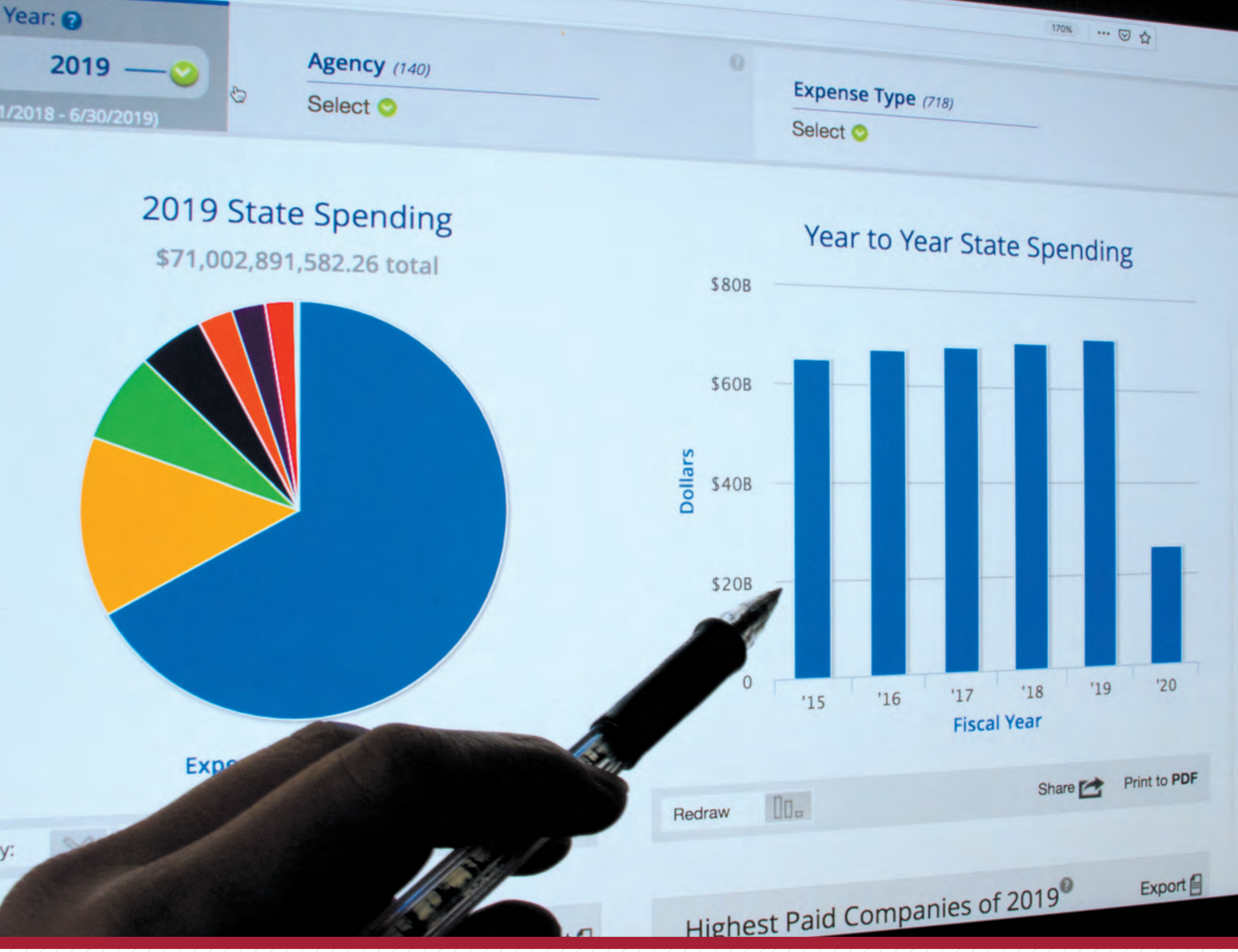

FOLLOWING THE MONEY 2019

How the 50 States Rank on Online Economic Development Subsidy Transparency

FRONTIER GROUP

NMPIRG Education Fund

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U.S. PIRG EDUCATION FUND

DECEMBER 2019

ACKNOWLEDGMENTS

The authors thank the public officials from the 42 states who responded to our survey questions and/or evaluation of their economic development subsidy transparency. The authors also wish to thank the following people for their thoughtful review of this report: Phineas Baxandall at the Massachusetts Budget and Policy Center, Kasia Tarczynska at Good Jobs First, and others. Thank you to Frontier Group intern Adam Martin for his significant contributions. Thanks also to Tony Dutzik, Jonathan Sundby and James Horrox of Frontier Group for editorial support.

The authors bear responsibility for any factual errors. The recommendations are those of NMPIRG Education Fund. The views expressed in this report are those of the authors and do not necessarily reflect the views of our funders or those who provided review.

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CONTENTS

EXECUTIVE SUMMARY

CITIZENS' ABILITY TO UNDERSTAND how their tax dollars are spent is fundamental to democracy. Budget and spending transparency holds government officials accountable for making smart decisions, checks corruption, and provides citizens an opportunity to affect how government dollars are spent.

State and local governments spend billions of dollars every year on economic development programs in the form of forgone tax revenue and direct cash grant payments to corporations in an effort to stoke investment and job creation in a particular city, state or industry.

TABLE ES-1: TOP 10 AND BOTTOM 10 STATES IN PROVIDING ONLINE ACCESS TO ECONOMIC DEVELOPMENT SUBSIDY DATA

Top 10 States

State	Grade	Score	Rank
Ohio	A-	90	1
Wisconsin	B	85	2
Connecticut	B	83	3
Mississippi	B-	80	4
Oregon	C+	78	5
Arizona	C+	77	6
Florida	C+	76	7 (tie)
Oklahoma	C+	76	7 (tie)
North Carolina	C+	75	9
Louisiana	C	73	10

Bottom 10 States

State	Grade	Score	Rank
New Hampshire	F	22	50
Hawaii	F	27	49
South Carolina	F	31	48
New Mexico	F	33	45 (tie)
California	F	33	45 (tie)
Alaska	F	33	45 (tie)
Maryland	F	34	44
Washington	F	35	42 (tie)
Idaho	F	35	42 (tie)
Alabama	F	41	41

A review of economic development subsidy reporting in all 50 states finds that a majority of states fail to meet minimum standards of online transparency, leaving residents, watchdogs and public officials in the dark about key public expenditures. States should shine light on economic development subsidies by requiring the online publication of key transparency reports and inclusion of economic development spending in the state's online checkbook portal to meet the expectations of citizens seeking information in the 21st century.

Economic development subsidies – be they tax exemptions, credits, or direct cash grant payments – are a form of public spending, but are rarely held to the same transparency standards as other government expenditures.

Economic development subsidy reporting is so poor nationwide that no comprehensive account of the number or size of active incentive programs exists. However, a 2011 study by Kenneth Thomas estimated that local and state economic development programs spend more than $65 billion annually (over $70 billion in 2019 dollars.)[1]

This analysis – U.S. PIRG Education Fund's tenth evaluation of state online financial transparency – finds that states are failing to provide comprehensive, accessible and complete information online on economic development subsidies. Over a third of states (17) fail to meet even basic transparency standards when it comes to state-administered economic development subsidies. (See Figure ES-1 and Table ES-2).

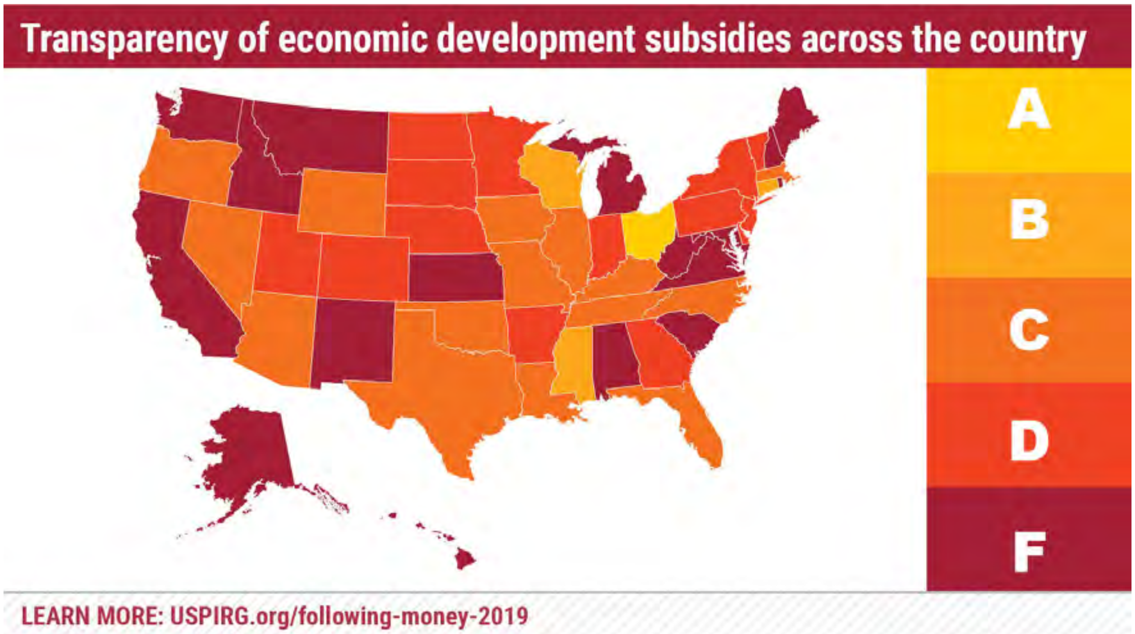
- Leading States ("A" range): Ohio is the only state that currently provides citizens with an acceptable and consistent level of information about economic development subsidies. It has made an effort to provide economic development spending information across a number of formats including the state's online checkbook portal and an annual report of grant programs. The grants report is required by law and includes actual job creation and benefit numbers for each active program, allowing citizens and decision-makers to tell how economic development projects performed relative to their stated goals.

- Advancing States ("B" range): Three states – Wisconsin, Connecticut and Mississippi – are "advancing" states in economic development subsidy transparency. All three states include itemized grant payments to companies in their online spending portals, a transparency measure both Mississippi and Connecticut require by state statute. Wisconsin and Connecticut are two of only three states nationally to publish an annual report detailing statewide economic development grant spending.

- Middling States ("C" range): Fifteen states are "Middling" in economic development transparency. All of these states fulfill the most important modern transparency requirement by including payments made by the primary economic development agency in the state's transparency checkbook. However, only seven provide both the projected and actual benefits of subsidy payments and only nine publish an annual tax expenditure report.

- Lagging States ("D" range): Economic development subsidy reporting in the 14 Lagging States fails to provide critical information to citizens in a readily accessible format. These states typically provide information in either an annual report or online portal, but not both. Minnesota, for instance, is among only five states nationwide to publish

FIGURE ES-1. HOW THE 50 STATES RATE IN PROVIDING ONLINE ACCESS TO ECONOMIC DEVELOPMENT SPENDING DATA



a statewide grants report, but fails to post grant payments in the state's online checkbook.

- Failing States ("F" range): Over a third of states – 17 – fail to meet our basic standards of online spending transparency for economic development subsidies. Only 10 of these states publish some kind of annual grants report, while only two include grant payments made by the primary economic development agency in the state's online checkbook.

The lack of transparency of economic development subsidies has real implications for citizens and decision-makers alike.

- Transparency can help citizens and decision-makers identify when programs are failing to meet their stated goals. For example, Virginia's most recent statewide annual report found that only 26 percent of projects receiving subsidies from the state of Virginia met their job creation goals from 2010 to 2017.[2]

- A 2018 Louisiana compliance audit found that the lack of transparency of economic development subsidies meant "the legislative committees charged with making decisions to revise or eliminate costly incentive programs continue to lack critical information necessary to make key decisions."[3]

- A report by the Maine State Legislature's Office of Program Evaluation and Government Accountability concludes that the opacity of many subsidy programs impedes state policymakers from having "accurate and reliable information about these programs to make informed decisions" and that "Maine's citizens and businesses also deserve as much transparency and accountability as possible around these programs."[4]

Economic development subsidies are a particularly shadowy category of public expenditures, making transparency about their spending even more important.

- Most states have multiple agencies that administer economic development programs. For example, Wisconsin's annual statewide report includes 57 incentives overseen by nine agencies.[5] Most states lack an agency that serves as a central repository for all economic development spending data in the state, making it harder for citizens and decision-makers to track down truly comprehensive spending information, like the total cost of a project receiving multiple subsidies.

- Many economic development agencies are quasi-public agencies or special districts that often operate without adhering to modern standards of government spending transparency. Others are entirely private, non-profit entities that are not required to follow even basic transparency measures, such as holding public meetings or releasing documents under the state's public records law, even if the agency receives millions in state funding.[6]

- The vast majority of agencies, even those that are a part of state government, shield information on economic development deals on the assumption that transparency is bad for a state's competitiveness.

All states have opportunities to improve their transparency.

State governments should provide the public with as complete, accessible and understandable information on economic development spending as other typical state expenditures. Priority areas for improvement include:

- The online checkbook portals of 20 states fail to provide checkbook-level information on recipients of economic development subsidies administered by the state's primary economic development agency. Including this information in states' existing online spending portals – many of which have improved dramatically in recent years – would provide greater transparency and accountability.

- Only six states – Florida, Maine, Minnesota, Connecticut, Virginia and Wisconsin – publish a comprehensive, statewide report detailing economic development spending of all active programs. Only Virginia, Connecticut and Wisconsin, however, publish those reports on an annual basis. Maine's and Minnesota's reports are published every other year, and Florida's accounts for all active programs on a three-year cycle. Publishing a report that details all economic development spending across every agency disbursing funds would provide a crucial tool for decision-makers and citizens to understand the full scope of economic development spending occurring in the state.

- Only seven states have a law that requires the annual, online publication of a report detailing grant payments for all active economic development programs. An additional 30 states have a law requiring the publication of a similar report by the state's primary economic development agency. Requiring the publication of an annual report helps to shore up the continuity of the information provided regardless of changes within an agency or political leadership.

- Twenty-three states publish a tax expenditure report less frequently than every year. Annual reporting of tax expenditures ensures citizens and decision-makers have access to current information.

- Only 33 states publish the actual program or recipient-specific benefits of economic development subsidies, while just 25 provide the projected benefits.

CONFIRMATION OF FINDINGS WITH STATE OFFICIALS

Our researchers sent initial assessments and a list of questions to transparency website officials in all 50 states in order to ensure that the information presented in this report is accurate and up to date. States were encouraged to involve officials in other agencies as necessary. In some cases, states provided contact information for an official in the state's economic development agency, and initial assessments were then sent to these individuals instead.

For all of the grades, state transparency officials were given the opportunity to verify information, clarify their online features, and discuss the benefits of transparency best practices in their states. Officials from 42 states provided feedback. For a list of the questions posed to state officials, please see Appendix C.

TABLE ES-2: HOW THE 50 STATES SCORE IN PROVIDING ONLINE ACCESS TO ECONOMIC DEVELOPMENT SUBSIDY DATA

State	Grade	Score
Alabama	F	41
Alaska	F	33
Arizona	C+	77
Arkansas	D+	64
California	F	33
Colorado	D+	63
Connecticut	B	83
Delaware	D+	63
Florida	C+	76
Georgia	D	58
Hawaii	F	27
Idaho	F	35
Illinois	C-	65
Indiana	D+	63
Iowa	C	72
Kansas	F	42
Kentucky	C-	65
Louisiana	C	73
Maine	F	48
Maryland	F	34
Massachusetts	C	71
Michigan	F	46
Minnesota	D+	61
Mississippi	B-	80
Missouri	C-	68
Montana	F	43
Nebraska	D+	63
Nevada	C-	68
New Hampshire	F	22
New Jersey	D	57
New Mexico	F	33
New York	D-	53
North Carolina	C+	75
North Dakota	D	55
Ohio	A-	90
Oklahoma	C+	76
Oregon	C+	78
Pennsylvania	D-	53
Rhode Island	F	46
South Carolina	F	31
South Dakota	D	58
Tennessee	C	72
Texas	C-	66
Utah	D+	60
Vermont	D	59
Virginia	F	48
Washington	F	35
West Virginia	F	49
Wisconsin	B	85
Wyoming	C-	65

Introduction

IN 1791, THE STATE OF NEW JERSEY passed the nation's first business incentive in the name of economic development. Designed specifically for a corporation owned by Alexander Hamilton, the bill made the corporation's "lands, tenements, hereditaments, goods … free and exempt from all taxes, charges, and impositions whatsoever under the authority of this state." Like many state and local governments to follow, New Jersey justified the generous exemptions package because "the granting of such aid [would] be conducive to the Public Interest."[7]

Neighboring states didn't see it that way. On the other side of the Delaware River, a Pennsylvania state representative anticipated that the newly granted "powers, rights and privileges, given to this company would be, in their operation, very injurious to this state as well as other states."[8] Concerned citizens and decision-makers in Pennsylvania and elsewhere would continue to rally against the nation's first corporate subsidy for years.

The corporation's owners didn't help matters by adopting a "consistent policy of publicity" about the subsidies. In an early echo of the public attention and frenzy around the location of Amazon HQ2, the company disseminated press materials and placed newspaper advertisements in New Jersey and nearby New York and Philadelphia touting the project's progress and inventive new investment strategy. The publicity efforts were largely done "with a view to arousing public interest and support."[9]

The angry reaction of citizens outside of New Jersey showed the downsides of that strategy. Ever since, economic development deals have been largely negotiated, awarded, and carried out in the dark. A lack of transparency has fueled a "race to the bottom" in which states compete with others for corporate investment in secret and out of the public view – a situation that companies can often exploit for their own ends.

Recently, however, as cities and states have recognized the downsides and costs of the perpetual competition for new economic investment, governments have begun to take a different approach – embracing greater transparency.

No place in the United States has exemplified competition for economic development as much as Kansas City – a metro area split by city limits and state lines, half on the Kansas side of the border and half in Missouri. In the last decade, companies including AMC, Applebee's and J.P. Morgan have moved corporate offices just a few miles across the border to claim the subsidies of one state while still cashing in on a non-expired tax break from the other. The long-standing "border war" has moved thousands of jobs from one side of Kansas City to the other, with the end result of just 1,000 jobs gained for Kansas at the cost of $335 million in combined taxes that the two states have forgone.[10]

In August 2019, after years as a national poster child of failed economic development, the states made a different choice. Mike Parson, the Republican governor of Missouri, and Laura Kelly, the Democratic governor of Kansas, signed a "cease fire" to the Kansas City border war, pledging to end the use of incentives and instead move forward with a "renewed emphasis on joint projects that promote the collective strength of the Kansas City metropolitan area … without foolish giveaways that bear no fruit."[11] As one commentator noted, the cease fire was "common-sense" in its move towards making "the use of incentives rare, targeted, and transparent – statewide."[12]

Economic development subsidies have been around from the earliest days of our nation. Though they have often been presented as a tool wielded on behalf of the public interest, few of these programs operate with enough transparency for any member of the public to be able to fully judge their worth. Only when provided with meaningful information about these subsidies and their benefits can we begin to have a real discussion about the public interest and the money we spend in its name.

