programs are not required to submit their first report until the end of 2013, meaning that the overdue process of public scrutiny and accountability will not begin until 2014.

Reporting isn't required until the end of Fiscal Year 2013 for four programs: Food Processing Equipment, Egg Processing Equipment, Film Production Labor Rebate (Greenlight) and Film Production Development Contribution.[14] It must be noted that the Oregon Film and Video Office has already provided reports for the Film Production Development Contribution and Film Production Labor Rebate programs. Their initiative should be commended.

Additionally, there may be a set of programs that have nothing to report. However, there is no way for the public to know if there is no report due to inactivity or due to one of the findings above.

Recommendations

Oregon's economic development expenditure transparency law passed unanimously through the Oregon Legislative Assembly with a clear mandate to Oregon's Executive branch to give the public access to the information needed to adequately evaluate the effectiveness and efficiency of these programs.

It is clear, however, that leadership is needed within the Executive Branch to clarify for state agencies how to fulfill both the letter and spirit of the law. Oregon Governor John Kitzhaber has the power to require additional reporting from his state agencies, and he should use that power to improve the Oregon Transparency Website to give Oregonians the full picture for how their tax dollars are being spent.

Governor Kitzhaber should issue a clarifying directive to all state agencies that administer corporate tax subsidies that includes the following principles:

1. As stewards of taxpayer dollars, state employees should prioritize transparency and accountability as a way to demonstrate that public dollars are used appropriately. Transparency should be the first order of business when administering a subsidy program, not an afterthought.

2. State agencies charged with administering economic development subsidies should provide the public with key information, including: the list of recipients of economic development tax expenditures, the value of subsidies received by each recipient, the economic output required of recipients in exchange for tax incentives, and proof that each recipient is fulfilling its requirement.

3. While it should be a goal to make information as user-friendly as possible over the long run, state agencies should presently disclose all available information in whatever format it exists, such as spreadsheet, PDF document, and scanned image files. This includes:

    - All approved/certified applications for every economic development program that requires certification.

    - All annual reports for every economic development program that requires one.

    - All contracts between the state and a company regarding a subsidy, where appropriate.

4. Economic development programs that currently lack an annual reporting requirement should institute one immediately.

5. The details of all future economic development subsidy programs should be disclosed, not just the ones listed in the current transparency law. This would hardwire transparency and accountability into the State of Oregon's approach to tax subsidies and ensure the public is never kept in the dark again.

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

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 469B.145 (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. [2011 c.199 §1]

Appendix B:
Transparency Law Implementation Schedule

TER	Expenditure	Evaluating Agency	ORS	Certifying Agency	Reporting Agency	When Due	Projected 2013-15 Revenue Impact (in millions)
1.31	Oregon Investment Advantage (OIA)	OBDD	316.778, 317.391	OBDD	OBDD	FY 2011+	$2.90
1.317	Film Production Labor Rebate (Greenlight)	OFVO	316.698, 317.394	OFVO	OFVO	FY 2013+	$0.70
1.412	Film Production Development Contribution (OPIF)	OFVO	315.514	OFVO	OFVO	FY 2013+	$12.10
1.416	Long Term Rural Enterprise Zone (income tax)	OBDD	317.124	Governor's Office	ODR	TBD	Not Available
1.417	Reservation Enterprise Zone	OBDD	285C.309	OBDD	ODR	FY 2012+	Less than $0.1
1.418	Electronic Commerce Enterprise Zone (Income Tax)	OBDD	315.507	OBDD	ODR	FY 2012+	$0.50
1.444	Business Energy Facilities (now expired)	ODOE	315.507	ODE and OBDD	ODOE	FY 2011+	$142.70
1.445	Renewable Energy Projects	ODOE	315.326	ODR and ODE	ODR	FY 2012+	$2.70
1.446	Energy Conservation Projects	ODOE	315.331	ODOE	ODOE	FY 2011+	$14.30
1.447	Transportation Projects	ODOE	315.336	ODOE	ODOE	FY 2011+	$9.30
1.452	Production or Collection of Biomass	ODOE	315.141	ODOE	ODOE	FY 2011+	$24.60
1.442	Alternative Energy Devices (residential)	ODOE	315.116	ODOE	ODOE	FY 2012+	$24.30
1.419	Renewable Resource Equipment Manufacturing Facilities	OBDD	315.341	OBDD	OBDD	FY 2011+	$61
2.01	Enterprise Zone Business (Property Tax)	OBDD	285C.175	OBDD	ODR	FY 2012+	$45
2.012	Rural Renewable Energy Development Zone	OBDD	285C.362	OBDD	OBDD	FY 2012+	$2.20
2.029	Food Processing Equipment	ODA	307.455	ODA	ODA	FY 2013+	$1.60
2.108	Egg Processing Equipment	ODA	307.462	ODA	ODA	FY 2013+	Less than $0.1
2.095	Strategic Investment Program	OBDD	307.123	OBDC, OBDD and ODR	OBDD	FY 2011+	$322.40

Endnotes

1 Oregon Tax Expenditure Report 2013-15.

2 For details on the eighteen tax subsidy programs currently captured by the law, go to: http://www.ospirg.org/resources/orp/brief-economic-development-tax-subsidies

3 Oregon Revised Statute 184.484

4 The Oregon Transparency Website can be found at www.oregon.gov/transparency

5 According to the Oregon Tax Expenditure Report 2013-15. For more details on this program go to: http://www.ospirg.org/resources/orp/brief-economic-development-tax-subsidies

6 Full report available at http://www.oregon.gov/transparency/Pages/TaxExpenditures.aspx

7 According to the Oregon Tax Expenditure Report 2013-15. For more details on this program go to: http://www.ospirg.org/resources/orp/brief-economic-development-tax-subsidies

8 *Oregon's Public Records law can be found in Oregon Revised Statutes 192.501.*

9 To read the DOJ Public Records order, go to: http://www.ospirg.org/resources/orp/petition-public-records-disclosure-order

10 To read the additional DOJ Public Records Order, go to: http://www.ospirg.org/resources/orp/petition-public-records-order-enterprise-zones

11 http://www.oregon4biz.com/Contact-us/Public-Record-Request

12 Long Term Rural Enterprise Zone, Electronic Commerce Enterprise Zone, and Reservation Enterprise Zone

13 For more details on this program, go to: http://www.ospirg.org/resources/orp/brief-economic-development-tax-subsidies

14 *"…Applies to… 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…"*