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Memo

To: Matthew Fahrenbruch, Kansas Legislative Division of Post Audit

From: Khara Boender and John Hamman, The Pew Charitable Trusts

Date: Jan. 26, 2022

Subject: Resources on economic development incentives offered in other states

Many state tax incentive evaluation laws require that evaluation staff review similar tax expenditures available in other states. This can help staff compare the design and administration of those programs with those offered in their own state, and if analyses of those programs are available, use findings from those reviews to help provide additional insight. The resources included below can help provide additional information about tax incentive programs offered in other states across the country:

- A member login is required; however, [The Council for Community and Economic Research State Business Incentives Database](#) provides information about incentive programs currently offered in each state.
- The [National Conference of State Legislatures State Tax Incentive Evaluations Database](#) houses tagged evaluations from various states. You can search the database by type of incentive if you want to see specific evaluations from other states. You may also use the “literature review” tag to see which sources and methodologies analysts in other states have relied on to compare similar incentives.
- The [Good Jobs First Subsidy Tracker](#) is more project-focused but could still be of interest.
- It is quite possible you have already seen these publications from your own office; however, we want to point out a three-part report, *Economic Development: Determining Which Economic Development Tools Are Most Important and Effective in Promoting Job Creation and Economic Growth in Kansas*. Links to each part of the report are included below—of particular interest, [Part 2](#) focuses on “Does Kansas Have the Appropriate Programs and Incentives to Enhance Economic Development in the State?”
 - [Part 1](#), [Part 2](#), [Part 3](#)
- Finally, the Colorado Office of the State Auditor (OSA) is approaching its fifth year of evaluations and has completed reviews of nearly 200 expenditures. OSA’s evaluations of each expenditure must detail similar expenditures available in other states and must address whether there are other tax expenditures, federal or state spending, or other programs with similar purposes, how those all are coordinated, if coordination could be improved, and whether redundancies could be eliminated. We’d recommend reviewing OSA’s [compilation reports](#) for some examples. We would also be happy to connect you directly with OSA staff to get a better idea of how they approach these questions and what sources they consult.

We hope these links are helpful; Pew also maintains some internal resources that we may be able to refer you to if you have specific types of programs in mind. Please do not hesitate to reach out if you have any additional questions.