Economic development subsidies: What they are and why they matter

ECONOMIC DEVELOPMENT SUBSIDIES are awards given to private entities by governments with the intent of creating new jobs or spurring private investment in a particular place or industry. By making it cheaper for a business to build, expand or relocate, local and state governments aim to attract and maintain corporate investment and jobs within a city or state. Some of these incentive programs have captured significant public attention, such as those subsidizing the construction of new sports stadiums, or tax cuts for filming a movie on location. These subsidies can often be mixed and matched into "megadeal packages" to attract large companies, such as the incentive deals from cities and states publicized during the Amazon HQ2 search in 2017.

Economic development subsidies are a form of public spending, yet decisions about how to spend that money often occur far from public view. Economic development spending is often spread across many agencies, some of them exempt from the public records laws or other transparency rules applied to regular government expenditures, and is often deliberately shielded from public view in an effort to conceal negotiating strategies. These factors can keep the public from understanding how their tax dollars are spent and the benefits that come from that investment.

Economic development subsidies are a large investment of taxpayer money

Economic development subsidies come in a dizzying array of forms. Some subsidies come in the form of tax exemptions, such as property tax abatements or a waived sales tax, while others are tax credits, such as the subtraction of the cost of new equipment from the company's total owed tax bill. Other subsidies include interest-free loans financed through government bonds or direct cash payments made to companies by state and local agencies through grant programs. Some subsidies even come in the form of free land or the commitment of government funds to improve infrastructure that is specifically beneficial to the targeted company. Companies may receive an economic development package comprising a number of types of subsidies awarded in combination by various public agencies at multiple levels of government. (See Figure 1.)

Economic development subsidy programs are commonplace in the U.S.; 95 percent of U.S. states and local governments offer at least one economic development subsidy.[13] This results in appreciable amounts of spending. Though no fully comprehensive list of economic development subsidies exists, a 2011 study by Kenneth Thomas estimated local and local programs spend more than $65 billion annually (over $70 billion in 2019 dollars.)[14]

Subsidy amounts can be large enough to have an impact on state budgets. Missouri's 2018 budget report explains in its opening sentences that the "budget is suffering from reduced revenue" due in part to "being drained by special interest tax credits."[15] In seven years, the state of Virginia has awarded over $1.8 billion in subsidies.[16] In 2018 alone, Wisconsin's economic development spending topped $3.1 billion.[17] These spending estimates are only available because of efforts on the part of both states to implement annual reporting requirements. For the vast majority of states, getting even a ballpark figure is an exercise in determination and imagination, if it can be done at all.

Economic development subsidies are a growing expense for governments

While economic development subsidies date back to the beginning of the republic, states began using subsidies such as tax incentives and subsidized industrial sites to attract companies from other places in earnest in the early 20th century, with southern states leading the way. By mid-century, these kinds of subsidies aimed to recruit corporate investment became a consistent phenomenon all across the country.[19]

In the 1970s, however, the shape and momentum of economic development began to change, driven in part by the rise of a

FIGURE 1. THE 2019 ECONOMIC DEVELOPMENT INCENTIVE PACKAGE GRANTED TO SK INNOVATION BY THE STATE OF GEORGIA AND JACKSON COUNTY[18]

Incentive Type	Incentive Amount
Property tax abatements	$122.7 million
Mega Project Tax Credits	$53 million
Free land	$18.76 million
Grants	$18.75 million
Georgia Quick Start training grants	$7.4 million
Water and sewer fee waivers	$171,000
R&D tax credit*	unknown
Sales tax exemption*	unknown
Machinery, software and energy usage tax credits*	unknown

**Likely but unconfirmed benefits received by SK Innovation as reported by The Atlanta Journal-Constitution* new consulting industry to help companies get the biggest possible subsidy deals from cities and states, pitting them against one another if necessary. By the 1980s, amid a broader political climate favoring corporate tax breaks, economic development subsidies came to resemble today's system, defined by highly competitive megadeals awarding millions in cash grants and tax abatements to multinational corporations.[20] A 2015 analysis by Good Jobs First of more than 4,000 incentive awards made across 14 states found that 90 percent of the funds went to large, corporate businesses.[21]

The number and size of economic development subsidies has generally continued to grow. The Upjohn Institute estimates that economic development tax subsidies have more than tripled since 1990 when accounting for inflation.[22] Thanks to the transparency measures put into place in Virginia, researchers can say with certainty that half of the state's current incentive programs were adopted in 2005 or later.[23]

The lack of transparency of economic development subsidies has real implications for citizens and decision-makers alike. Without accurate and readily available information, economic development spending can become an arena rife with corruption and spending abuses – an area in which the public has little say in the expenditure of their tax dollars, and in which real evaluation of effectiveness becomes impossible.

State governments are grappling with the consequences of the lack of data. A 2018 Louisiana compliance audit found the opacity of economic development subsidies meant "the legislative committees charged with making decisions to revise or eliminate costly incentive programs continue to lack critical information necessary to make key decisions."[24] A report by the Maine State Legislature's Office of Program Evaluation and Government Accountability concludes that the murkiness of many subsidy programs impedes state policymakers from having "accurate and reliable information about these programs to make informed decisions," and that "Maine's citizens and businesses also deserve as much transparency and accountability as possible around these programs."[25]

In addition, the growing question of the effectiveness of these programs to deliver promised outcomes necessitates more comprehensive and consistent reporting. For example, only 26 percent of projects receiving subsidies from the state of Virginia met their job creation goals from 2010 to 2017.[26] The state's transparency efforts allow for this evaluation, and give the state the opportunity to have a clear-eyed discussion as to what comes next.

Economic development subsidies awarded to corporations are a form of public spending, regardless of whether they are direct expenditures of taxpayer money through grants or forgone tax revenue. However, economic development subsidies have a number of unique characteristics that separate them from other state expenditures. From the way they are administered, to their general nature as competitive awards, improving transparency of economic development subsidies presents its own unusual challenges.[27]

Economic development subsidies are administered by an array of agencies

While most forms of government spending are administered by single agencies with a specific and clearly defined focus – such as the Department of Education on school administration or the Department of Transportation on highway maintenance – economic development is carried out by an array of state agencies. In Virginia, for example, eight agencies administer 18 grant programs.[28] Wisconsin's annual statewide report accounts for 57 incentives overseen by nine agencies.[29] (See Figure 2.)

The large number of agencies administering a wide variety of types of subsidies complicates both the task of learning the details of any particular subsidy – as it may be awarded by a number of agencies through a variety of means – and of obtaining a big-pic-

FIGURE 2. MULTIPLE AGENCIES ADMINISTER A NUMBER OF SUBSIDY PROGRAMS. EXAMPLE: WISCONSIN AGENCIES MAKING ECONOMIC DEVELOPMENT AWARDS AND SAMPLE PROGRAMS[32]

Agency	Subsidy programs
Wisconsin Economic Development Corporation	• Business Development Tax Credit • Electronic and Information Technology Manufacturing Zone (industry-specific tax credits) • Workforce Training Grant
Department of Tourism	• Joint Effort Marketing Grant • Read, Set, Go! Grant Program (sporting event-specific grant program)
Department of Agriculture, Trade and Consumer Protection	• Grow Wisconsin Dairy Grants • Value Added Agriculture Revolving Loan Program • Beginning Minority and Underserved Farmer Assistance (business counseling and management training services)
Department of Transportation	• Transportation Facilities Economic Assistance and Development Program (grants for infrastructure improvements) • Disadvantaged Business Enterprise Mobilization Loan Guaranty Program
Department of Administration	• Community Development Block Grant • American Indian Economic Development Technical Assistance Grant
Department of Workforce Development	• Wisconsin Fast Forward (reimbursement program for employee training)
University of Wisconsin System	• Center for Dairy Profitability (business counseling and management training services)
Wisconsin Housing and Economic Development Authority	• Wisconsin Development Reserve Fund – Small Business Guarantee (loan guarantees for lenders financing small business projects) • Conduit Bond Issue Program (issuing industrial revenue bonds to subsidize construction)
Technical College System	• Workforce Advancement Training Grants
Department of Natural Resources	• Wisconsin Clean Diesel Grant • Well Abandonment Grant (grant to seal abandoned private wells)

ture understanding of true costs across of all awards granted to a company statewide.

In a survey response to our researchers, the state of Alabama pointed to the sheer number of administering agencies and types of subsidies that a single company can receive as a serious barrier to providing even basic information, like the total cost of a project statewide.[30] The number of entities involved in awarding, tracking and overseeing economic development subsidies can make it difficult for agencies administering awards to coordinate and ensure that state resources are being used effectively. Even when states have attempted to establish one agency as the coordinator, the resulting agencies have tended to lack the authority needed to fulfill that function. For example, a legislative audit found that Maine's Department of Economic and Community Development, despite having been created with the explicit intent to coordinate the implementation of economic development programs across the state, may not have the legal authority to do so.[31]

Not only does the splintering of economic development responsibilities across agencies make it difficult to coordinate the allocation of resources effectively, it also means most states lack a department or agency that can serve as a central repository of economic development spending and outcome data. Alabama identified this lack of "a central location for [subsidy] information to be reported at the state level" as a "significant problem."[33]

Additionally, many subsidies are administered at the local level, meaning more agencies and types of subsidies being awarded without standardized reporting requirements. According to officials in Indiana, this presents its own challenge for transparency measures. Even as the state legislature has conducted intermittent reviews of certain local tax abatements, still "there is no single depository at the state level of the use of local tax expenditures as economic development incentives."[34]

Subsidy programs are often administered by special districts with limited transparency

Many economic development funds are administered by quasi-public agencies, or "special districts." These agencies exist outside of traditional forms of general purpose local or state government while fulfilling a public function, such as local fire protection or flood control. Despite being a type of government, special districts often operate without adhering to modern standards of budget or spending transparency. Over half of special districts evaluated for basic online financial transparency in our 2017 *Following the Money* report received failing scores.[35]

Many states rely on these quasi-public agencies to help broker and administer economic development funds, allowing them to operate with limited transparency. New York state's Empire State Development, for example, failed to meet more than half of its legally-required reporting deadlines from 2012 to 2016, and according to the Senate Finance Committee Chair in a 2018 interview, "has frequently been unwilling to share information with the legislature and the public on [economic development] projects."[36]

A number of primary state economic development agencies evaluated in this report fall into the category of quasi-public entities, such as the Arizona Commerce Authority, Indiana Economic Development Corporation, Enterprise Florida Inc., and the Virginia Economic Development Partnership. (See Appendix D for full list of primary agencies by state.)

Some entities steering a state's economic development subsidy plans are entirely private, such as the Delaware Prosperity Partnership (DPP), a non-profit that, according to its own "About Us" page, "leads Delaware's economic development efforts."[37] The deals negotiated by the Delaware Prosperity Partnership are significant; at the end of 2018, the entity helped to finalize a contract with the chemical company Solenis committing $3.9 million in incentives.[38]

Despite DPP receiving $2 million in state funds, it is not a state agency, and is not required to follow even basic transparency measures, such as holding public meetings or releasing documents under the state's Freedom of Information Act.[39]

The justification for such heavy involvement on the part of quasi-public or entirely private entities in the state administration of economic development subsidies is often, in fact, this exact ability to skirt transparency measures. As reported by the *Delaware News Journal*:

> Such transfers of taxpayer dollars to private companies are necessary because one never knows for sure what enticing package other states might be pitching to steal businesses away, said Damian DeStefano, director of the Delaware Division of Small Business, the other half of the state's new economic development regime.
>
> "If it's a good company, a growing company, then it's very likely that they're getting some very competitive offers from other states," he said. [40]

Economic development agencies often deliberately shield information from public view

The Delaware Prosperity Partnership is far from the only agency to operate without adhering to modern transparency standards, impeding public participation in key decisions related to public spending. The vast majority of agencies, even those that are a part of state government, shield information on economic development deals on the basis of transparency being bad for competition.

The competition argument became a key feature of the public debate around the subsidies offered by states and cities during Amazon's search for the future home of its second headquarters. When journalists attempted to obtain public records about the proposed deals, some states such as Maryland responded with fully-redacted documents, citing competition concerns. Others bids were discovered to have been submitted through private entities to avoid being subject to public records laws.[41] Emails acquired from the Wisconsin Economic Development Corporation found that the agency had asked regional private economic development organizations to submit proposals to the company directly as opposed to funneling them through the primary economic development agency to avoid the documents becoming public records.[42]

Even under less extraordinary circumstances than the Amazon HQ2 search, competition concerns often drive much of the lack of transparency. Documents pertaining to economic development subsidy deals are often shielded from public records laws due to concerns about competitiveness. Utah's Government Records Access and Management Act, for example, prevents the public from accessing "records that would reveal negotiations regarding assistance or incentives offered by or requested from a governmental entity for the purpose of encouraging a person to expand or locate a business in Utah … if disclosure would … place the governmental entity at a competitive disadvantage." The Arizona Commerce Authority is excused from having to reveal any information that "if made public … could potentially harm the applicant's … or this state's competition position relating to potential business development opportunities."

Other states take competition concerns further, allowing companies to have a say in when records become available to the public. Arkansas' Freedom of Information Act exempts records held by the primary economic development agency regarding economic development deals "unless approval for release of such records is granted by the business entity." The Louisiana Public Records Act similarly exempts economic development documents if the party involved "requests such confidentiality in writing detailing the reasons … and asserting that the negotiation is conditioned in whole or in part on the maintenance of such confidentiality." Any economic development agency in Florida can keep documents regarding deals sealed past the guaranteed 180 days "up to an additional 12 months" if the agency has received "written request from the private corporation." (A summary of open records law provisions pertaining to economic development can be found in Appendix G.)

A growing body of evidence shows that shielding deals does little to protect a state's competitive advantages, calling the usefulness of keeping deals in the dark into question. Lack of transparency allows companies to leverage incentive offers from one locality against another, creating a "race to the bottom" in which the asymmetry of information keeps cities and states in the dark and unable to negotiate.[43]

In 1995, the North Carolina Supreme Court heard a case over the constitutionality of $13.2 million in incentives awarded to lure businesses and whether documents related to the incentives were subject to the state's public records and open meetings laws. In a dissenting opinion, Justice Robert F. Orr wrote that the "primary argument for such assistance to private industry is that 'all the states are doing it' and, thus, that North Carolina must do it too in order to be competitive" a practice which he goes on to call "distasteful."[44] Whether these deals even helped to secure companies' investment was brought into question earlier in the case, when a retired construction executive said in a deposition:

> "I hate to give the example, but we decided very early in the game we were going to locate somewhere in the Winston-Salem/Greensboro area … but spent a lot of time in Siler City and Asheboro and other communities hearing their story, primarily to use as a leverage to get all we could out of Winston-Salem."[45]

Transparency during negotiations may allow cities and states to make better decisions on what incentives to offer businesses. Equipping decision-makers with information is particularly pertinent given the growing body of evidence that incentives may not affect a city or state's competitive advantage as much as previously believed. A 2018 study of economic development projects in Texas receiving subsidies from the state's Chapter 313 program found that only 15 percent of participating firms "would have invested in another state without this incentive."[46] A nationwide 2018 study found that at least 75 percent of the time, companies receiving state or local incentives would have made a similar location or investment decision without receiving an incentive.[47] A survey of executives of companies that received incentives from North Carolina found that "contrary to the belief among many economic development practitioners that tax credits are a motivation factor for firms to engage in economic development, only 30 percent of executives in incented companies were aware that their company had received a state economic development tax credit" suggesting that incentives may not be top of mind for decisions such as investment location.[48]

As Paul O'Neill, former Secretary of the Treasury and CEO of Alcoa, put it, "I never made an investment decision based on the Tax Code … [I]f you are giving money away I will take it. If you want to give me inducements for something I am going to do anyway, I will take it. But good business people do not do things because of inducements."[49]

State public records acts shield economic development deals from the public eye

Each state has a public records law to ensure that citizens, journalists and other watchdogs have the ability to access documents, data and information regarding public functions. States differ, however, in how they apply these laws to economic development documents and deals.

We reviewed both state public records laws and laws outlining the duties, powers and responsibilities of the state's primary economic development agency for exemptions regarding economic development deals. Our review found that 20 states lack statutes that explicitly mention economic development deals and the extent to which related documents are subject to the state's public records act. These states rely on broad, general provisions that exempt documents containing proprietary, commercial or financial information, or documents containing trade secrets, from public disclosure.

These broad categories can serve as massive loopholes, allowing agencies and companies alike to conceal documents, even in court. In 2005, for example, the Washington State Department of Community, Trade and Economic Development successfully shielded some documents regarding a $3.2 billion subsidy package for Boeing from a public records request using the Public Disclosure Act's exemption of financial and proprietary information.[50] In the same court case, Boeing initially shielded documents on a $24 million incentive for an employment and resource center by alleging that the pages contained trade secrets.[51]

Thirty states make explicit mention of how the public records law applies to economic development records, and 16 do so in the text of the public records law itself. Idaho's Public Records Act, for example, exempts all "records gathered by a local agency or the Idaho Department of Commerce … for the specific purpose of assisting a person to locate, maintain, invest in, or expand business operations in the state of Idaho," while Kansas and Kentucky, in their respective public records laws, both exempt "public records pertaining to prospective location of a business or industry where no previous public disclosure has been made of the business' or industry's interest in locating in, relocating within or expanding" in each state. Other states with explicit mention of economic development records in their public records laws include Texas, North Carolina and Louisiana.

However, not all relevant exemptions can be found in a state's public records act. At least 13 states house economic development exemptions in a different statute outside the public records act. The law outlining the duties of Alabama's Department of Commerce, for example, states that "all information concerning a proposed project seeking an economic development incentive … shall be confidential." Other states such as Nevada, Massachusetts and West Virginia similarly outline exemptions in agency laws, perhaps making it less intuitive for citizens and watchdogs to locate exemption information.

