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State Documents Reviewed for This Report

Document Name	Document Year	Produced By	Online Link
Alabama			
<i>No tax incentive documents meeting the assessment criteria were found. For methodological details, see Appendix B.</i>			
Alaska			
Fall 2010 Revenue Sources Book	2010	Alaska Department of Revenue, Tax Division	http://www.tax.alaska.gov/programs/documentviewer/viewer.aspx?2126f
Alaska's Clear and Equitable Share (ACES) Status Report	2010	Alaska Department of Revenue	http://www.revenue.state.ak.us/1-14-10%20ACES%20Status%20Report%20final2%20%283%29.pdf
The Alaska Film Office 2011 Report to the 27th Legislature	2011	Alaska Department of Commerce, Community, & Economic Development, Alaska Film Office	http://www.film.alaska.gov/pdf/2011-Report-to-Legislature-final.pdf
Department of Revenue Seafood Industry Tax and Assessment Revenues	2011	Alaska State Legislature, Legislative Budget and Audit Committee	http://www.legaudit.state.ak.us/pages/audits/2011/pdf/30061rpt.pdf
Oil and Gas Production Tax Status Report to the Legislature	2011	Alaska Department of Revenue	http://revenue.state.ak.us/2011%20OOG%20Tax%20Report%201-18-2011%20on%20Letterhead.pdf
Financial Incentives and Tax Credit Programs	N/A	Alaska Department of Natural Resources	http://dog.dnr.alaska.gov/Programs/ExplorationIncentives.htm

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Arizona			
Arizona Income Tax Credits	2009	Arizona Department of Revenue	http://www.azdor.gov/LinkClick.aspx?fileticket=vTECXbzXJZU=&tabid=130
Annual Report FY2009	2009	Arizona Department of Commerce	<i>Not available online</i>
Joint Legislative Income Tax Credit Review Committee Annual Report	2010	Arizona State Legislature	http://azmemory.lib.az.us/cdm4/document.php?CISOROOT=/statepubs&CISOPTR=184&REC=1
Income Tax Credit Review - Open Sessions 2010	2010	State of Arizona Joint Legislative Budget Committee	http://www.azleg.gov/jlbc/jlitcrpt121410.pdf
The Revenue Impact of Arizona's Tax Expenditures FY2009/10	2010	Arizona Department of Revenue, Office of Economic Research and Analysis	http://www.azdor.gov/LinkClick.aspx?fileticket=JL-F9b7MZ-M%3d&tabid=108&mid=492
Enterprise Zone Program Annual Report FY2010	2010	Arizona Department of Commerce	http://www.azcommerce.com/doclib/finance/ez%20annual%20report%2010.pdf
Arizona Department of Revenue 2010 Annual Report	2010	Arizona Department of Revenue	http://www.azdor.gov/Portals/0/AnnualReports/FY10%20Annual%20Report_Web.pdf
2011 Tax Handbook	2011	State of Arizona Joint Legislative Budget Committee	http://www.azleg.gov/jlbc/11taxbook/11taxbk.pdf
Motion Picture Production Tax Incentives Program Calendar Year 2009	2011	Arizona Department of Commerce	http://www.azcommerce.com/doclib/finance/mopic09report.pdf

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Arkansas			
Performance Audit - Selected Programs of the Consolidated Incentive Act of 2003	2009	Arkansas Legislative Joint Auditing Committee	arklegaudit.gov/showfile.php?t=webaudit&fid=PSPE02908
Performance Audit - Selected Industries Receiving Economic Incentives from the Consolidated Incentive Act of 2003	2010	Arkansas Legislative Joint Auditing Committee	arklegaudit.gov/showfile.php?t=webaudit&fid=PSPE02909
Exemptions or Exclusions from the 6% Arkansas Gross Receipts Tax and Compensating Use Tax	2010	Arkansas Department of Finance and Administration, Economic Analysis and Tax Research	http://www.dfa.arkansas.gov/offices/exciseTax/salesanduse/Documents/ExemptionsExclusions.pdf
Act 1282 Report Outline	2010	Arkansas Economic Development Commission	<i>Not available online</i>
Business Incentives and Tax Credits, Program Costs through December 31, 2009	2010	Arkansas Department of Finance and Administration, Revenue Division	<i>Not available online</i>
Performance Audit - Consolidated Incentive Act of 2003 Selected Industries Receiving Economic Incentives	2011	Arkansas Legislative Joint Auditing Committee	http://arklegaudit.gov/showfile.php?t=webaudit&fid=PSPE02911

