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## State & Regional Policy Resources

### Website Accountability Tools at [www.goodjobsfirst.org](http://www.goodjobsfirst.org)

**Accountable USA** – 51 web pages about each state plus D.C. with links to every study concerning a given state, major subsidy programs, transparency ratings, controversial deals, Big Giveaway Index, Walmart subsidies, and more.

**Subsidy Tracker** – the first-ever 50 states-plus DC database of deal-specific economic development subsidy data, searchable by company, state and other variables. Quickly identify your state’s biggest subsidy recipients.

(Coming 9/27/17!) **Subsidy Tracker 2** – Our new database capturing the first-ever records disclosed under GASB Statement No. 777 on Tax Abatement Disclosures.

**Show Us the Subsidized Jobs** (2014) – a 50 states-plus D.C. “report card” rating the transparency of major economic development subsidy programs, especially how well they report on actual jobs created and actual wages paid.

**Money for Something** (2011) – a 50 states-plus D.C. “report card” rating of major state subsidy programs on how well they require job creation *and* job quality.

**Money-back Guarantees for Taxpayers** (2012) – a 50 states-plus D.C. “report card” rating of the same 245 programs on how well states monitor actual outcomes, how well they enforce job-creation requirements, and whether they claw back or rescind subsidies.

**The Great American Jobs Scam: Corporate Tax Dodging and the Myth of Job Creation** (Berrett-Koehler, July 2005) Our 287-page indictment of America’s corrupted economic development system that costs \$70 billion a year, routinely allows companies to fail to deliver on jobs and tax revenue, and undermines tax bases needed for skills and infrastructure. (Free at [www.goodjobsfirst.org/GAJS](http://www.goodjobsfirst.org/GAJS) )

## **GASB Statement No. 77 Resources**

**General Information:** [www.goodjobsfirst.org/gasb-statement-no-77](http://www.goodjobsfirst.org/gasb-statement-no-77)

**Summary of the Statement itself:** [www.goodjobsfirst.org/GASB77Analysis](http://www.goodjobsfirst.org/GASB77Analysis)

**Latest news about the new data:** [www.goodjobsfirst.org/gasb-77-chronicles-good-jobs-firsts-commentaries-gasb-statement-no-77-takes-effect](http://www.goodjobsfirst.org/gasb-77-chronicles-good-jobs-firsts-commentaries-gasb-statement-no-77-takes-effect)

### **Fairness (or Not) to Small Business**

#### ***In Search of A Level Playing Field: What Leaders of Small Business***

***Organizations Think About Economic Development Incentives*** (2015) A national survey of leaders of small business organizations reveals that they overwhelmingly believe that state economic development incentives favor big businesses, that states are overspending on large individual deals, and that state incentive programs are not effectively meeting the needs of small businesses seeking to grow.

***Shortchanging Small Business: How Big Businesses Dominate State Economic Development Incentives*** (2015) Despite politicians' praise for small business' contributions to economic growth, a 14-state analysis of subsidy programs open to companies of any size finds big business receive 90 percent of incentive dollars.

***Slicing the Budget Pie for Big Business: How Three States Allocate Economic Development Dollars, Large Companies versus Small*** (2016 ) A deeper dive into the economic development budgets of Florida, Missouri and New Mexico again reveals a sharp bias against small, local and entrepreneurial businesses.

***Uncle Sam's Favorite Corporations: Identifying the Large Companies that Dominate Federal Subsidies*** (2015) Based on an expansion of the Subsidy Tracker database to the federal level, this report shows that big business receives an outsize share of grants, allocated tax credits, loans, loan guarantees and bailout funds awarded by federal agencies.

***Subsidizing the Corporate One Percent*** (2014) As a result of substantial enhancements we have made to our Subsidy Tracker database, it is possible for the first time to estimate the share of total state and local economic development awards going to the largest corporations.

## Positive and Alternative Models

***Growing Pennsylvania's High-Tech Economy: Choosing Effective Investments*** (2010) Two unique analyses make a strong empirical argument that states should shun the costly "economic war among the states," grow their own high-tech jobs, play to their high-tech skills and help small and young businesses.