Some states outline time limits to economic development exemptions in their statutes, making it easier for requesters of records to understand from the outset what information they are likely to receive depending on when they file their request. Some of these are very clear, such as Florida's economic development law, which establishes a default 180-day window after the signing of an economic development agreement before the documents can be made available to the public (extendable for up to 12 months by written request from the recipient company). Tennessee's law outlining the duties of the Department of Economic and Community Development allows agency officials to close records for up to five years if they are of a "sensitive nature". In 2019, Tennessee's Attorney General used this provision to seal the bid by the state of Tennessee and the city of Nashville for the second Amazon headquarters for the maximum five years, meaning the details of the bid won't be fully available to public until 2023.[52]

Other states provide more open-ended timelines for public disclosure. Georgia's Open Records Act, for example, states that documents regarding economic development deals are only to be disclosed "upon proper request after a binding commitment has been secured or the project has been terminated." Many states fail to clearly outline when documents become open for public inspection, such as North Dakota's Open Records Law, which exempts economic development records "when no previous public disclosure has been made by the business or industry." Similar laws that limit the disclosure of documents but fail to expressly state when documents do become open for public inspection create ambiguity that can hurt transparency.

Ideally, citizens and watchdogs alike would be able to readily access documents regarding economic development deals without navigating complex exemptions meaning the request will likely end up in court. Our review found that no state provides timely and complete public access to documents regarding economic development deals, leaving citizens in the dark when it comes to subsidy spending.

For a list of evaluated public records and economic development agency laws, see Appendix G.

Financial transparency tools empower citizens and improve government

GOVERNMENT FINANCIAL TRANSPARENCY gives citizens and government officials the ability to monitor many aspects of state spending in order to save taxpayer money, prevent corruption, reduce potential abuse of public dollars, increase accountability, and encourage the achievement of a variety of public policy goals.

Over the last decade, states have made dramatic strides towards improving the transparency of state expenditures by embracing the standards of "Transparency 2.0" – the modern benchmark for providing complete, accurate and understandable information to the public online. (See page 19.) While past *Following the Money* reports have documented state progress in applying Transparency 2.0 to general state expenditures, and while information about economic development subsidy spending has started to become more available in recent years, a significant number of states still leave citizens in the dark when it comes to economic development spending.

Transparency makes government more effective and accountable

States have reaped significant benefits from posting government expenditures online. As documented in past *Following the Money* reports, the benefits of state checkbook portals range from giving state officials a tool for identifying and eliminating inefficient expenditures to providing information to research and watchdog groups working with states on budget recommendations.

Increasing the online transparency of economic development incentive spending could have similar impacts as states have seen with other types of expenditures.

Reducing costly information requests

States have reported in previous *Following the Money* reports that online transparency portals have helped save time and money on information requests. Mississippi, for example, reported that every request fulfilled by its transparency website rather than by a state employee saves the state between $750 and $1,000 in staff time.[53] According to South Carolina, open records requests initially dropped by two-thirds after the creation of its transparency website, reducing staff time and saving an estimated tens of thousands of dollars.[54]

Economic development agencies can spend staff time and money fulfilling open records requests. California reports that GO-Biz, the state's primary economic development agency, spends approximately 50 to 100 hours fulfilling Public Records Act requests each year.[55] Kansas estimates that in 2018 the Department of Commerce spent "roughly $5,000 in employee hours" on open records requests, while Tennessee's Department of Economic and Community Development estimates an annual cost of approximately $10,000.[56] While these numbers are low in the context of an overall state budget, they are an important side benefit of increasing online transparency.

Implementing a similar level of online transparency for economic development incentives would have a similar effect for economic development agencies. The Indiana Economic Development Corporation, which maintains its own online transparency portal of subsidies paid to companies, reports that "the agency's transparency portal has provided an online resource for many requestors," even sometimes allowing employees to point records requestors to specific parts of the portal without additional employee time. [57]

Restoring public trust and accountability

The lack of economic development subsidy transparency is not going unnoticed among citizens and decision-makers. A 2016 poll of Tennessee residents found that 72 percent agreed that "state government is not transparent with the incentives it provides to corporations."[58]

The opacity of economic development deals increases opportunities for corruption. In 2018, for example, the former senior advisor to New York Governor Andrew Cuomo was convicted on corruption counts after rigging economic development project contracts worth hundreds of millions of dollars in subsidies and incentives.[59] Without increased transparency, citizens and decision-makers alike are left without the tools to swiftly identify and act on instances of corruption, and left without a way to feel certain it won't happen again.

Local governments have used online financial transparency as a tool to rebuild after corruption scandals. In 2018, six local governments in Ohio made the decision to join the state's online checkbook following corruption scandals related to an official's misuse of public funds. By posting their financials online, these governments sought to restore public trust and signify the beginning of a new chapter to their citizens.[60]

Transparency 2.0 provides detailed information on corporate tax incentives and grants online

Historically, obtaining information about how the government spends its money could be confusing, onerous and time-intensive. Even when the information was disclosed in official public records, finding out the answers to basic questions about government spending could require mul-

FIGURE 3. TRANSPARENCY 2.0 IS COMPREHENSIVE, ONE-STOP, ONE-CLICK SPENDING ACCOUNTABILITY AND ACCESSIBILITY

Transparency 1.0	Transparency 2.0
Scattered: Determined residents who visit numerous agency websites or make public record requests may be able to gather information on economic development subsidies.	**One-Stop:** Residents can find information on economic development subsidies hosted on one site with all relevant annual reports and program evaluations on a single page. Checkbook-level grant payments are incorporated into the state's transparency portal.
Accessible for Informed Insiders: Researchers who know what they are looking for and already understand the bureaucratic structure of government programs can dig through reports for information buried beneath layers of subcategories and jurisdictions.	**One-Click Searchable and Downloadable:** Within the state's checkbook portal, residents can search data with a single query or browse common-sense categories in order to locate information on economic development spending. Data is sortable by recipient, amount, granting agency, program name, purpose or keyword. Residents can also download data to conduct detailed off-line analysis. Annual reports are also searchable and downloadable as well.
Incomplete: Residents have access to only limited information about economic development expenditures. Information about the terms of deals, tax expenditures, subsidies and program outcomes are either not disclosed online or not collected at all.	**Comprehensive:** Residents are able to access detailed information about economic development subsidies and tax expenditures for all government entities disbursing development funds.

tiple phone calls to government officials or poring through dense documents.

Over the last decade, governments have begun to make more information easily available online by implementing transparency websites that meet the standards of "Transparency 2.0" – a benchmark for one-stop, one-click, searchable access to comprehensive information on government spending.

In U.S. PIRG Education Fund's first *Following the Money* report in 2010, only 32 states had websites with sufficient checkbook data, while 14 states lacked any transparency website at all. Just three years later, all 50 websites had a transparency website, and all 50 included a spending transparency portal with checkbook-level spending data. By 2013, the leading states had started meeting all the basic benchmarks of Transparency 2.0.

Since then, almost every online state transparency portal in the country has at least begun the process of meeting Transparency 2.0 standards. Many have become increasingly comprehensive by hosting data from local governments and quasi-public entities, and increasing the number of fiscal years with data in the portal for users to view. Many of these websites now include a number of one-click features such as Google-style search bars and drop-down menus that provide users with a birds-eye view of all agencies and expenditure categories included in the checkbook.

State spending on economic development subsidies, however, is far less transparent. Indeed, many states fail to meet even basic "Transparency 1.0" standards for making detailed information on economic development subsidies available to the public at all. (See page 35 for grading criteria.)

As a result, this report evaluates states on a mix of Transparency 1.0 and Transparency 2.0 criteria – giving credit to states that provide access to detailed information on economic development subsidies and additional credit to states that follow current best practices for government spending transparency, which include reporting that is online, comprehensive and one-stop.

Comprehensive

High-quality transparency reporting offers broad and detailed spending information, and helps citizens answer three key questions: How much does the government spend on economic development through tax expenditures, grant payments or other vehicles? Which companies receive these public funds? And what results are achieved by specific expenditures? Topflight transparency efforts empower citizens to answer those questions using information provided online.

To be comprehensive, online economic development reporting must provide users with recipient-specific data, and, for larger deals, present information about all of the subsidy types and amounts given to a recipient company within an incentive package, while also making it easy to see the total subsidy amount provided across all incentives.

Reporting should also be consistent, happening at least annually, and providing standardized information year after year to allow for cross-year comparisons of program performance. These annual reporting efforts – in an annual tax expenditure or grants report or a transparency portal – should include information about not just the amount of money spent, but also the outcomes of that spending. When information is lacking on whether companies deliver on promised benefits, state officials cannot hold them accountable or make fully informed decisions. States that follow transparency best practices allow citizens and public officials to hold subsidy recipients accountable by listing the public benefits each company was expected to provide in exchange for the subsidy, and the benefits each company actually delivered, such as the number of new or retained jobs. When governments recapture funds (through so-called "clawbacks") from companies that fail to deliver on the agreed-upon public benefits, the best transparency reports and websites provide information on the funds recouped.

One-stop

Transparency efforts in leading states offer a single website or portal from which citizens can search all government expenditures, including economic development spending information, just as they would use a single search engine to access anything on the internet. With one-stop transparency, residents and public officials can access comprehensive information on tax expenditures and other subsidies from a single starting point. Expert users may already know what they are looking for and may already be familiar with the kinds of economic development programs that fall within specific bureaucratic silos. Ordinary citizens, however, are more likely to be impeded by the need to identify and navigate a variety of disparate websites in order to find information on economic development incentives.

One-stop transparency is particularly important for public oversight of economic development subsidies. Subsidies come in a dizzying variety of forms – including direct cash transfers, loans, equity investments, contributions of property or infrastructure, reductions or deferrals of taxes or fees, guarantees of loans or leases, and preferential use of government facilities – and are administered by a variety of government agencies. Few people already know the range of these programs, their official names, or which agencies' websites they should search to find information about them. Making all data about government subsidies reachable from a single website empowers citizens to engage in closer scrutiny of spending supported by their tax dollars.

One-click

Transparent information is only as useful as it is accessible. States leading the way on economic development transparency have integrated subsidy information into the state's existing checkbook portal, or minimally have linked to portals maintained by disparate agencies from the state's primary website.

These websites in leading states offer a range of search and sort functions that allow residents to navigate complex economic development expenditure data with a single click of the mouse. States that follow strong transparency standards allow residents to browse information by recipient, administering agency, category or grant program, and to make directed keyword and field searches.

Citizens who want to dig deeper into government spending patterns typically need to download and analyze the data in a spreadsheet or database program. Downloading whole datasets enables citizens to perform a variety of advanced functions – such as aggregating expenditures for a particular company, grant program or time period – to see trends or understand total spending amounts that might otherwise be lost in a sea of data. States should enable citizens to download checkbook-level economic development data in one file, but also allow casual users the ability to view payments for at least the most recent fiscal year without downloading any files.

Economic development subsidies are a form of public spending and should be held to the same transparency standards as other government expenditures. Currently, many states struggle to meet even the basic standards of Transparency 1.0, let alone provide convenient, online access to detailed information about economic development spending. This report evaluates states on their current transparency efforts.

Making the grade: Scoring state policies and practices on economic development subsidies

ALL 50 STATES HAVE MADE EFFORTS to provide citizens with information on economic development subsidies online, from publishing annual reports detailing grant spending and tax expenditures to incorporating economic development payments made to companies in the statewide checkbook portal.

For this, U.S. PIRG's tenth evaluation of statewide transparency efforts and first evaluation focusing exclusively on economic development spending, each state was evaluated and assigned a grade based on the depth and breadth of information provided on government-maintained websites and the presence and strength of state statutes requiring economic development subsidy transparency. (See Appendix A for a full explanation of the grading methodology and the way the scoring system was applied to each state, and Appendix B for the complete scorecard.)

An initial inventory of each state's economic development reporting – as provided on the state's transparency website, the primary economic development agency's website, or other applicable agency sites – and the state's relevant laws were first sent to the administrative offices believed to be responsible for operating each state's transparency website. Officials were also provided with voluntary survey questions. (For a list of questions sent to state officials, see Appendix C.) In some instances, when requested by the state offices, the evaluation and survey were directed to an official in the state's primary economic development agency instead. Follow up e-mails and phone calls were used to maximize the number of responses we received. Officials from 42 states responded with insights and clarifications about their websites. In some cases, our research team adjusted scores based on this clarifying feedback.

There are many complications in spending transparency and some forms of transparency are limited by statute. The grades here represent an evaluation of the state government's overall approach to transparency in total, not the performance of any individual or individual state office. Improving transparency may require cooperation across multiple agencies that administer economic development funds, additional funding from the state legislature to support transparency measures, or changes to laws and regulations outside the control of the agencies in question. Best practices in spending transparency typically require collaboration from several parts of state government. The grades in this report reflect the success of that collaboration.

Leading "A" states

State	Grade	Score
Ohio	A-	90

Only Ohio received a leading score for its economic development subsidy transparency. The state has made an effort to provide economic development spending information across a number of formats. The state's online checkbook portal – which has received leading grades in past *Following the Money* reports – provides grant payments made by the primary economic development agency to companies, as well as useful features such as the ability to sort expenditures by program and fund. In addition, the state publishes an annual evaluation of economic development grant programs administered by Ohio's Department Services Agency (ODSA) from the Attorney General that is required by state statute. ODSA also maintains two portals that publish grant payments and tax credits as required by state law. While hosting two portals may not be one-stop, the agency publishes the links to the portals side-by-side on a single page on its website. The same report publishes actual job creation and benefit numbers for each program.

Advancing "B" states

State	Grade	Score
Wisconsin	B	85
Connecticut	B	83
Mississippi	B-	80

Only three states – Wisconsin, Connecticut and Mississippi – are "Advancing" in economic development subsidy transparency. Wisconsin and Connecticut are two of only three states to publish an annual grants report that accounts for all agencies making payments in the state; both require the creation of these reports by law. All three Advancing States include grant payments made directly to companies in their online spending portals, which two of the states – Mississippi and Connecticut – require by law. All three states also have a law requiring the publication of a tax expenditure report, and all three provide the projected and actual benefits alongside economic development spending information.

Middling "C" states

State	Grade	Score
Oregon	C+	78
Arizona	C+	77
Florida	C+	76
Oklahoma	C+	76
North Carolina	C+	75
Louisiana	C	73
Iowa	C	72
Tennessee	C	72
Massachusetts	C	71
Missouri	C-	68
Nevada	C-	68
Texas	C-	66
Kentucky	C-	65
Illinois	C-	65
Wyoming	C-	65

Fifteen states are "Middling" when it comes to transparent economic development programs. All of these states fulfill the most important Transparency 2.0 requirement: including payments made by the primary economic development agency in the state's transparency checkbook.

However, the tax expenditure reports of just nine Middling States are published annually and only five states have a law requiring the inclusion of the primary economic development agency in the state's online checkbook. When it comes to providing citizens with information on the benefits of economic development subsidies, three fail to provide actual public benefits, while six fail to provide projected benefits.

Florida is the only Middling State to publish a statewide grants report covering all active programs across all administering agencies. However, the report only covers all programs on a three-year cycle as opposed to annually.

Lagging "D" states

State	Grade	Score
Arkansas	D+	64
Colorado	D+	63
Delaware	D+	63
Indiana	D+	63
Nebraska	D+	63
Minnesota	D+	61
Utah	D+	60
Vermont	D	59
Georgia	D	58
South Dakota	D	58
New Jersey	D	57
North Dakota	D-	55
New York	D-	53
Pennsylvania	D-	53

Economic development subsidy reporting in the 14 Lagging States is less comprehensive than reporting in the Leading, Advancing and Middling States. Many of these states provide citizens with information on economic development spending in only a limited number of forms. For example, Minnesota is the only Lagging State to publish a statewide grants report – evaluating all active programs on a two-year cycle – but doesn't include grant payments from the primary economic development agency in the state's online checkbook. Three Lagging States fail to publish any kind of qualifying grants report.

Overall, 10 of the 14 Lagging States include grant payments made by the primary economic development agency in the state's online checkbook, but only one of those states – Minnesota – requires it by statute. While all Lagging States publish a tax expenditure report online, only 10 require it by statute, and only seven states publish the report annually. Nine of the Lagging States publish projected benefits of subsidies, while 10 publish actual benefits; only five of the states publish both projected and actual benefits.

Nine of the Lagging States publish projected benefits of subsidies, while 11 publish actual benefits; only five of the states publish both projected and actual benefits.

Failing "F" states

State	Grade	Score
West Virginia	F	49
Maine	F	48
Virginia	F	48
Michigan	F	46
Rhode Island	F	46
Montana	F	43
Kansas	F	42
Alabama	F	41
Idaho	F	35
Washington	F	35
Maryland	F	34
Alaska	F	33
California	F	33
New Mexico	F	33
South Carolina	F	31
Hawaii	F	27
New Hampshire	F	22

The 17 states receiving a failing grade fail to follow many of the best practices for economic development subsidy disclosure. The information provided to citizens is often limited, difficult to locate, or updated less frequently than the rest of the states. Only 10 of the 17 Failing States publish some kind of annual grants report, while only two (Montana and West Virginia) include grant payments made by the primary economic development agency in the state online checkbook – a transparency measure only Kansas requires by statute, to go into effect in 2020.

Like the Lagging States, the 17 Failing States largely provide basic information in only one format, leaving citizens and decision-makers with an incomplete picture of state subsidies. For instance, while Virginia publishes an annual grants report covering all active programs in the state – one of only two states in the nation to do so – it is also one of 20 states that fail to publish grants expenditures in the state's online checkbook.

The number of Failing States is not simply a reflection of the failures of these states to provide transparency. That no state has perfected the transparency of these business incentives highlights the secretive nature of these expenditures across the board, and the need for states to begin the process of shining a light on the billions of tax dollars forgone and spent in the name of economic development every year. All states, even those Leading and Advancing in providing information on economic development subsidy spending, have room to improve.

MEMBERS OF BOTH PARTIES SUPPORT SUBSIDY TRANSPARENCY

The political leaning of a state provides little indication of its level of transparency with regard to economic development subsidies. Neither Republican-leaning states nor Democratic-leaning states are significantly more transparent than the other. States with a Democratic governor averaged a transparency score of 56 in our study – near the average score of states with Republican governors (59). The average transparency score of states with single-party, Republican legislatures (62) was notably higher than those with single-party, Democratic legislatures (52). Of the ten highest-scoring states, five have a Republican governor and five have a Democratic governor, and all but two have single-party, Republican legislatures.

Notable features help public to "follow the money"

Some states have implemented key transparency measures that allow citizens access to information on economic development subsidies that is comprehensive, usable and easy to understand.

Cutting-edge practices

Some states have adopted cutting-edge transparency practices for economic development reporting, setting an example for others to emulate.

Online portals

While online portals have become standard for regular state spending, and the technology for them is well-developed, they remain uncommon for economic development subsidies. Providing economic development spending data through a state's online checkbook portal is one of the most crucial things a state can do to provide citizens with accessible and user-friendly information. However, few states provide users with detailed information on grant payments, such as the projected and actual benefits, in their state checkbook portals, perhaps due to limitations with current website infrastructure. Others fail to provide users with sufficiently specific expenditure categories that allow users to separate out grants from other kinds of "aid" or "benefits."

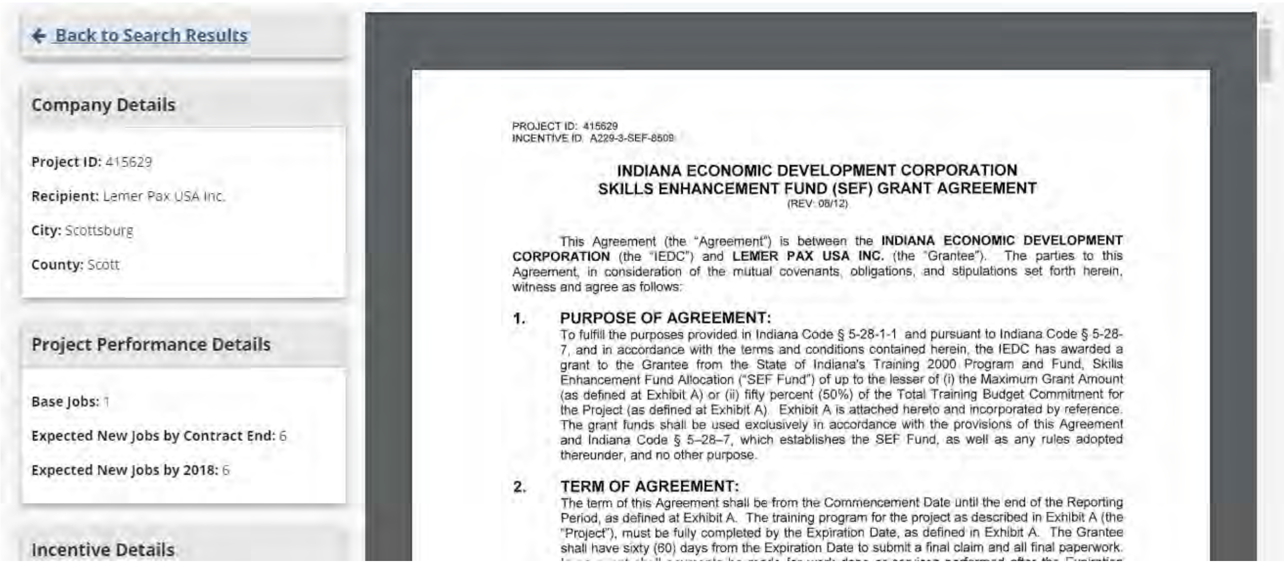
Some states, however, maintain a separate portal for economic development reporting that provides users with more robust information. The Kentucky Cabinet for Economic Development, for example, maintains its own statutorily required financial incentives database that allows users to search by recipient, program or county, and for whether the funding is for the relocation or expansion of a business.

Ohio's Development Services Agency hosts two portals on its website – one for grants and loan reporting and one for tax incentives. The tax incentive portal includes commitments made by each recipient company, including projected new and retained jobs as well as total investment. While the grants and loans portal lacks this detailed level of reporting, both portals allow users to download the entirety of the database for offline analysis. Both portals are required by state statute. Other states, like Missouri and South Dakota, also maintain a tax credits portal.

One particularly noteworthy example of a transparency portal maintained separately from the state's primary website comes from the Indiana Economic Development Corporation (IEDC). This grants portal gives users the ability to search by recipient or grant fund, and also includes a feature to display only projects that failed to meet the terms of their contracts. Most significantly, IEDC's portal allows users the opportunity to click into the project details and view the number of projected and actual jobs, as well as a PDF file of the grant agreement between the agency and recipient company so citizens can view the contract details, including information on any clawback mechanisms. (See Figure 4.) IEDC updated its portal in 2018 to be more user-friendly and accessible from multiple kinds of devices. The state reports that search speeds are 18 times faster since the update.

Ideally, economic development agencies would integrate their portals with report-

FIGURE 4. INDIANA ECONOMIC DEVELOPMENT CORPORATION'S TRANSPARENCY PORTAL ALLOWS USERS TO VIEW GRANT AGREEMENTS WITH RECIPIENT COMPANIES



PROJECT ID: 415629
INCENTIVE ID: A229-3-SEF-8509

INDIANA ECONOMIC DEVELOPMENT CORPORATION
SKILLS ENHANCEMENT FUND (SEF) GRANT AGREEMENT
(REV: 08/12)

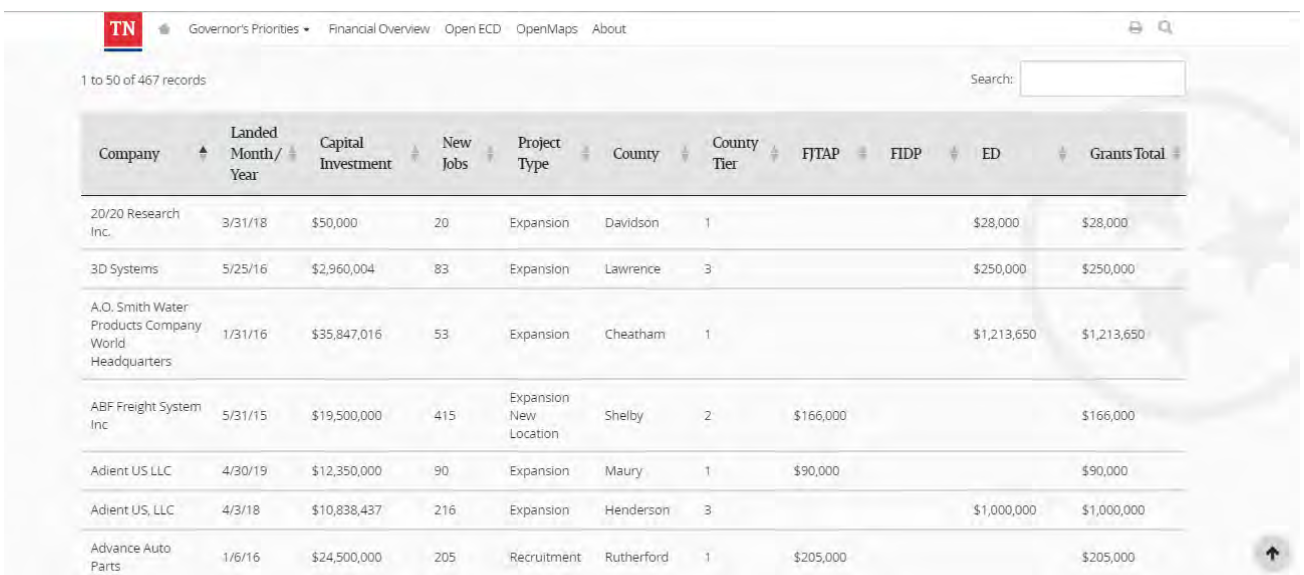
This Agreement (the "Agreement") is between the **INDIANA ECONOMIC DEVELOPMENT CORPORATION** (the "IEDC") and **LEMER PAX USA INC.** (the "Grantee"). The parties to this Agreement, in consideration of the mutual covenants, obligations, and stipulations set forth herein, witness and agree as follows:

1. PURPOSE OF AGREEMENT:
To fulfill the purposes provided in Indiana Code § 5-28-1-1 and pursuant to Indiana Code § 5-28-7, and in accordance with the terms and conditions contained herein, the IEDC has awarded a grant to the Grantee from the State of Indiana's Training 2000 Program and Fund, Skills Enhancement Fund Allocation ("SEF Fund") of up to the lesser of (i) the Maximum Grant Amount (as defined at Exhibit A) or (ii) fifty percent (50%) of the Total Training Budget Commitment for the Project (as defined at Exhibit A). Exhibit A is attached hereto and incorporated by reference. The grant funds shall be used exclusively in accordance with the provisions of this Agreement and Indiana Code § 5–28–7, which establishes the SEF Fund, as well as any rules adopted thereunder, and no other purpose.

2. TERM OF AGREEMENT:
The term of this Agreement shall be from the Commencement Date until the end of the Reporting Period, as defined at Exhibit A. The training program for the project as described in Exhibit A (the "Project"), must be fully completed by the Expiration Date, as defined in Exhibit A. The Grantee shall have sixty (60) days from the Expiration Date to submit a final claim and all final paperwork.

ing done on the state's central transparency website, giving citizens a one-stop experience. Tennessee hosts its project database, launched in 2017, on the state's main transparency site, allowing users to view grants made to specific companies by the state's most significant economic development program, FastTrack, with information such as the award amount, number of new jobs to be created, and county where the project is located.[61] (See Figure 5.) Users can sort the data by any of the database's fields, allowing them to quickly find the information they want, such as the largest grant award, the most recent grantee, or all the projects in their home county.

FIGURE 5. TENNESSEE'S FASTTRACK PROJECT DATABASE PROVIDES USERS WITH KEY INFORMATION IN SORTABLE FIELDS



Company	Landed Month/ Year	Capital Investment	New Jobs	Project Type	County	County Tier	FJTAP	FIDP	ED	Grants Total
20/20 Research Inc.	3/31/18	$50,000	20	Expansion	Davidson	1			$28,000	$28,000
3D Systems	5/25/16	$2,960,004	83	Expansion	Lawrence	3			$250,000	$250,000
A.O. Smith Water Products Company World Headquarters	1/31/16	$35,847,016	53	Expansion	Cheatham	1			$1,213,650	$1,213,650
ABF Freight System Inc	5/31/15	$19,500,000	415	Expansion New Location	Shelby	2	$166,000			$166,000
Adient US LLC	4/30/19	$12,350,000	90	Expansion	Maury	1	$90,000			$90,000
Adient US, LLC	4/3/18	$10,838,437	216	Expansion	Henderson	3			$1,000,000	$1,000,000
Advance Auto Parts	1/6/16	$24,500,000	205	Recruitment	Rutherford	1	$205,000			$205,000

Most notably, in May 2019, Tennessee launched a supplementary portal for proposed projects in the process of receiving FastTrack grant awards. According to the website, these pending projects are posted to the database within 30 days of the announcement of the project, giving citizens and decision-makers the opportunity to view project information before the deals are finalized.[62]

Other states may soon be posting economic development spending information in a similar online portal. In 2019, Kansas Gov. Laura Kelly signed into law HB 2223, a transparency bill that will require the creation of an online database to "detail each recipient of an economic development incentive" in addition to the project location, incentive amount, the criteria they are expected the meet, and whether those commitments have been fulfilled. The database is expected to be up by January 1, 2020.[63]

Annual reports

While all 50 states publish at least some kind of report on tax expenditures or direct grant payments, the frequency, completeness and overall quality of these reports vary widely. For citizens and decision-makers to be able to fully understand economic development incentive spending in their state, governments need to provide reports and tools that cover all subsidies administered across all agencies statewide.

As of this writing, only six states publish a statewide report on grant programs: Virginia, Wisconsin, Maine, Florida, Connecticut and Minnesota. All six provide top-line expenditure numbers and a breakdown of projected and actual benefits for each active program in the state. All six are required by state statute, and involve the cooperation of multiple agencies to create the report. Only Wisconsin's, Virginia's and Connecticut's reports are published on an annual basis, however.

Wisconsin's report includes 57 economic development programs administered by nine agencies across the state. The report includes information on both grants and tax credit programs, and largely consists of program factsheets with clear summations of each active program's topline expenditures, the legislation that created the subsidy, a program goal and description, and the number of jobs the program created or retained. The report also includes amounts awarded in the current fiscal year and whether they were committed that year or the previous fiscal year, as well as notes on any budget amendments for the program. (See Figure 6.) While the report does not itemize recipients, it provides a clickable link to the Wisconsin Economic Development Corporation checkbook portal. The report also includes an evaluation of program effectiveness.[64]

Strong state statutes can help ensure reports are readily available for citizens online. Massachusetts tax expenditure law, for example, requires the report to be "made available electronically and prominently displayed on the official website of the Department of Revenue." The law requiring Connecticut's primary economic development agency to create and submit an annual report to the governor and General Assembly includes a clause that requires the posting of the report on the agency's website "not later than 30 days after the submission of the report" to government officials.

FIGURE 6. WISCONSIN'S ANNUAL GRANTS REPORT PROVIDES CLEAR FISCAL YEAR INFORMATION FOR EACH ACTIVE PROGRAM. EXAMPLE: REPORT FOR BUSINESS DEVELOPMENT TAX CREDIT[65]

INCENTIVES AND AVAILABLE FUNDING

Subject to a reallocation of additional funds up to $10,000,000 under §238.308(4)(c), WEDC will allocate no more than $22,000,000 in tax credits for certified businesses in calendar year 2017 or in any year thereafter.

EXPECTED OUTCOMES

Assist 45 businesses to support the creation of 3,500 jobs, retention of 4,000 jobs and achieve a 20:1 leverage of other investment.

FY18 PROGRAM ACTIVITY

CONTRACTED IN FY18					
When Committed	Awards	Award Amount	Jobs to be Created	Jobs to be Retained	Leverage Ratio
From a prior fiscal year	1	$2,255,000	150	529	24:1
From current fiscal year	37	$13,063,800	2,260	5,887	36:1
Total	**38**	**$15,613,800**	**2,410**	**6,416**	**34:1**

RECOMMENDED CHANGES

No substantive changes

Unified economic development budgets

Unified economic development budgets present a comprehensive view of state economic development spending and forecast how much existing programs will cost in the upcoming fiscal year. These documents enable decision-makers to see how subsidies are distributed from various public agencies across regions, industries and companies. In the absence of such a unified view, decision-makers cannot target where subsidies will be most effective because they have no way to know how or where other subsidies from other programs are allocated. States such as Rhode Island and New Jersey provide these documents online, giving citizens and decision-makers alike an important tool for understanding spending in their states.

Moving forward: Steps to improve economic development subsidy transparency

PROVIDING CITIZENS AND DECISION-makers with comprehensive, accessible information on economic development subsidies increases public understanding of these subsidies, prevents corruption and the potential abuse of taxpayer dollars, and allows for better evaluation of economic development by state decision-makers. Despite all the potential benefits of providing economic development subsidy data, our evaluation finds that many states fall well short of modern standards of online transparency.

All 50 states can take steps toward improving the transparency of their economic development subsidy programs, from requiring comprehensive annual reports that include grant payments and forgone tax revenue for every active program in the state, to requiring the inclusion of these programs in their online spending portals. Even the states with the highest scores have vast room for improvement.

To ensure transparency and accountability of economic development spending, states should prioritize the following actions:

Tax expenditure reports

States should publish a tax expenditure report detailing the impact of tax credits, exemptions and deductions on the state budget and make it available online. These reports should be produced and published annually, and include a completeness statement at the beginning to alert readers about relevant information that has been excluded and the reason for the exclusion. Currently:

- Twenty-three states publish a tax expenditure report less frequently than every year. Annual reporting of tax expenditures ensures citizens and decision-makers have access to current information.

- The tax expenditure reports of 20 states fail to include a completeness statement indicating to readers the types of tax information that are not included in the scope of the report.

- In 11 states, no law could be found that requires the publication of a tax expenditure report.

Annual grants reporting

Every state should publish a comprehensive report that details economic development spending across all agencies, programs and funds to provide a statewide view of how much these expenditures cost and the benefits they have delivered. These reports should be updated and published annually. In lieu of comprehensive reporting, at minimum, the primary economic development agency of each state should publish an annual report online with data on how much each of its active programs cost in that fiscal year. Currently:

- Only six states – Florida, Maine, Minnesota, Virginia, Connecticut and Wisconsin – publish a comprehensive, statewide report detailing economic development spending for all active programs. Only Virginia's, Wisconsin's and Connecticut's reports, however, are published on an annual basis.

- The primary economic development agencies of 33 states publish an annual report laying out how much each active program cost in that fiscal year. One additional state publishes a similar report, but on a two- or three-year cycle.

- The grants reports of just 13 states include a completeness statement that indicates to readers the kinds of information that are excluded from the report.

- Only seven states have a law that requires the annual, online publication of a report detailing grant payments for all active economic development programs. An additional 30 states have a law requiring the publication of a similar report by the state's primary economic development agency.

Online portal inclusion

In order to meet the standards of Transparency 2.0, states should include payments made by the state's primary economic development agency to companies in the existing online checkbook portal. Each payment should specify the name of the recipient company and be demarcated using a clear expenditure category specifying that the payment is for economic development. Excellent portals will additionally allow users to search and sort the data by program and fund. States should work to incorporate payments disbursed by regional economic development districts in the checkbook portal as well. Because economic development agencies are often quasi-public entities, leading states have a law specifying the entity's inclusion in the checkbook portal as opposed to relying on catch-all legislation requiring that state agencies must provide data. Currently:

- The online checkbook portals of 31 states provide checkbook-level information on recipients of economic development subsidy programs administered by the state's primary economic development agency.

- Only one state – Utah – includes payments made by a regional economic development district in the online checkbook.

- Only nine states have a law that explicitly requires the state's primary economic development agency to provide spending data for inclusion in the state's online checkbook portal.

Public records act

Each state should have clear laws stating that economic development deals awarded by any state agency are subject to the state's public records law. States should not rely on general provisions that may be broadly interpreted in court in ways that limit the availability of information to the public, and should avoid or minimize delays in making information on contracts available to the public. Currently:

- The public records or freedom of information acts of 20 states lack any explicit mention of economic development deals, instead relying on general provisions that may be broadly interpreted and delay the return of information to the requester.

- No states have a law ensuring that information on economic development deals is accessible to the public before any state dollars are committed or spent.

Projected and actual benefits

States should publish information on both projected and actual benefits associated with specific economic development subsidies received by specific companies. Ideally, this information should be provided in an online portal, but at minimum should be provided in an annual report. Currently:

- Six states do not provide any payment- or program-specific details on the benefits – either projected or actual – of economic development subsidies. Without this information, watchdog groups, concerned citizens and decision-makers cannot ensure that taxpayers are getting their money's worth from the subsidy programs.

- Only 18 states publish both projected and actual benefits for grant programs. Providing both projected and actual numbers allows citizens and decision-makers alike to better understand how well economic development programs are meeting their stated goals.

Appendix A: Methodology

GRADES FOR THE SCORECARD WERE determined by assigning points for information about economic development subsidies provided by the states on agency websites and the online checkbook portal. Points were also assigned for state statutes requiring economic development subsidy transparency. (See the "Criteria Descriptions and Point Allocation for the Scorecard" table on page 35 for a detailed description of the grading system.)

What we graded

We graded several categories relevant to economic development subsidy transparency. These included: the online publication of a tax expenditure report and a report summarizing grant payments made to companies; the inclusion of grant payments made to companies by the state's primary economic development agency in the state's central checkbook portal; the disclosure of projected and actual benefits of development deals; and the existence of state statutes requiring the publication of reports and economic development payments in the state's portal.