***Ending Job Piracy, Building Regional Prosperity*** (2014) Local job piracy within a metro area generates heavy taxpayer costs, both in lost tax revenues and externalities associated with sprawl while failing to create new jobs. But anti-piracy agreements in the Denver, Colorado and Dayton, Ohio regions have built an economic development ethos emphasizing shared regional prosperity.

***Breaking Down Silos Between Economic Development and Public Transportation: An Evaluation of Four States' Modest Efforts In Making Job Subsidies Location-Efficient*** (2012) Efforts to curb "job sprawl" by better aligning development subsidies with land use planning and/or public transportation.

## "Business Climate" Myths Debunked

***Grading Places: What Do the Business Climate Rankings Really Tell Us? A methodological takedown of the leading pseudo-social science "business climate" studies by the Tax Foundation, the American Legislative Exchange Council and others.***

***Selling Snake Oil to the States: The American Legislative Exchange Council's Flawed Prescriptions for Prosperity*** (2012) – The regressive-tax and wage-suppression policies advocated by ALEC fail to produce higher job creation or income growth in the states.

## Perils of Privatizing Economic Development

***Creating Scandals Instead of Jobs: The Failures of Privatized State Economic Development Agencies*** (2013) A follow-up to *Public-Private Power Grab* finds recurring accountability problems in privatized state development corporations (esp. Arizona, Florida, Indiana, Ohio, and Wisconsin).

***Public-Private Power Grab: The Risks in Privatizing State Economic Development Agencies*** (2011) Details 20 years of troubled history: performance problems, scandals and less accountability.

## **War among the States, “Megadeals” & Overspending**

***Will Amazon Fool Us Twice? Why State and Local Governments Should Stop Subsidizing the Online Giant's Growing Distribution Network*** (2016) The retail giant is on a subsidy-grabbing binge for its rapid warehouse buildout, getting paid to do what it must do to deliver on its Prime business model.

***Money Lost to the Cloud: How Data Centers Benefit from State and Local Government Subsidies*** (2016) State and local subsidies provided to data centers owned by tech giants Google, Apple, Microsoft, Facebook and Amazon Web Services have been awarded more than \$2 billion. Eleven data center megadeals average \$1.95 million in cost per job, and 27 states have data-center-specific tax exemptions.

***Smart Skills and Mindless Megadeals: Cost-Effective Workforce Development versus Costly “Buffalo Hunting,” with Proven Policy Solutions*** (2016) Megadeal costs per job now top \$658,000 and 14 deals cost more than \$2 million per job, while 25 of 33 job training programs cost less than \$2,000 per job.

***Megadeals: The Largest Economic Development Subsidy Packages Ever Awarded By State and Local Governments in the United States*** (2013) Two hundred and forty deals costing up to \$5.6 billion each with an average cost per job of \$456,000.

***The Job-Creation Shell Game: Ending the Wasteful Practice of Subsidizing Companies that Move Jobs from One State to Another*** (2013) – An exposé of “interstate job fraud,” when a state pirates existing jobs from another state and fraudulently relabels them “new” for eight and nine-figure subsidy packages.

***Who is Funding Texas Gov. Rick Perry's Partisan Job-Piracy Trips?*** (2013) Good Jobs First reveals that contrary to misleading disclaimers, Texas Gov. Rick Perry's unprecedented partisan job-piracy trips have been financed in part by taxpayer dollars.

***Paying Taxes to the Boss: How a Growing Number of States Subsidize Companies with the Withholding Taxes of Workers*** (2012) – 16 states allow some companies to keep other people’s money: almost \$700 million a year of their employees’ state income taxes.

***Memphis Blues: How Corporate Property Tax Breaks and Stadium Subsidies are Sapping the City's Fiscal Strength*** (2014) Memphis is avoiding its pension obligations while granting costly property tax abatements, or PILOTs, to dozens of large corporations, costing the city 1/7<sup>th</sup> of its property tax base. It has also taking on debt to benefit Electrolux, Bass Pro and pro sports franchises.