The grades in this report reflect the status of states' transparency websites, reports and statutes as of August 2019, with the exception of cases in which state officials alerted us to oversights in our evaluation or informed us of changes that had been made to economic development information prior to September 3rd, 2019. In these cases, we confirmed the presence of the information pointed out by the state officials and gave appropriate credit for that information on our scorecard.

To determine states' primary economic development agencies and regional development districts, researchers used the agencies listed on the U.S. Economic Development Agency's website. (See Appendix D for the list of state primary economic development agencies.) State officials were invited to propose a different primary agency, provided there was a substantive reason to consider a different entity the state's primary economic development agency. For states where the U.S. Economic Development Agency listed two primary agencies, researchers used both agencies in the evaluation and used the higher of the two scores.

For state online transparency portals, we used the portals listed in last year's report, *Following the Money 2018*, except in cases where states had rolled out new websites. In cases where the primary economic development agency maintains its own portal, we awarded points for whichever portal performed better. We conducted a review of state statutes using LexisNexis, Westlaw and internal citations of statutes in state reports to assess criteria regarding legislation on grants reporting, open records and online portals. For tax expenditure and grants reports, we used online searches and looked on relevant agencies' websites for these documents.

How we assessed the materials

The researchers reviewed materials and corresponded with state officials as follows:

- During late July and early August 2019, our researchers evaluated each of the criteria laid forth in the "Criteria Descriptions and Point Allocation for the Scorecard" table of the methodology for all 50 states.

- In late August, state agencies administering transparency websites received our evaluation via e-mail and were asked to review it for accuracy by September 3, 2019. That deadline was extended for states that requested additional time. Contacts in the states were encouraged to involve officials in other departments or agencies as necessary to respond to the evaluation.

- In September 2019, our researchers reviewed the state officials' comments, followed up on potential discrepancies, and made adjustments to the scorecard as warranted. As necessary, our researchers continued to correspond with state officials clarifying the criteria and discussing specific information in reports and statutes.

Calculating the grades

States could receive a total of 100 points based on our core scoring rubric. Based on the points each state received, letter grades were assigned as listed in Table A-1. States could additionally receive bonus points for publishing a unified report that included tax expenditures and grants in the same document, as well as disclosing checkbook-level payments originating from regional economic development districts to companies, leading to a possible maximum of 106 points. See the "Criteria Descriptions and Point Allocation for the Scorecard" table on page 35 for a complete description of how points were awarded, and see the "State-by-State Scoring Explanations" on page 38 for an explanation of why states earned their respective points for each criterion.

TABLE A-1. GRADING SCALE

Score	Grade
97 to 100 points	A+
94 to 96 points	A
90 to 93 points	A-
87 to 89 points	B+
83 to 86 points	B
80 to 82 points	B-
75 to 79 points	C+
70 to 74 points	C
65 to 69 points	C-
60 to 64 points	D+
55 to 59 points	D
50 to 54 points	D-
1 to 49 points	F

Criteria descriptions and point allocation for the scorecard

Tax Expenditure Report Publication

Criteria	Description	Points	Partial Credit
Tax Expenditure Report	The state's tax expenditure report is available online and is published on an annual basis.	14	7 points were awarded if the report is published less frequently than annually.
Completeness Statement	The tax expenditure report includes a completeness statement that provides information about which programs are excluded.	5	No partial credit.

Grants Report Publication

Criteria	Description	Points	Partial Credit – Statewide Report	Partial Credit – Primary Economic Development Agency Report
Grants Report	The state publishes an annual report on economic development grant payments that itemizes how much each active program cost in that fiscal year and is available online.	14	8 points were awarded if the state publishes online reports in which every active program is evaluated every 2 years. 6 points were awarded if the state publishes online reports in which every active program is evaluated on a 3-or-more year cycle. 6 points were also awarded in cases where the state provides comparable information in the online checkbook portal. See "Additional Point Opportunities for Online Grant Reporting" at the end of this table.	8 points were awarded if instead of the state publishing a comprehensive report, the primary economic development agency publishes an annual report on the programs it administers. 6 points were awarded if the primary economic development agency publishes an itemized report evaluating all programs it administers every 2 years. 4 points were awarded if the primary economic development agency publishes an itemized report evaluating all programs it administers on a 3-or-more year cycle.
Completeness Statement	The grants report includes a completeness statement about which programs are excluded.	5	No partial credit.	No partial credit.

Reporting Legislation

Criteria	Description	Points	Partial Credit
Tax Expenditure Report Law	The state has an active law requiring the creation of a tax expenditure report.	8	No partial credit.
Grants Report Law	The state has an active law requiring the creation of a statewide grants report itemizing how much each program costs in a given fiscal year.	8	4 points were awarded if the state's law requires the primary economic development agency to create a grants report itemizing program costs in a given fiscal year.

Online Portal Inclusion

Criteria	Description	Points	Partial Credit
Online Portal	Checkbook-level payments to companies are included in the state's online spending portal for the primary economic development agency for FY 18 or later. (recipient companies must be named and not identified by an ID number)	24	6 points were awarded in cases where the state provides comparable information in the annual grants report. See "Additional Opportunities for Online Grant Reporting" at the end of this table. 4 points were awarded if the expenditure category used in the online spending portal included grants but was too broad to guarantee all payments were specifically grants.
BONUS: Regional Economic Development Districts	Bonus points awarded if checkbook-level payments to companies are included in the state's online spending portal for at least one of the regional economic development districts for FY18 or later. (recipient companies must be named and not identified by an ID number.)	3	No partial credit.

Online Portal Legislation

Criteria	Description	Points	Partial Credit
Online Portal Law	The state has an active law requiring the inclusion of economic development subsidy payments from the state's primary agency in the state's online transparency portal.	8	4 points were awarded if a law exists requiring at least one program's inclusion in the portal.

Public Benefits

Criteria	Description	Points	Partial Credit
Projected Public Benefits	The state publishes the public benefits, such as the number of jobs, intended to be produced by specific private recipients of economic development subsidies in either the online portal or an annual report. The information must be consistently provided to count for points.	7	No partial credit.
Actual Public Benefits	The state publishes the public benefits, such as the number of jobs, actually produced by economic development subsidies in either the online portal or an annual report. The information must be consistently provided to count for points.	7	No partial credit.

Additional Point Opportunities for Online Grant Reporting

Criteria	Description	Points	Partial Credit
Itemized Recipients in Report but not Portal	The state does not publish the names of companies receiving payments from the primary economic development agency in the online portal, but does publish recipient companies and itemized grant payments in an annual report.	6	No partial credit.
Grant Program Total Annual Expenditures in Portal but not Report	The state does not publish a total expenditure amount for each grant program in its annual report, but does include the information in the state's checkbook for programs administered by the state's primary economic development agency. The checkbook must allow users to filter or sort by program and sum by program to receive credit.	6	No partial credit.

State-by-state scoring explanations

Below is a state-by-state list of explanations for point allocations beyond the information provided in the expanded scorecard in Appendix B.

Alabama

Grants report: No points were awarded for Alabama's grants report, as the report did not include topline expenditure amounts for the programs being administered.

Grants report law: While Ala. Code § 40-1-50 requires each agency awarding tax incentives to submit an individual report to the Legislature, the statute does not mention the inclusion of grant payments, nor the creation of a unified report, nor making the reports available to the public. Therefore, this statute did not receive points for the grants report criteria, as no such other relevant legislation could be located.

Online portal: Alabama's online portal received no points because its expenditure categories were too broad and the potentially relevant categories did not disclose recipient names.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Alaska

Tax expenditure report: Partial credit was awarded for Alaska's tax expenditure report as it is published on a biennial basis.

Grants report: Half credit was awarded for Alaska's grants report, as the state's primary economic development agency, the Alaska Department of Community and Economic Development, publishes an annual report for the programs it administers, but no statewide report could be found.

Grants report law: No points were awarded for a grants report law as no such legislation could be located.

Online portal: Alaska's online portal received partial credit because the transparency website contained checkbook-level payments. However, the most relevant expenditure category within the primary economic development agency, "Grants and Benefits," was deemed too broad to be able to determine conclusively whether individual payments were explicitly economic development subsidies rather than other benefits or services payments.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Arizona

Grants report: Half credit was awarded for Arizona's grants report, as the state's primary economic development agency, the Arizona Commerce Authority, publishes an annual report for the programs it administers, but no statewide report could be found.

Grants report law: Ariz. Rev. Stat. § 41-1504 received partial credit for grants report legislation, as it requires the state's primary economic development agency to create a grants report itemizing program costs. A requirement for a statewide report could not be found.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Arkansas

Grants report: Half credit was awarded for Arkansas' grants report, as the state's primary economic development agency, the

Arkansas Economic Development Commission, publishes an annual report for the programs it administers, but no statewide report could be found.

Grants report completeness statement: No points were awarded for a completeness statement in Arkansas' grants report as the report included no information about which programs were excluded.

Tax expenditure report law: No points were awarded for the tax expenditure report law as no law requiring the creation of a tax expenditure report could be located in the state statutes.

Grants report law: Ark. Code § 15-4-219 received partial credit for grants report legislation, as it requires the state's primary economic development agency to create a grants report itemizing program costs. A requirement for a statewide report could not be found.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

California

Grants report: California received partial credit as the state's primary economic development agency publishes a set of separate reports on its active programs on a biannual basis, and hosts them all on one website page.

Grants report law: No points were awarded for a grants report law as no such legislation could be located.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Colorado

Tax expenditure report: Partial credit was awarded for Colorado's tax expenditure report as it is published on a biennial basis.

Grants report: Half credit was awarded for Colorado's grants report, as the state's primary economic development agency, the Colorado Office of Economic Development and International Trade, publishes an annual report for the programs it administers, but no statewide report could be found.

Grants report law: Colo. Rev. Stat. § 24-48.5-101 received partial credit for grants report legislation, as it requires the state's primary economic development agency to create a grants report itemizing program costs. A requirement for a statewide report could not be found.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Connecticut

Tax expenditure report: Partial credit was awarded for Connecticut's tax expenditure report as it is published on a biennial basis.

Delaware

Tax expenditure report: Partial credit was awarded for Delaware's tax expenditure report as it is published on a biennial basis.

Grants report: Half credit was awarded for Delaware's grants report, as the state's primary economic development agency, the Economic Development Office, publishes an annual report for the programs it administers, but no statewide report could be found.

Grants report completeness statement: No points were awarded for a completeness statement in Delaware's grants report as the report included no information about which programs were excluded.

Grants report law: Del. Code tit. 29, § 8716A received partial credit for grants report legislation, as it requires the state's primary economic development agency to create a grants report itemizing program costs. A requirement for a statewide report could not be found.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Florida

Grants report: Quarter credit was awarded for Florida's grants report, as the state publishes a comprehensive online document on a three-year cycle.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Georgia

Grants report: No points were awarded for Georgia's grants report, as the report did not consistently include topline expenditure amounts for the administered programs.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Hawaii

Grants report: No points were awarded for Hawaii's grants report, as the report did not include topline expenditure amounts for the programs being administered.

Grants report law: No points were awarded for a grants report law as no such legislation could be located.

Online portal: Hawaii's online portal received no points because it does not allow users to view individual payments to companies, instead offering only a lump sum by expenditure category.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Idaho

Grants report: No points were awarded for Idaho's grants report, as the report did not include topline expenditure amounts for the programs being administered.

Grants report law: No points were awarded for a grants report law as no such legislation could be located.

Online portal: Idaho's online portal received no points as the site redacts payees on grant payments in the checkbook portal. However, the state did receive partial credit for the Department of Commerce's map tool, which lists individual grant payments by recipient.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Illinois

Grants report: Half credit was awarded for Illinois' grants report, as the state's primary economic development agency, the Department of Commerce and Economic Opportunity, publishes annual reports for the programs it administers, but no statewide report could be found.

Grants report law: While researchers were unable to locate a law requiring the creation of a statewide report or a law requiring the creation of an annual report detailing all economic development grant payments made by the state's primary economic development agency, Illinois received partial credit in this category for the number of laws it has requiring reports for individual grant programs, such as 30 Ill. Comp. Stat. § 750 / 9-9 and 30 Ill. Comp. Stat. § 750 / 10-9.

Online portal: Illinois received full points for the Department of Commerce and Economic Opportunity's grant tracker.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Indiana

Tax expenditure report: Partial credit was awarded for Indiana's tax expenditure report as it is published on a biennial basis.

Grants report: No points were awarded for Indiana's grants reports as the annual report published by the Indiana Economic Development Corporation (IEDC) does not provide top-line expenditure numbers for the grants programs it administers. However, IEDC's grants portal earned partial credit for this criteria, as the tool enables users to sum by program and fiscal year.

Grants report law: Ind. Code § 5-28-28-5 received partial credit for grants report legislation, as it requires the state's primary economic development agency to create a grants report itemizing program costs. A requirement for a statewide report could not be found.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Iowa

Tax expenditure report: Iowa received full credit for its tax expenditure report. While a full report is published every five years, the state publishes quarterly reports with fiscal year totals, providing citizens frequently updated information about tax expenditures.

Grants report: Half credit was awarded for Iowa's grants report, as the state's primary economic development agency, the Iowa Economic Development Authority, publishes an annual report for the programs it administers, but no statewide report could be found.

Grants report law: Iowa Code § 15.107B received partial credit for grants report legislation, as it requires the state's primary economic development agency to create a grants report itemizing program costs. A requirement for a statewide report could not be found.

Online portal: Iowa's online portal received full credit because while the state's main portal used broad, unclear expenditure categories, the site provides a link to a separate data portal that includes checkbook-level grant payments to companies made by the state's primary economic development agency.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments to be included in the online portal could be located.

Kansas

Grants report: No points were awarded for Kansas' grants report, as the report did not include top-line expenditure amounts for the programs being administered. While the state does post other reports about individual programs on the Department of Commerce's website, the majority of these reports are either for programs that are no longer active, have not been updated within the last five years, or provide no top-line expenditure amounts.

Grants report law: Signed in July 2019, HB 2223 received full credit for grants report legislation, as it requires the state's primary economic development agency to create a grants report itemizing program costs. A requirement for a statewide report could not be found.

Online portal: Kansas did not receive points for its online portal as it does not provide checkbook-level expenditures for the Department of Commerce.

Kentucky

Tax expenditure report: Partial credit was awarded for Kentucky's tax expenditure report as it is published on a biennial basis.

Grants report: Half credit was awarded for Kentucky's grants report, as the state's primary economic development agency, the Kentucky Cabinet for Economic Development, publishes an annual report for the programs it administers, but no statewide report could be found.

Tax expenditure report law: No points were awarded for the tax expenditure report law as no law requiring the creation of a tax expenditure report could be located in the state statutes.

Grants report law: Ky. Rev. Stat. § 154.12-2035 received partial credit for grants report legislation, as it requires the state's primary economic development agency to create a grants report detailing costs. A requirement for a statewide report could not be found.

Online portal law: Ky. Rev. Stat. § 154.12-2035 received full points as it requires the creation and maintenance of a portal by the state's primary economic development agency detailing grant payments.

Louisiana

Grants report: Half credit was awarded for Louisiana's grants report, as the state's primary economic development agency, Louisiana Economic Development, publishes an annual report for the programs it administers, but no statewide report could be found.

Grants report law: La. Rev. Stat. § 36:104 received partial credit for grants report legislation, as it requires the state's primary economic development agency to create a grants report detailing costs. A requirement for a statewide report could not be found.

Maine

Tax expenditure report: Partial credit was awarded for Maine's tax expenditure report as it is published on a biennial basis.

Grants report: Half credit was awarded for Maine's grant report, as the state publishes a comprehensive online document once every two years.

Online portal: Maine's online portal received no points as recipient names were intentionally undisclosed.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Maryland

Tax expenditure report: Partial credit was awarded for Maryland's tax expenditure report as it is published on a biennial basis.

Grants report: Half credit was awarded for Maryland's grants report, as the state's primary economic development agency, the Department of Commerce, publishes an annual report for the programs it administers, but no statewide report could be found.

Grants report law: Md. Code, Econ. Dev. Code § 2.5-109 received partial credit for grants report legislation, as it requires the state's primary economic development agency to create a grants report itemizing program costs. A requirement for a statewide report could not be found.

Online portal: Maryland received no points for online portal inclusion because there was no subcategorization of payments underneath the Department of Commerce, making it impossible to tell which payments were grants or other forms of spending.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Massachusetts

Grants report: No points were awarded for Massachusetts' grants report as the annual report published by the Housing and Economic Development Department only broke down economic development payments by type of project, and provided no program-specific numbers. However, the state received partial credit as the online checkbook tool allows users to sum payments by program.

Grants report law: Mass. Gen. Laws ch. 6A, § 16G received partial credit for grants report legislation, as it requires the state's primary economic development agency to create a grants report itemizing program costs. A requirement for a statewide report could not be found.

Michigan

Grants report: Half credit was awarded for Michigan's grants report, as the state's primary economic development agencies, the Department of Energy, Labor & Economic Growth and the Michigan Economic Development Corporation, publish a joint annual report for the programs they administer, but no statewide report could be found.

Grants report law: While researchers were unable to locate a law requiring the creation of a statewide report or a law requiring the creation of an annual report detailing all economic development grant payments made by the state's primary economic development agency, Michigan received partial credit in this category for the number of laws it has requiring reports for individual grant programs, such as Mich. Comp. Laws § 125.2009.

Online portal: No points were awarded for the online portal. However, partial points were awarded for itemized, checkbook-level payments in the primary economic development agency's annual report.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Minnesota

Tax expenditure report: Partial credit was awarded for Minnesota's tax expenditure report as it is published on a biennial basis.

Grants report: Partial credit was awarded for Minnesota's grants report, as the state's primary economic development agency, the Minnesota Department of Employment and Economic Development, publishes a biennial report on its programs and activities.

Grants report law: Passed in 2019, Minn. Stat. § 116J.30 received full points for grants report legislation, as it requires the biennial publication of a statewide report.

Online portal: Minnesota received partial credit for its online portal because while the portal itself does not break down its payments into precise categories, the biennial grants report contains links to data, including itemized grants payments and recipient names.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Mississippi

Grants report: Half credit was awarded for Mississippi's grants report, as the state's primary economic development agency, the Mississippi Development Authority, publishes an annual report for the programs it administers.

Grants report law: Miss. Code Ann. § 57-1-12.2 received partial points for grants report legislation, as it requires the primary economic development agency to publish a report on the programs it administers.

Online portal law: Miss. Code Ann. § 27-104-155 received full points as it requires the state's primary economic development agency to post checkbook-level payments in its own online portal.

Missouri

Tax expenditure report: Partial credit was awarded for Missouri's tax expenditure report as it is published on a biennial basis.

Grants report: Half credit was awarded for Missouri's grants report, as the state's primary economic development agency, the Missouri Department of Economic Development, publishes an annual report for the programs it administers. A requirement for a statewide report could not be found.

Grants report law: Mo. Rev. Stat. § 620.017.4 received partial points for grants report legislation, as it requires the primary economic development agency to publish a report on the programs it administers.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Montana

Tax expenditure report: Partial credit was awarded for Montana's tax expenditure report as it is published on a biennial basis.

Grants report: No points were given to Montana's grants report because the primary economic development agency's annual report did not contain topline expenditures for the programs it administers.

Tax expenditure report law: No points were awarded for the tax expenditure report law as no law requiring the creation of a tax expenditure report could be located in the state statutes.

Grants report law: No points were awarded for a grants report law as no such legislation could be located.

Online portal: Montana received full points for the online portal. While researchers were unable to locate grant payments made by the state's primary economic development agency in the state's main online checkbook portal, the Department of Commerce does maintain its own grants portal that is linked to from the primary checkbook portal.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Nebraska

Tax expenditure report: Partial credit was awarded for Nebraska's tax expenditure report as it is published on a biennial basis.

Grants report: Half credit was awarded for Nebraska's grants report, as the state's primary economic development agency, the

Nebraska Department of Economic Development, publishes an annual report for the programs it administers, but no statewide report could be found.

Grants report law: Neb. Rev. Stat. § 81-1201.11 received partial credit for grants report legislation, as it requires the state's primary economic development agency to create a grants report itemizing program costs. A requirement for a statewide report could not be found.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Nevada

Tax expenditure report: Partial credit was awarded for Nevada's tax expenditure report as it is published on a biennial basis.

Grants report: Half credit was awarded for Nevada's grants report, as the state's primary economic development agency, the Governor's Office of Economic Development, publishes an annual report for the programs it administers, but no statewide report could be located.

Grants report law: Nev. Rev. Stat. § 231.14075 received partial credit for grants report legislation, as it requires the state's primary economic development agency to create an annual grants report itemizing program costs. A requirement for a statewide report could not be found.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

New Hampshire

Grants report: No points were awarded to New Hampshire for grants reports because the state does not have a published report dedicated to its economic development programs.

Grants report law: No points were awarded for a grants report law as no such legislation could be located.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

New Jersey

Grants report: Half credit was awarded for New Jersey's grants report, as the state's primary economic development agency, the New Jersey Economic Development Authority, publishes an annual report for the programs it administers, but no statewide report could be located.

Grants report law: N.J. Rev. Stat. § 34:1B-4 received partial credit for grants report legislation, as it requires the state's primary economic development agency to create a grants report itemizing program costs. A requirement for a statewide report could not be found.

Online portal: New Jersey's online portal received no points as no grant payments awarded by the state's primary economic development agency could be located in the state's online checkbook.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

New Mexico

Tax expenditure report: Partial credit was awarded for New Mexico's tax expenditure report as it was published annually for at least four consecutive years, but appears to have stopped, with the most recent report's publication in 2016.

Grants report: Half credit was awarded for New Mexico's grants report, as the state's primary economic development agency, the New Mexico Economic Development Department, publishes an annual report for the programs it administers, but no statewide report could be found.

Tax expenditure report law: No points were awarded for the tax expenditure report law. In 2011, Governor Susana Martinez's Executive Order 2011-071 required the preparation of an annual tax expenditure report, but as it was never codified in state statute, it does not count for points.

Grants report law: No points were awarded for a grants report law as no such legislation could be located.

Online portal: New Mexico's online portal received no points as it fails to provide checkbook-level payments for grants. However, the state did receive credit for listing out itemized grant payments to named companies in its annual report.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

New York

Grants report: Half credit was awarded for New York's grants report, as the state's primary economic development agency, Empire State Development, publishes an annual report for the programs it administers, but no statewide report could be found.

Grants report law: N.Y. Econ. Dev. Law § 100-a received partial credit for grants report legislation, as it requires the state's primary economic development agency to create a grants report itemizing program costs. A requirement for a statewide report could not be found.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

North Carolina

Tax expenditure report: Partial credit was awarded for North Carolina's tax expenditure report as it is published on a biennial basis.

Grants report: Half credit was given to North Carolina for grants reporting, as the primary economic development agency, the Department of Commerce, publishes quarterly and annual reports for the programs it administers, but no statewide report could be found.

Grants report law: N.C. Gen. Stat. § 143B-437.07 received partial credit for grants report legislation, as it requires the state's primary economic development agency to create a grants report itemizing program costs. A requirement for a statewide report could not be found.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

North Dakota

Tax expenditure report: Partial credit was awarded for North Dakota's tax expenditure report as it is published on a biennial basis.

Grants report: Half credit was given to North Dakota for grants reporting, as the primary economic development agency, the Department of Commerce, publishes an annual report for the programs it administers, but no statewide report could be found.

Tax expenditure report law: No points were awarded for the tax expenditure report law as no law requiring the creation of a tax expenditure report could be located in the state statutes.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Ohio

Grants report: Half credit was awarded to Ohio for grants reporting as the primary economic development agency, the Development Services Agency, has a searchable "Grant & Loan Reporting" database that provides program expenditures.

Grants report law: Ohio Rev. Code § 125.112(G) received partial credit for grants report legislation, as it requires the state's primary economic development agency to create a grants report itemizing program costs.

Online portal law: Ohio Rev. Code § 125.112 received full points as it requires economic development subsidy payments from the primary economic development agency in the state's online transparency portal.

Oklahoma

Tax expenditure report: Partial credit was awarded for Oklahoma's tax expenditure report as it is published on a biennial basis.

Grants report: Half credit was given to Oklahoma for grants reporting, as the primary economic development agency, the Department of Commerce, publishes annual reports for the programs it administers, but no statewide report could be found.

Grants report law: Partial credit was awarded as Oklahoma has a number of laws requiring the publication of grants reports in Okla Stat. tit. 710 § 85.

Online portal law: Okla Stat. tit. 62, § 46 received full points as it requires economic development subsidy payments from the primary economic development agency in the state's online transparency portal.

Oregon

Tax expenditure report: Partial credit was awarded for Oregon's tax expenditure report as it is published on a biennial basis.

Grants report: Half credit was given to Oregon for grants reporting, as the primary economic development agency, Business Oregon, publishes a series of investment reports detailing top-line grant program spending, but no statewide report could be found.

Grants report law: Or. Rev. Stat. § 285A.050 received partial credit for grants report legislation, as it requires the state's primary economic development agency to create a grants report itemizing program costs and turn it in to the governor's office biennially. However, researchers were unable to locate this report. A requirement for a statewide report could not be found.

Online portal law: Or. Rev. Stat. § 276A.253 received full points as it requires economic development subsidy payments from the primary economic development agency in the state's online transparency portal.

Pennsylvania

Grants report: Half credit was given to Pennsylvania for grants reporting, as the primary economic development agency, the Pennsylvania Department of Community and Economic Development, publishes annual reports for the programs it administers, but no statewide report could be found.

Grants report law: 12 Pa. Cons. Stat. § 303 received partial credit for grants report legislation, as it requires the state's primary economic development agency to create a grants report itemizing program costs. A requirement for a statewide report could not be found.

Online portal: Pennsylvania's online portal received no points because there was no expenditure category for the primary economic development agency.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Rhode Island

Tax expenditure report: Partial credit was awarded for Rhode Island's tax expenditure report as it is published on a biennial basis. The state has not published a tax expenditure report since 2014.

Grants report: Half credit was given to Rhode Island for grants reporting, as the primary economic development agency, the Rhode Island Commerce Corporation, publishes annual reports for the programs it administers, but no statewide report could be found.

Grants report law: 42 R.I. Gen. Laws § 44-64-28 received partial credit for grants report legislation, as it requires the state's primary economic development agency to create a grants report itemizing program costs. A requirement for a statewide report could not be found.

Online portal: Rhode Island's online portal received no points. While the state's transparency website does include a link to a downloadable spreadsheet of economic development grants, the most recent year for which data is available is 2015, disqualifying it from receiving credit.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

South Carolina

Tax expenditure report: Partial credit was awarded for South Carolina's tax expenditure report as it is published on a biennial basis.

Grants report: Half credit was awarded for South Carolina's grants report, as the state's primary economic development agency, the Department of Commerce, publishes an annual report for the programs it administers, but no statewide report could be found.

Tax expenditure report law: No points were awarded for the tax expenditure report law as no law requiring the creation of a tax expenditure report could be located in the state statutes.

Grants report law: S.C. Code Ann. § 34-43-30 received partial credit for grants report legislation, as it requires the state's primary economic development agency to create a grants report itemizing program costs. A requirement for a statewide report could not be found.

Online portal: South Carolina's online portal received no points because its annual summary spending page contained no itemization or relevant category breakdowns, and its vendor payment lookup function required that the vendor name be filled out, making it both difficult to look up corporate recipients and impossible to display a single list of checkbook-level payments from the primary economic development agency to companies.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

South Dakota

Grants report: Half credit was awarded for South Dakota's grants report, as the state's primary economic development agency, the Governor's Office of Economic Development, publishes an annual report for the programs it administers, but no statewide report could be found.

Tax expenditure report law: No points were awarded for the tax expenditure report law as no law requiring the creation of a tax expenditure report could be located in the state statutes.

Grants report law: No points were awarded for a grants report law as no such legislation could be located.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Tennessee

Grants report: Half credit was given to Tennessee for grants reporting, as the primary economic development agency, the Tennessee Department of Economic and Community Development, publishes annual reports for the programs it administers, but no statewide report could be found.

Grants report law: Tenn. Code. Ann § 4-3-731(b) received partial credit for grants report legislation, as it requires the state's primary economic development agency to create a grants report itemizing program costs. A requirement for a statewide report could not be found.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Texas

Tax expenditure report: Full points were awarded for Texas' tax expenditure reports. While they have been published biennially in the past, the state began publishing them annually in 2018.

Grants report: Texas received partial credit for its grants report. While the primary economic development agency – the Governor's Office of Economic Development and Tourism – does not include top-line expenditures in its annual report, the report does provide hyperlinks to individual reports for each program that include this information.

Grants report law: No points were awarded for a grants report law as no such legislation could be located.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Utah

Grants report: Half credit was awarded for Utah's grants report, as the state's primary economic development agency, the Governor's Office of Economic Development, publishes an annual report for the programs it administers, but no statewide report could be found.

Tax expenditure report law: No points were awarded for the tax expenditure report law as no law requiring the creation of a tax expenditure report could be located in the state statutes.

Grants report law: Utah Code § 63N 1-301 received partial credit for grants report legislation, as it requires the state's primary economic development agency to create a grants report itemizing program costs. A requirement for a statewide report could not be found.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Vermont

Tax expenditure report: Partial credit was awarded for Vermont's tax expenditure report as it is published on a biennial basis.

Grants report: Half credit was awarded for Vermont's grants report, as the state's primary economic development agency, the Vermont Agency of Commerce and Community Development, publishes multiple annual reports for the programs it administers, and posts them online in one unified portal. However, no statewide report could be found.

Grants report law: No points were awarded for a grants report law as no such legislation could be located.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Virginia

Tax expenditure report law: No points were awarded for the tax expenditure report law as no law requiring the creation of a tax expenditure report could be located in the state statutes.

Online portal: No credit was given to Virginia for its online portal as recipients were not named and the categories were too broad to determine the nature of the possibly relevant expenditures.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Washington

Grants report: Half credit was awarded for Washington's grants report, as the state's primary economic development agency, the Department of Commerce, publishes an annual report for each of the programs it administers and hosts them from a single webpage, but no statewide report could be found.

Grants report law: No points were awarded for a grants report law as no such legislation could be located.

Online portal: Washington's online portal received partial credit because the transparency website contained checkbook-level payments. However, the most relevant expenditure category within the primary economic development agency, "Grants, Benefits & Client Services," was deemed too broad to be able to determine conclusively whether individual payments were explicitly economic development subsidies rather than other benefits or services payments.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

West Virginia

Tax expenditure report: West Virginia received partial credit for its tax expenditure report because, while published annually, the report evaluates tax expenditures on a three-year cycle.

Grants report: No points were awarded to West Virginia because no qualifying grants report was found.

Grants report law: W. Va. Code § 5B-2-5 received partial credit for grants report legislation, as it requires the state's primary economic development agency to create a grants report itemizing program costs.

However, researchers were unable to locate this report. A requirement for a statewide report could not be found.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Wisconsin

Tax expenditure report: Partial credit was awarded for Wisconsin's tax expenditure report as it is published on a biennial basis.

Grants report: Wisconsin received full credit for publishing an annual statewide grants report, headed up by the Wisconsin Economic Development Corporation. While it's possible that there are individual programs missing from this report, our researchers were unable to locate any evidence of missing programs.

Grants report law: Wisconsin's 2007 Act 125 received full credit for grants report legislation, as it requires the creation of an annual report accounting for grant spending across all agencies statewide.

Online portal: Wisconsin's online portal received full points because the main transparency website contained a link to the primary economic development agency's (WEDC) website, where, under "Annual Report on Economic Development," there were electronic databases of the WEDC and of the Department of Commerce that contain checkbook-level payments from the agencies to companies.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Wyoming

Grants report: Half credit was awarded for Wyoming's grants report, as the state's primary economic development agency, the Wyoming Business Council, publishes an annual report for the programs it administers, but no statewide report could be found.

Grants report law: Wyo. Stat. Ann. § 9-12-112 received partial credit for grants report legislation, as it requires the state's primary economic development agency to create a grants report itemizing program costs.

Online portal law: No credit was awarded for online portal legislation as no law requiring economic development payments in the online portal could be located.

Appendix B: Transparency scorecard

Criterion			Tax Expenditure Report		Grants Report		Reporting Legislation	
			Report	Completeness Statement	Report	Completeness Statement	Tax Expenditure Report Law	Grants Report Law
Detail	*Grade*	*Total*						
Max		*103*	*14*	*5*	*14*	*5*	*8*	*8*
Alabama	F	41	14	5	0	0	8	0
Alaska	F	33	7	5	8	0	8	0
Arizona	C+	77	14	5	8	0	8	4
Arkansas	D+	64	14	0	8	0	0	4
California	F	33	14	5	6	0	8	0
Colorado	D+	63	7	5	8	0	8	4
Connecticut	B	83	7	0	14	0	8	8
Delaware	D+	63	7	5	8	0	8	4
Florida	C+	76	14	5	6	5	0	8
Georgia	D	58	14	5	0	0	8	0
Hawaii	F	27	14	5	0	0	8	0
Idaho	F	35	14	0	0	0	8	0
Illinois	C-	65	14	0	8	0	8	4
Indiana	D+	63	7	0	0	0	8	4
Iowa	C	72	14	0	8	0	8	4
Kansas	F	42	14	5	0	0	0	8
Kentucky	C-	65	7	0	8	0	0	4
Louisiana	C	73	14	0	8	0	8	4
Maine	F	48	7	5	8	5	8	8
Maryland	F	34	7	0	8	0	8	4
Massachusetts	C	71	14	0	0	0	8	4
Michigan	F	46	14	5	8	0	8	4
Minnesota	D+	61	7	5	8	5	8	8
Mississippi	B-	80	14	0	8	0	8	4
Missouri	C-	68	7	5	8	5	8	4
Montana	F	43	7	5	0	0	0	0

Criterion			Tax Expenditure Report		Grants Report		Reporting Legislation	
			Report	Completeness Statement	Report	Completeness Statement	Tax Expenditure Report Law	Grants Report Law
Detail	*Grade*	*Total*						
Max		*103*	*14*	*5*	*14*	*5*	*8*	*8*
Nebraska	D+	63	7	5	8	0	8	4
Nevada	C-	68	7	5	8	5	8	4
New Hampshire	F	22	14	0	0	0	8	0
New Jersey	D	57	14	5	8	5	8	4
New Mexico	F	33	7	5	8	0	0	0
New York	D-	53	14	5	8	0	8	4
North Carolina	C+	75	7	5	8	5	8	4
North Dakota	D	55	7	0	8	5	0	4
Ohio	A-	90	14	5	8	5	8	4
Oklahoma	C+	76	7	5	8	5	8	4
Oregon	C+	78	7	5	8	0	8	4
Pennsylvania	D-	53	14	5	8	0	8	4
Rhode Island	F	46	7	5	8	0	8	4
South Carolina	F	31	7	0	8	5	0	4
South Dakota	D	58	14	5	8	0	0	0
Tennessee	C	72	14	0	8	0	8	4
Texas	C-	66	14	5	8	0	8	0
Utah	D+	60	14	0	8	0	0	4
Vermont	D	59	7	5	8	0	8	0
Virginia	F	48	14	0	14	5	0	8
Washington	F	35	14	0	8	0	8	0
West Virginia	F	49	7	0	0	0	8	4
Wisconsin	B	85	7	5	14	5	8	8
Wyoming	C-	65	14	0	8	0	8	4

Criterion			Online Portal		Online Portal Law	Public Benefits		Additional Points	
			Portal Inclusion	Bonus: Regional Districts	Online Portal Law	Projected Benefits	Actual Benefits	Itemized Recipients in Report, But Not Portal	Portal Sums by Program, But Not in Report
Detail	*Grade*	*Total*							
Max		*103*	*24*	*3*	*8*	*7*	*7*	*6*	*6*
Alabama	F	41	0	0	0	7	7	0	0
Alaska	F	33	5	0	0	0	0	0	0
Arizona	C+	77	24	0	0	7	7	0	0
Arkansas	D+	64	24	0	0	7	7	0	0
California	F	33	0	0	0	0	0	0	0
Colorado	D+	63	24	0	0	0	7	0	0
Connecticut	B	83	24	0	8	7	7	0	0
Delaware	D+	63	24	0	0	7	0	0	0
Florida	C+	76	24	0	0	7	7	0	0
Georgia	D	58	24	0	0	7	0	0	0
Hawaii	F	27	0	0	0	0	0	0	0
Idaho	F	35	0	0	0	7	0	6	0
Illinois	C-	65	24	0	0	7	0	0	0
Indiana	D+	63	24	0	0	7	7	0	6
Iowa	C	72	24	0	0	7	7	0	0
Kansas	F	42	0	0	8	7	0	0	0
Kentucky	C-	65	24	0	8	7	7	0	0
Louisiana	C	73	24	0	8	7	0	0	0
Maine	F	48	0	0	0	0	7	0	0
Maryland	F	34	0	0	0	0	7	0	0
Massachusetts	C	71	24	0	8	0	7	0	6
Michigan	F	46	0	0	0	0	7	0	0
Minnesota	D+	61	0	0	0	7	7	6	0
Mississippi	B-	80	24	0	8	7	7	0	0
Missouri	C-	68	24	0	0	0	7	0	0
Montana	F	43	24	0	0	0	7	0	0
Nebraska	D+	63	24	0	0	0	7	0	0
Nevada	C-	68	24	0	0	0	7	0	0

Criterion			Online Portal		Online Portal Law	Public Benefits		Additional Points	
			Portal Inclusion	Bonus: Regional Districts	Online Portal Law	Projected Benefits	Actual Benefits	Itemized Recipients in Report, But Not Portal	Portal Sums by Program, But Not in Report
Detail	*Grade*	*Total*							
Max		*103*	*24*	*3*	*8*	*7*	*7*	*6*	*6*
New Hampshire	F	22	0	0	0	0	0	0	0
New Jersey	D	57	0	0	0	7	0	6	0
New Mexico	F	33	0	0	0	0	7	6	0
New York	D-	53	0	0	0	7	7	0	0
North Carolina	C+	75	24	0	0	7	7	0	0
North Dakota	D	55	24	0	0	0	7	0	0
Ohio	A-	90	24	0	8	7	7	0	0
Oklahoma	C+	76	24	0	8	0	7	0	0
Oregon	C+	78	24	0	8	7	7	0	0
Pennsylvania	D-	53	0	0	0	7	7	0	0
Rhode Island	F	46	0	0	0	7	7	0	0
South Carolina	F	31	0	0	0	7	0	0	0
South Dakota	D	58	24	0	0	7	0	0	0
Tennessee	C	72	24	0	0	7	7	0	0
Texas	C-	66	24	0	0	0	7	0	0
Utah	D+	60	24	3	0	0	7	0	0
Vermont	D	59	24	0	0	0	7	0	0
Virginia	F	48	0	0	0	0	7	0	0
Washington	F	35	5	0	0	0	0	0	0
West Virginia	F	49	24	0	0	0	0	0	6
Wisconsin	B	85	24	0	0	7	7	0	0
Wyoming	C-	65	24	0	0	0	7	0	0

Appendix C: List of questions posed to transparency website officials

OUR RESEARCHERS SENT A LIST OF questions and an initial assessment of each state's economic development subsidy transparency to the officials responsible for their state's transparency site and received responses from such officials in 42 states. Our researchers used the responses to ensure that the information gathered was up-to-date and to supplement the content of the report. Below is a list of questions posed to state officials:

"Please find attached our initial inventory evaluating how your state provides citizens with information on economic development subsidies. A revised inventory will be used to calculate your state's grade in this year's annual study, *Following the Money 2019*, released by the U.S. PIRG Education Fund and Frontier Group. **We seek your feedback by Tuesday, September 3rd** to ensure accuracy and to ensure that your state's particular challenges and successes are properly reflected in our report.