## **Subsidies and Smart Growth (or Sprawl)**

***Paid to Sprawl: Subsidized Job Flight in Cleveland and Cincinnati*** (2011) The largest study ever performed of subsidized corporate relocations finds them fueling sprawl, as measured by metrics such as plant closings and workplace transit accessibility.

**“TIF, Green Fields, and Sprawl”** (2008) Published in *Planning and Environmental Law*, a journal of the American Planning Association, examines the nation's most controversial economic development subsidy: tax increment financing. It includes a segment on New Mexico, where TIF deregulation threatens to undermine funding for state and local public services.

***Gold Collar: How State Job Subsidies in the Chicago Region Favor Affluent Suburbs*** (2007) Analyzes the geographic distribution of 780 State of Illinois economic development subsidy deals worth more than \$1.1 billion and reveals that they have massively subsidized regional inequality and sprawl in the six-county Chicago metropolitan area.

***The Thin Cities: How Subsidized Job Piracy Deepens Inequality in the Twin Cities Metro Area*** (2006) Eighty-six companies received subsidies simply to relocate within the Twin Cities metro area; the moves, overwhelmingly outward bound, increased regional inequality as measured by poverty, race, welfare dependency, tax capacity, and transit access.

***The Geography of Incentives: Economic Development and Land Use in Michigan*** (2006) The largest study ever made of the geographic distribution of job subsidies reveals that they have promoted sprawl in Michigan. An analysis of 4,000 deals finds they fostered job creation and retention where it is needed least B shortchanging the central cities, favoring more affluent outlying areas.

***Sprawling by the Lake: How IDA-Granted Property Tax Exemptions Undermine Older Parts of the Buffalo/Niagara Metro Area*** (May 2007) State-regulated Industrial Development Agencies are subsidizing job creation and investment, but not in areas that most need them. In Erie County, wealthy suburbs get disproportionate shares of tax exemptions, fueling sprawl.

***Skimming the Sales Tax: How Wal-Mart and other Big Retailers (Legally) Keep a Cut of the Taxes We Pay on Everyday Purchases*** (2008) The first 50-state analysis of sales tax “vendor discounts” finds they cost states more than \$1 billion a year and that 13 states fail to cap such fees, providing windfalls for chains such as Wal-Mart.

## **Transit and Transit-Oriented Development**

***Bosses for Buses: U.S. Employers Supporting Public Transit*** (2013) A wide-ranging analysis finds that employer support for transit is surging locally. But on national issues, corporate voices are not unified, reducing the chances for more federal support for transit.

***Transit Rider Organizing: A How-To Manual*** (2011) Based on two community-labor “boot camps,” this first-ever manual features inspirational stories of creative grassroots campaign victories. Plus links to strategic resources and a national directory of rider groups.

***Work for All the Crafts: Restoring the Union Depot in St. Paul*** (2014) Thirteen Building Trades crafts got work when the stimulus-backed TIGER program helped restore the Union Depot in St. Paul. And the resulting redevelopment around the Depot and along the new Green Line between the Twin Cities’ downtowns will create billions of dollars’ more in construction work for years to come.

***Work for All the Crafts: Building Normal’s Multimodal Transit Hub into Illinois’ Second Busiest Amtrak Station*** (2014 ) The building of Normal, Illinois’ Uptown Station created 140,000 hours of work for construction workers in at least 13 different crafts, who were then suffering the highest unemployment rates of their careers. It also anchors a redevelopment corridor with many times more private construction.

***Making the Connection: Transit-Oriented Development and Jobs*** (2006) TOD is growing in popularity, due in part to its environmental benefits and innovative design. This report emphasizes another benefit, looking at 25 TOD projects around the country and how they serve working families - particularly those with low and moderate income - by providing affordable housing and/or better access to jobs.

***Missing the Bus: How States Fail to Connect Economic Development with Public Transit*** (2003) – a 50-state study finds no state effectively uses its development incentives to make jobs accessible via public transportation, and only four states collect data on subsidized corporate relocations to determine if they are making jobs more or less accessible to low-wage workers.