As this report focuses on a number of facets of financial transparency that may fall outside of your purview, please feel free to either comment on only those aspects of the grading with which you feel comfortable, or to loop in others as appropriate. To avoid getting wires crossed between different state departments, **please ensure we receive the evaluation back from only one person in your state.** If you are not sure if someone else in your state is on our contact list, please feel free to reach out so I can confirm.

This initial inventory reflects our research team's best efforts in grading your state. If you believe our scoring gives less credit than appropriate, please respond by pointing to a specific excerpt in the report or statute cited. If you believe there is a more appropriate report, statute or other aspect of your state's transparency efforts that would better satisfy our criteria, please provide a link to your suggested replacement, or in the case of the online portal, explicit instructions for how to find the information. You can do so in the box marked "State Response" to the right of the inventory item. If you believe that our scoring gives more credit than appropriate, please also let us know. We have attached an updated grading matrix at the end for quick reference if you have immediate questions about a particular criterion.

Additionally, we greatly appreciate any answers you are able to provide on the following questions.

1. What challenges does your state face in providing the public or decision-makers with information on economic development subsidies? Are there notable statutory, technological, political or logistical barriers that make economic development financial reporting more difficult than other state expenditures?

2. Have there been notable past or current efforts by your state to improve economic development program and tax incentive reporting or evaluation?

3. How much has your state spent on fulfilling FOIA requests regarding economic development deals in the last year? (If an exact amount is difficult to obtain, even providing a ballpark estimate or amount for one economic development agency or program is helpful.)

4. Is there anything else you would like to communicate to our team about transparency efforts in your state?"

Appendix D: Primary economic development agency by state[66]

State	Primary Economic Development Agency	Agency Website Address
Alabama	Alabama Center for Commerce	http://www.ado.alabama.gov/default.aspx
Alaska	Alaska Department of Community and Economic Development	http://www.commerce.state.ak.us/
Arizona	Arizona Commerce Authority	http://www.azcommerce.com/
Arkansas	Arkansas Economic Development Commission	http://arkansasedc.com/
California	Governor's Office of Business and Economic Development	http://business.ca.gov/
Colorado	Colorado Office of Economic Development and International Trade	http://www.colorado.gov/cs/Satellite/OEDIT/OEDIT/1162927366334
Connecticut	Department of Economic and Community Development	http://www.ct.gov/ecd/site/default.asp
Delaware	Delaware Economic Development Office	http://dedo.delaware.gov/
Florida	Enterprise Florida Inc.	http://www.eflorida.com/
Georgia	Georgia Department of Economic Development	http://www.georgia.org/about/Pages/default.aspx
Hawaii	State of Hawaii Department of Business, Economic Development & Tourism	http://hawaii.gov/dbedt
Idaho	Idaho Department of Commerce	http://commerce.idaho.gov/
Illinois	Illinois Department of Commerce and Economic Opportunity	https://www.illinois.gov/dceo
Indiana	Indiana Economic Development Corporation	http://www.in.gov/iedc/about.htm
Iowa	Iowa Economic Development Authority	http://www.iowaeconomicdevelopment.com/
Kansas	Kansas Department of Commerce	http://www.kansascommerce.com/
Kentucky	Kentucky Cabinet for Economic Development	http://www.thinkkentucky.com/
Louisiana	Louisiana Economic Development	http://www.louisianaeconomicdevelopment.com/
Maine	Maine Department of Economic and Community Development	http://www.maine.gov/decd/
Maryland	Maryland Department of Commerce	http://commerce.maryland.gov/
Massachusetts	Massachusetts Housing and Economic Development	http://www.mass.gov/hed/
Michigan	Michigan Department of Energy, Labor & Economic Growth Michigan Economic Development Corporation	http://www.michigan.gov/dleg/ http://www.michiganbusiness.org/
Minnesota	Minnesota Department of Employment and Economic Development	http://www.deed.state.mn.us/

State	Primary Economic Development Agency	Agency Website Address
Mississippi	Mississippi Development Authority	http://www.mississippi.org/
Missouri	Missouri Department of Economic Development	http://www.ded.mo.gov/
Montana	Montana Department of Commerce Montana Governor's Office of Economic Development	http://commerce.mt.gov/ http://business.mt.gov/
Nebraska	Nebraska Department of Economic Development	http://www.neded.org/
Nevada	Nevada Governor's Office of Economic Development	http://diversifynevada.com/
New Hampshire	New Hampshire Business Resource Center	http://www.nheconomy.com/
New Jersey	New Jersey Economic Development Authority	http://www.njeda.com/web/default.aspx
New Mexico	New Mexico Economic Development Department	http://www.edd.state.nm.us/
New York	Empire State Development / Department of Economic Development	http://www.esd.ny.gov/
North Carolina	North Carolina Department of Commerce	http://www.nccommerce.com/en
North Dakota	North Dakota Department of Commerce	http://www.business.nd.gov/
Ohio	Development Services Agency JobsOhio	http://www.development.ohio.gov/ http://jobs-ohio.com/
Oklahoma	Oklahoma Department of Commerce	http://www.okcommerce.gov/
Oregon	Business Oregon	http://www.oregon4biz.com/
Pennsylvania	Pennsylvania Department of Community and Economic Development	http://www.newpa.com/index.aspx
Rhode Island	Rhode Island Commerce Corporation	https://commerceri.com/
South Carolina	South Carolina Department of Commerce	http://www.sccommerce.com/
South Dakota	South Dakota Governor's Office of Economic Development	http://www.sdreadytowork.com/
Tennessee	Tennessee Department of Economic and Community Development	http://www.tnecd.com/
Texas	Texas Governor's Office of Economic Development and Tourism	http://governor.state.tx.us/ecodev/
Utah	Utah State Governor's Office of Economic Development	http://business.utah.gov/
Vermont	Vermont Agency of Commerce and Community Development	http://www.dca.state.vt.us/
Virginia	Virginia Economic Development Partnership	http://www.yesvirginia.org/
Washington	Washington State Department of Commerce	http://www.commerce.wa.gov/
West Virginia	West Virginia Development Office	http://www.wvdo.org/
Wisconsin	Wisconsin Department of Administration Wisconsin Economic Development Corporation	https://doa.wi.gov/Pages/LocalGovtsGrants/CommunityDevelopmentPrograms.aspx http://inwisconsin.com/
Wyoming	Wyoming Business Council	http://www.wyomingbusiness.org/

Appendix E: Evaluated laws

State	Tax Expenditure Report Law	Grants Report Law	Online Portal Law	Public Records Law*
Alabama	Ala. Code § 29-5A-46	no law found	no law found	Ala. Code § 41-29-3
Alaska	Alaska Stat. § 43.05.095	no law found	no law found	Alaska Stat. § 40.25.110 et seq.
Arizona	Ariz. Rev. Stat. § 42-1005	Ariz. Rev. Stat. § 41-1504	no law found	Ariz. Rev. Stat. § 41-1504
Arkansas	no law found	Ark. Code § 15-4-219	no law found	Ark. Code § 25-19-105
California	Cal. Gov. Code § 13305	no law found	no law found	Cal. Gov. Code § 6250 et seq.
Colorado	Colo. Rev. Stat. § 39-21-303	Colo. Rev. Stat. § 24-48.5-101	no law found	Colo. Rev. Stat. § 24-72-2
Connecticut	Conn. Gen. Stat. § 12-7b	Conn. Gen. Stat. § 32-1m	Conn. Gen. Stat. § 32-1m	Conn. Gen. Stat. § 32-457
Delaware	Del. Code tit. 29, § 8305	Del. Code tit. 29, § 8716A	no law found	Del. Code tit. 29, § 100
Florida	no law found	Fla. Stat. § 288.0001	no law found	Fla. Stat. § 288.075
Georgia	Ga. Code Ann. § 45-12-75	Ga. Code Ann. § 50-6-32	no law found	Ga. Code Ann. § 50-18-70 et seq.
Hawaii	Haw. Rev. Stat. § 23-71	no law found	no law found	Haw. Rev. Stat. § 92F
Idaho	Idaho Code Ann. § 67-703	no law found	no law found	Idaho Code Ann. § 74-1
Illinois	15 Ill. Comp. Stat. § 405/16	30 Ill. Comp. Stat. § 750/ 9-9; 30 Ill. Comp. Stat. § 750 / 10-9	30 Ill. Comp. Stat. § 708	5 Ill. Comp. Stat. § 140
Indiana	Ind. Code § 4-12-1-9(c)(6)	Ind. Code § 5-28-28-5	no law found	Ind. Code § 5-14-3
Iowa	Iowa Code § 2.48	Iowa Code § 15.107B	no law found	Iowa Code § 22
Kansas	Kan. Stat. Ann. § 74-72,123	HB 2223	HB 2223	Kan. Stat. Ann. § 45-2
Kentucky	no law found	Ky. Rev. Stat. § 154.12-2035	Ky. Rev. Stat. § 154.12-2035	Ky. Rev. Stat. § 61.870
Louisiana	La. Rev. Stat. § 47:1517	La. Rev. Stat. § 36:104	La. Rev. Stat. § 39:16.10	La. Rev. Stat. § 44:1
Maine	Me. Stat. tit. 39, §199-B	Me. Stat. tit. 5, §13070-P	no law found	Me. Stat. tit. 1, §13
Maryland	Md. Code, State Fin. & Proc. Code § 7-117	Md. Code, Econ. Dev. Code § 2.5-109	no law found	Md. Code, Gen. Pro. § 4-101
Massachusetts	Mass. Gen. Laws ch. 14, § 14	Mass. Gen. Laws ch. 6A, § 16G	Mass. Gen. Laws ch. 7, § 14C	Mass. Gen. Laws ch. 23G, § 2
Michigan	Mich. Comp. Laws § 21.271	Mich. Comp. Laws § 125.2009	no law found	Mich. Comp. Laws § 15.231 et seq.
Minnesota	Minn. Stat. § 270C.11	Minn. Stat. § 116J.30	no law found	Minn. Stat. § 13
Mississippi	Miss. Code Ann. § 57-13-47	Miss. Code Ann. § 57-1-12.2	Miss. Code Ann. § 27-104-155	Miss. Code Ann. § 57-1-14
Missouri	Mo. Rev. Stat. § 33.282	Mo. Rev. Stat. § 620.017.4	no law found	Mo. Rev. Stat. § 620.014

State	Tax Expenditure Report Law	Grants Report Law	Online Portal Law	Public Records Law*
Montana	no law found	no law found	no law found	Mont. Code Ann. § 2-6-1
Nebraska	Neb. Rev. Stat. § 77-379	Neb. Rev. Stat. § 81-1201.11	no law found	Neb. Rev. Stat. § 84-712.01 et seq.
Nevada	Nev. Rev. Stat. § 360.137	Nev. Rev. Stat. § 231.14075	no law found	Nev. Rev. Stat. § 231.069
New Hampshire	N.H. Rev. Stat. § 71-C	no law found	no law found	N.H. Rev. Stat. § 91-A
New Jersey	N.J. Rev. Stat. § 52:27B-20a	N.J. Rev. Stat. § 34:1B-4	no law found	N.J. Rev. Stat. § 47:1A-1 et seq.
New Mexico	no law found	no law found	no law found	N.M. Stat. Ann. § 6-25-27
New York	N.Y. Exec. Law § 181	N.Y. Econ. Dev. Law § 100-a	no law found	N.Y. Pub. Off. Law § 84
North Carolina	N.C. Gen. Stat. § 105-256	N.C. Gen. Stat. § 143B-437.07	no law found	N.C. Gen. Stat. § 132
North Dakota	no law found	no law found	no law found	N.D. Cent. Code § 44-04-18 et seq; N.D. Const. art. XI, § 6
Ohio	Ohio Rev. Code § 107.03	Ohio Rev. Code § 125.112(G)	Ohio Rev. Code § 125.112	Ohio Rev. Code § 187.04
Oklahoma	Okla Stat. tit. 68, § 205	Okla Stat. tit. 710, § 85	Okla Stat. tit. 62, § 46	Okla Stat. tit. 51, § 24A
Oregon	Or. Rev. Stat. § 291.202	Or. Rev. Stat. § 285A.050	Or. Rev. Stat. § 276A.253	Or. Rev. Stat. § 192
Pennsylvania	71 P.S. State Gov. § 240.4	12 Pa. Cons. Stat. § 303	no law found	65 P.S. Pub. Off. § 67.101 et seq.
Rhode Island	44 R.I. Gen. Laws § 44-48.1-1	42 R.I. Gen. Laws § 44-64-28	no law found	38 R.I. Gen. Laws § 38-2-1
South Carolina	no law found	S.C. Code Ann. § 34-43-30	no law found	S.C. Code Ann. § 30-4
South Dakota	no law found	no law found	no law found	S.D. Codified Laws § 1-53-5
Tennessee	Tenn. Code Ann. § 67-4-2109	Tenn. Code. Ann § 4-3-731(b)	no law found	Tenn. Code Ann. § 4-3-730
Texas	Tex. Gov. Code § 403.014	no law found	no law found	Tex. Gov. Code § 552
Utah	no law found	Utah Code § 63N 1-301	no law found	Utah Code § 63G 2
Vermont	Vt. Stat. Ann. tit. 32, § 312	no law found	no law found	Vt. Stat Ann. tit. 1, § 317
Virginia	no law found	Va. Code Ann. § 2.2-206.2	no law found	Va. Code Ann. § 2.2-37
Washington	Wash. Rev. Code § 43.136.065	no law found	no law found	Wash. Rev. Code § 42.56.270
West Virginia	W. Va. Code § 11-10-5s(c)	W. Va. Code § 5B-2-5	no law found	W. Va. Code § 5B-2-1
Wisconsin	Wis. Stat. § 16.425	2007 Act 125	no law found	Wis. Stat. § 19.31 et seq.
Wyoming	Wyo. Stat. Ann. § 39-15-105(a)(viii)(O)	Wyo. Stat. Ann. § 9-12-112	no law found	Wyo. Stat. Ann. § 16-4-203

**These laws may either be the state's public records law or a law detailing the duties and authorities of the state's primary economic development agency that contains relevant exemption language. See "State public records acts shield economic development deals from the public eye" on page 16 and Appendix G for more.*

Appendix F: State transparency portal websites

State	Portal Link
Alabama	http://open.alabama.gov/
Alaska	http://doa.alaska.gov/dof/reports/ckbkonline_reports.html
Arizona	https://openbooks.az.gov/
Arkansas	https://transparency.arkansas.gov/
California	https://open.fiscal.ca.gov/
Colorado	https://apps.colorado.gov/apps/oit/transparency/index.html
Connecticut	https://www.osc.ct.gov/openCT.html
Delaware	https://delaware.gov/topics/transparency
Florida	https://www.myfloridacfo.com/Transparency/
Georgia	http://www.open.georgia.gov/
Hawaii	http://transparency.hawaii.gov/
Idaho	https://transparent.idaho.gov
Illinois*	http://granttracker.ildceo.net/
Indiana*	https://secure.in.gov/apps/iedc/transparencyportal/home
Iowa	https://data.iowa.gov/
Kansas	http://www.kanview.ks.gov/
Kentucky*	http://www.thinkkentucky.com/fireports/FISearch.aspx
Louisiana	https://checkbook.la.gov/
Maine	http://opencheckbook.maine.gov/transparency/index.html
Maryland	https://spending.dbm.maryland.gov/
Massachusetts	https://www.macomptroller.org/cthru
Michigan	https://sigma.michigan.gov/EI360TransparencyApp/jsp/home
Minnesota	https://mn.gov/mmb/transparency-mn/
Mississippi	http://www.transparency.mississippi.gov/

State	Portal Link
Missouri	https://mapyourtaxes.mo.gov/
Montana	https://transparency.mt.gov/
Nebraska	http://www.statespending.nebraska.gov/
Nevada	http://openbudget.nv.gov
New Hampshire	https://www.nh.gov/transparentnh/
New Jersey	https://yourmoney.nj.gov/
New Mexico	https://www.sunshineportalnm.com/
New York	https://www.openbooknewyork.com/
North Carolina	https://www.nc.gov/government/open-budget
North Dakota	https://www.nd.gov/omb/public/transparency
Ohio	http://www.ohiotreasurer.gov/Transparency/Home
Oklahoma	http://checkbook.ok.gov/
Oregon	https://www.oregon.gov/transparency
Pennsylvania	https://www.patreasury.gov/transparency/index.php
Rhode Island	http://www.transparency.ri.gov/
South Carolina	https://applications.sc.gov/SpendingTransparency/BudgetTransparencyMain.aspx
South Dakota	https://open.sd.gov/
Tennessee	https://www.tn.gov/transparenttn.html
Texas	https://comptroller.texas.gov/transparency/spending/
Utah	https://www.utah.gov/transparency/
Vermont	https://spotlight.vermont.gov/
Virginia	https://www.datapoint.apa.virginia.gov/
Washington	http://fiscal.wa.gov/
West Virginia	http://www.transparencywv.org/
Wisconsin	http://openbook.wi.gov/
Wyoming	http://www.wyopen.gov/

**States marked with a star indicate the listed portal is not the state's main checkbook site, but the checkbook portal maintained by the state's primary economic development agency that was evaluated for the purposes of this report.*

Appendix G: State open records acts and how they apply to economic development deals

Below is a state-by-state list of public record acts and economic development agency laws and the relevant phrases evaluated for the textbox on page 16.

Alabama

Ala. Code § 41-29-3 states "all information concerning a proposed project seeking an economic development incentive which is provided to any state or local government, agency, department, or other entity seeking an economic development incentive shall be confidential."

Alaska

Alaska Stat. § 40.25.110 et seq. – Alaska's Public Records Act – states that "proprietary, privileged, or ... trade secret[s]" can be exempted.

Arizona

Ariz. Rev. Stat. § 41-1504 excuses the Arizona Commerce Authority from Title 39 Chapter 1, the state's public records act, and from having to reveal information that "if made public ... could potentially harm the applicant's, the potential applicant's or this state's competitive position relating to potential business development opportunities and strategies."

Arkansas

Ark. Code § 25-19-105 – the Arkansas Freedom of Information Act – exempts "Files that, if disclosed would give advantage to competitors or bidders and records maintained by the Arkansas Economic Development Commission related to any business entity's planning, site location, expansion, operations, or product development and marketing, unless approval for release of such records is granted by the business entity."

California

Cal. Gov. Code § 6250 et seq. – the California Public Records Act – states that an "Agency shall justify withholding any record by demonstrating that the record in question is exempt under express provisions of this chapter or that on the facts of the particular case the public interest served by not disclosing the record clearly outweighs the public interest served by disclosure of the record." These types of general provisions can be used to shield disclosure.

Colorado

Colo. Rev. Stat. § 24-72-2 – the Colorado Public Records Law – exempts "Trade secrets, privileged information, and confidential commercial, financial, geological, or geophysical data."

Connecticut

Conn. Gen. Stat. § 32-457 states that "no awarding authority shall be required to disclose confidential or proprietary information or trade secrets."

Delaware

Del. Code tit. 29, § 100 – Delaware's Freedom of Information Act – exempts "Trade secrets and commercial or financial information obtained from a person which is of a privileged or confidential nature."

Florida

Fla. Stat. § 288.075 allows information regarding economic development agreements to "remain confidential and exempt for 180 days after the final project order is issued." Additionally, the law provides that "an economic development agency may extend the period of confidentiality ... for up to an additional 12 months upon written request from the private corporation."

Georgia

Ga. Code Ann. § 50-18-70 et seq. – the Georgia Open Records Act – states that "documents shall be disclosed upon proper request after a binding commitment has been secured or the project has been terminated."

Hawaii

Haw. Rev. Stat. § 92F – the Hawaii Uniform Information Practices Act – exempts "Government records that, by their nature, must be confidential in order for the government to avoid the frustration of a legitimate government function."

Idaho

Idaho Code Ann. § 74-1 – the Idaho Public Records Act – exempts "records gathered by a local agency or the Idaho Department of Commerce ... for the specific purpose of assisting a person to locate, maintain, invest in, or expand business operations in the state of Idaho."

Illinois

5 Ill. Comp. Stat. § 140 – the Illinois Freedom of Information Act – exempts "Trade secrets and commercial or financial information obtained from a person or business … [in which] disclosure of the trade secrets or commercial or financial information would cause competitive harm to the person or business, and only insofar as the claim directly applies to the records requested."

Indiana

Ind. Code § 5-14-3 – the Indiana Access to Public Records Act – provides that "Records relating to negotiations between the Indiana economic development corporation, the ports of Indiana, the Indiana state department of agriculture, the Indiana finance authority, an economic development commission, a local economic development organization (as defined in IC 5-28-11-2(3)), or a governing body of a political subdivision with industrial, research, or commercial prospects, if the records are created while negotiations are in progress," are exempt and confidential.

Iowa

Iowa Code § 22 – the Iowa Open Records Law – exempts "Economic development authority information on an industrial prospect with which the authority is currently negotiating."

Kansas

Kan. Stat. Ann. § 45-2 – the Kansas Open Records Act – exempts "Public records pertaining to prospective location of a business or industry where no previous public disclosure has been made of the business' or industry's interest in locating in, relocating within or expanding within the state," which limits the disclosure of economic development deals."

Kentucky

Ky. Rev. Stat. § 61.870 – the Kentucky Open Records Act – exempts "Public records pertaining to a prospective location of a business or industry where no previous public disclosure has been made of the business' or industry's interest in locating in, relocating within or expanding within the Commonwealth."

Louisiana

La. Rev. Stat. § 44:1 – the Louisiana Public Records Act – states that "Notwithstanding any other provision of this Chapter to the contrary, records in the custody of the Department of Economic Development pertaining to an active negotiation with a person for the purpose of retaining, expanding, or attracting economic or business development in the state shall be confidential and shall not be subject to the provisions of R.S. 44:31, 32, or 33, if the person requests such confidentiality in writing detailing the reasons such person requests confidentiality and asserting that the negotiation is conditioned in whole or in part on the maintenance of such confidentiality, and the secretary of the Department of Economic Development determines that the disclosure of such records would have a detrimental effect on the negotiation."

Maine

Me. Stat. tit. 1, §13 – Maine's Freedom of Access Act – allows exemptions when "public disclosure puts a business at a competitive disadvantage and, if so, whether that business's interest substantially outweighs the public interest in the disclosure of records."

Maryland

Md. Code, Gen. Pro. § 4-101 – the Maryland Public Information Act – states that "A custodian shall deny inspection of the part of a public record that contains any of the following information provided by or obtained from any person or governmental unit: (1) a trade secret; (2) confidential commercial information; (3) confidential financial information; or (4) confidential geological or geophysical information."

Massachusetts

Mass. Gen. Laws ch. 23G, § 2 declares that "Any documentary materials or data whatsoever made or received by any member or employee of the [Massachusetts Development Finance] Agency and consisting of, or to the extent that such materials or data consist of, trade secrets or commercial or financial information regarding the operation of any business conducted by an applicant for any form of assistance which the Agency is empowered to render or regarding the competitive position of such applicant in a particular field of endeavor, shall not be deemed public records of the Agency and specifically shall not be subject to the provisions of section 10 of chapter 66."

Michigan

Mich. Comp. Laws § 15.231 et seq. – the Michigan Freedom of Information Act – exempts "Trade secrets or commercial or financial information voluntarily provided to an agency for use in developing governmental policy if: (i) The information is submitted upon a promise of confidentiality by the public body. (ii) The promise of confidentiality is authorized by the chief administrative officer of the public body or by an elected official at the time the promise is made. (iii) A description of the information is recorded by the public body within a reasonable time after it has been submitted, maintained in a central place within the public body, and made available to a person upon request."

Minnesota

Minn. Stat. § 13 – the Minnesota Data Practices Act – states that "Data submitted to a government entity under subdivision 1 become public when public financial assistance is provided or the business receives a benefit from the government entity, except that the following data remain private or nonpublic: business plans; income and expense projections not related to the financial assistance provided; customer lists; income tax returns; and design, market, and feasibility studies not paid for with public funds."

Mississippi

Miss. Code Ann. § 57-1-14 states that "any records of the Department of Economic and Community Development which contain client information concerning development projects shall be exempt from the provisions of the Mississippi Public Records Act of 1983 for a period of two (2) years after receipt of the information by the department."

Missouri

Mo. Rev. Stat. § 620.014 states that "Records and documents submitted to the department of economic development, to the Missouri economic development, export and infrastructure board, or to a regional planning commission formed pursuant to chapter 251, relating to financial investments in a business, or sales projections or other business plan information which may endanger the competitiveness of a business, or records pertaining to a business prospect with which the department, board, or commission is currently negotiating, may be deemed a closed record as such term is defined in section 610.010."

Montana

Mont. Code Ann. § 2-6-1 – the Montana Freedom of Information Act – exempts "trade secrets, as defined in 30-14-402, that are not pertinent to public hazards and that are protected pursuant to Title 30, Chapter 14, Part 4."

Nebraska

Neb. Rev. Stat. § 84-712.01 et seq. – the Nebraska Public Records Act – exempts "Trade secrets, academic and scientific research work which is in progress and unpublished, and other proprietary or commercial information which if released would give advantage to business competitors and serve no public purpose."

Nevada

Nev. Rev. Stat. § 231.069 states that "The Office [of Economic Development] shall keep confidential any record or other document of a client which is in its possession if the client: (a) Submits a request in writing that the record or other document be kept confidential by the Office; and (b) Demonstrates to the satisfaction of the Office that the record or other document contains proprietary or confidential information."

New Hampshire

N.H. Rev. Stat. § 91-A – the New Hampshire Right to Know Law – allows for "Consideration of confidential, commercial, or financial information that is exempt from public disclosure under RSA 91-A:5, IV in an adjudicative proceeding pursuant to RSA 541 or RSA 541-A."

New Jersey

N.J. Rev. Stat. § 47:1A-1 et seq. – the New Jersey Open Public Records Act – exempts "trade secrets and proprietary commercial or financial information obtained from any source."

New Mexico

N.M. Stat. Ann. § 6-25-27 states that "Information obtained by the department or the authority that is proprietary technical or business information or related to the possible relocation or expansion of an eligible entity shall be confidential and not subject to inspection pursuant to the Inspection of Public Records Act."

New York

N.Y. Pub. Off. Law § 84 – New York's Freedom of Information Law – states that agencies can "deny access to records or portions thereof that ... are trade secrets or are submitted to an agency by a commercial enterprise or derived from information obtained from a commercial enterprise and which if disclosed would cause substantial injury to the competitive position of the subject enterprise."

North Carolina

N.C. Gen. Stat. § 132 – the North Carolina Public Records Law – states that "Public records relating to the proposed expansion or location of specific business or industrial projects may be withheld so long as their inspection, examination or copying would frustrate the purpose for which such public records were created."

North Dakota

N.D. Const. art. XI, § 6 – the North Dakota Open Records Law – states that "Unless made confidential under subsection 1, the following economic development records and information are exempt: a. Records and information pertaining to a prospective location of a business or industry, including the identity, nature, and location of the business or industry, when no previous public disclosure has been made by the business or industry of the interest or intent of the business or industry to locate in, relocate within, expand within this state, or partner with a public entity to conduct research or to license a discovery or innovation." These stipulations mean that the disclosure of economic development deals is limited.

Ohio

Ohio Rev. Code § 187.04 states that "Terms designating records created or received by JobsOhio that shall be made available to the public under the same conditions as are public records under section 149.43 of the Revised Code. Documents designated to be made available to the public pursuant to the contract shall be kept on file with the agency."

Oklahoma

Okla. Stat. tit. 51, § 24A – the Oklahoma Open Records Act – exempts "Business plans, feasibility studies, financing proposals, marketing plans, financial statements or trade secrets submitted by a person or entity seeking economic advice from the Oklahoma Department of Commerce."

Oregon

Or. Rev. Stat. § 192 – the Oregon Public Records Law – exempts "The following records, communications and information submitted to the Oregon Business Development Commission, the Oregon Business Development Department, the State Department of Agriculture, the Oregon Growth Board, the Port of Portland or other ports as defined in ORS 777.005 (Definitions for ORS 777.005 to 777.725 and 777.915 to 777.953), or a county or city governing body and any board, department, commission, council or agency thereof, by applicants for investment funds, grants, loans, services or economic development moneys, support or assistance including, but not limited to, those described in ORS 285A.224 (Business Retention Fund): (A) Personal financial statements. (B) Financial statements of applicants. (C) Customer lists. (D) Information of an applicant pertaining to litigation to which the applicant is a party if the complaint has been filed, or if the complaint has not been filed, if the applicant shows that such litigation is reasonably likely to occur; this exemption does not apply to litigation which has been concluded, and nothing in this subparagraph shall limit any right or opportunity granted by discovery or deposition statutes to a party to litigation or potential litigation. (E) Production, sales and cost data. (F) Marketing strategy information that relates to applicant's plan to address specific markets and applicant's strategy regarding specific competitors."

Pennsylvania

65 P.S. Pub. Off. § 67.101 et seq. – Pennsylvania's Right to Know Act – exempts "A record that constitutes or reveals a trade secret or confidential proprietary information."

Rhode Island

38 R.I. Gen. Laws § 38-2-1 – the Rhode Island Access to Public Records Act – exempts "Reports and statements of strategy or negotiation with respect to the investment or borrowing of public funds, until such time as those transactions are entered into."

South Carolina

S.C. Code Ann. § 30-4 – the South Carolina Public Records Law – states that "confidential proprietary information provided to a public body for economic development or contract negotiations purposes is not required to be disclosed."

South Dakota

S.D. Codified Laws § 1-53-5 states that "All information received by the Governor's Office of Economic Development shall be open to public inspection if it appears to the commissioner that such inspection may assist in carrying out or furthering the purposes of the office, except if the provider of such information requests that the information remain confidential and not be open to public inspection."

Tennessee

Tenn. Code Ann. § 4-3-730 exempts documents if an official of the Department of Economic and Community Development "determines that a document or information is of such a sensitive nature that its disclosure or release would seriously harm the ability of this state to compete or conclude agreements or contracts for economic or community development."

Texas

Tex. Gov. Code § 552 – the Texas Public Information Act – states that "Unless and until an agreement is made with the business prospect, information about a financial or other incentive being offered to the business prospect by the governmental body or by another person is excepted from the requirements of Section 552.021."

Utah

Utah Code § 63G 2 – the Utah Government Records Access and Management Act – exempts "records that would reveal negotiations regarding assistance or incentives offered by or requested from a governmental entity for the purpose of encouraging a person to expand or locate a business in Utah, but only if disclosure would result in actual economic harm to the person or place the governmental entity at a competitive disadvantage."

Vermont

Vt. Stat Ann. tit. 1, § 317 – the Vermont Public Records Law – exempts "Trade secrets, meaning confidential business records or information … which gives its user or owner an opportunity to obtain business advantage over competitors who do not know it or use it."

Virginia

Va. Code Ann. § 2.2-37 – the Virginia Freedom of Information Act – exempts "Information contained in the strategic plan, marketing plan, or operational plan prepared by the Virginia Economic Development Partnership Authority pursuant to § 2.2-2237.1 regarding target companies, specific allocation of resources and staff for marketing activities, and specific marketing activities that would reveal to the Commonwealth's competitors for economic development projects the strategies intended to be deployed by the Commonwealth, thereby adversely affecting the financial interest of the Commonwealth."

Washington

Wash. Rev. Code § 42.56.270 – the Washington Public Records Act – exempts "Financial or proprietary information collected from any person and provided to the department of commerce or the office of the governor in connection with the siting, recruitment, expansion, retention, or relocation of that person's business and until a siting decision is made, identifying information of any person supplying information under this subsection and the locations being considered for siting, relocation, or expansion of a business."

West Virginia

W. Va. Code § 5B-2-1 states that "Any documentary material, data or other writing made or received by the West Virginia Development Office or other public body, whose primary responsibility is economic development, for the purpose of furnishing assistance to a new or existing business shall be exempt from the provisions of article one [§§ 29B-1-1 et seq.], chapter twenty-nine-b of this code: Provided, That any agreement entered into or signed by the Development Office or public body which obligates public funds shall be subject to inspection and copying pursuant to the provisions of said article as of the date the agreement is entered into, signed or otherwise made public."

Wisconsin

Wis. Stat. § 19.31 et seq. states that "An authority may withhold access to any record or portion of a record containing information qualifying as a trade secret as defined in s. 134.90 (1)(c)."

Wyoming

Wyo. Stat. Ann. § 16-4-203 – the Wyoming Public Records Act – exempts "Trade secrets, privileged information and confidential commercial, financial, geological or geophysical data furnished by or obtained from any person."

Notes

1 2015: Joseph Parilla and Sifan Liu, Metropolitan Policy Program at Brookings, *Examining the Value of Local Economic Development Incentives: Evidence from four U.S. Cities*, March 2018; 2019 inflation calculated using The Bureau of Labor Statistics' CPI Inflation Calculator at https://data.bls.gov/cgi-bin/cpicalc.pl.

2 Joint Legislative Audit and Review Commission, State of Virginia, *Economic Development Incentives 2018: Spending, Performance, and Economic Benefits*, 2018, archived on 27 November 2019 at web.archive.org/web/20190218012649/http://jlarc.virginia.gov/pdfs/reports/Rpt514.pdf.

3 Louisiana Legislative Auditor, *Tax Incentive Reporting: Evaluation of Agency Compliance with Act 191 of the 2013 Regular Session*, 3 October 2018. https://lla.la.gov/PublicReports.nsf/8F85E9838E24E5308625831B00524FF5/$FILE/0001A8EC.pdf.

4 Office of Program Evaluation & Government Accountability of the Maine State Legislature, *Economic Development Programs in Maine – EDPs Still Lack Elements Critical for Performance Evaluation and Public Accountability*, December 2006, archived on 27 November 2019 at web.archive.org/web/20181019122136/https://www.maine.gov/legis/opega/reports/Economic%20Development%20Programs%202006/EcDev%20-%20Final%20Report.pdf.

5 Wisconsin Economic Development Corporation, *Wisconsin's Annual Report on Economic Development*, 2018, archived on 27 November 2019 at /web/20191127175954/https://wedc.org/wp-content/uploads/2018/10/FY18-WEDC_ARED-REPORT.pdf.

6 Scott Gross, "Transparency Concerns raised over Delaware economic development group," *Delaware News Journal*, 10 March 2018.

7 New Jersey State Legislature, "Acts of the Sixteenth General Assembly of the State of New Jersey, Chapter 346", *Laws of the State of New-Jersey, Volume 1998,* New York Public Library, 1821.

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