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California			
Tax Expenditures and Revenue Options	2008	California Legislative Analyst's Office	http://www.lao.ca.gov/handouts/Econ/2008/Tax_Expend_04_07_08.pdf
Legislative Analyst's Office Revenue-Raising Proposals: What Tax Expenditure Programs Could Be Modified or Eliminated to Help Address the State's Fiscal Situation?	2008	California Legislative Analyst's Office	http://www.lao.ca.gov/analysis_2008/2008_pandi/pi_anl08006.aspx
Tax Expenditure Report	2011	California Department of Finance Economic Research Unit	http://www.dof.ca.gov/research/documents/Tax_ExpenditureRpt_11-12-Web.pdf
California Income Tax Expenditures: Compendium of Individual Provisions	2011	California Franchise Tax Board	https://www.ftb.ca.gov/aboutftb/Tax_Expenditure_Report_2011.pdf
Legislative Analyst's Office - Letter of analysis	2011	California Legislative Analyst's Office	http://www.lao.ca.gov/reports/2011/tax/cdfi/cdfi_041411.pdf
California's Enterprise Zone Programs	2011	California Legislative Analyst's Office	http://www.lao.ca.gov/handouts/Econ/2011/CA_EZ_2_7_11.pdf

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Colorado			
Enterprise Zone Program	2007	Colorado Office of the State Auditor	http://www.leg.state.co.us/OSA/coauditor1.nsf/All/FBEB2E911FEB968B872573A2007B212C/\$FILE/1870%20Enterprise%20no%20disclosure.pdf
Summary Of The Impact Of Film Incentives On The Colorado Economy And On Public Revenues	2009	Colorado Film Commission	http://www.coloradofilm.org/website/colorado/var/custom/File/Leeds%20School%20of%20Business%20Summary%20of%20the%20Impact%20of%20Film%20Incentives%20
Colorado Enterprise Zone Annual Report 2010 Activity	2011	Colorado Office of Economic Development and International Trade	http://www.colorado.gov/cs/Satellite?blobcol=urldata&blobheader=application%2Fpdf&blobheadername1=Content-Disposition&blobheadername2=M
Economic Development Commission 2010 Annual Report	2011	Colorado Office of Economic Development and International Trade	http://www.colorado.gov/cs/Satellite?blobcol=urldata&blobheader=application%2Fpdf&blobheadername1=Content-Disposition&blobheadername2=M
Annual Report	2011	Colorado Department of Revenue	http://www.colorado.gov/cs/Satellite?blobcol=urldata&blobheader=application%2Fpdf&blobkey=id&blobtable=MungoBlobs&blobwhere=1251686144349&ssbinary=true

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Connecticut			
The Economic and Fiscal Impacts of Connecticut's Film Tax Credit	2008	Connecticut Department Of Economic and Community Development	http://www.ct.gov/ecd/lib/ecd/eia/film_tax_credit_study_-_final.pdf
Connecticut's Economic Competitiveness in Selected Areas	2009	Connecticut Legislative Program Review and Investigations Committee	http://www.cga.ct.gov/2009/pridata/Studies/PDF/Connecticuts_Economic_Competitiveness_Final_Report.PDF
An Assessment of Connecticut's Tax Credit and Abatement Programs	2010	Connecticut Department of Economic and Community Development	http://www.ct.gov/ecd/lib/ecd/dec_d_sb_501_sec_27_report_12-30-2010_final.pdf
Connecticut Tax Expenditure Report	2010	Connecticut General Assembly Office of Fiscal Analysis	http://www.cga.ct.gov/ofa/Documents/year/TER/2011TER-20100300_Tax%20Expenditure%20Report%20FY%202011.pdf
Annual report (DRS) FY2009-2010	2010	Connecticut Department Of Revenue Services	http://www.ct.gov/drs/lib/drs/research/annualreport/drs_fy10_annual_report.pdf
Annual Report (DECD) for FY2009-2010	2011	Connecticut Department of Economic and Community Development	http://www.ct.gov/ecd/lib/ecd/DECD_Annual_Report_for_Fiscal_year_2009-2010.pdf
Delaware			
2011 Tax Preference Report	2011	Delaware Department of Finance	http://finance.delaware.gov/publications/tax_prefer/report_11.pdf

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District of Columbia			
District of Columbia Tax Expenditure Report	2010	Office of the Chief Financial Officer, Office of Revenue Analysis	http://www.cfo.dc.gov/cfo/frames.asp?doc=/cfo/lib/cfo/ora/032910_final_tax_expenditure_report.pdf
Unified Economic Development Budget Report	2010	Office of the Chief Financial Officer, Office of Economic Development Finance	http://cfo.dc.gov/cfo/frames.asp?doc=/cfo/lib/cfo/fy10_unified_economic_development_report.pdf
Florida			
Analysis of the Florida Film and Entertainment Industry	2009	Florida Office of Film and Entertainment	http://filminflorida.com/docs/pdf/Analysis%20of%20the%20Florida%20Film%20and%20Entertainment%20Industry.pdf
Literature Review and Preliminary Analysis of the Impact of Enterprise Zones on State & Local Revenue Collections	2010	The Legislative Office of Economic and Demographic Research	http://edr.state.fl.us/Content/special-research-projects/economic/EnterpriseZoneAnalysis.pdf
2011 Annual Incentives Report	2011	Enterprise Florida	http://www.eflorida.com/IntelligenceCenter/download/ER/BRR_Incentives_Report.pdf
Over 600 Brownfield Acres Cleaned Up; Businesses Take Advantage of Program Incentives	2011	Florida State Legislature, Office of Program Policy Analysis and Government Accountability	http://www.oppaga.state.fl.us/MonitorDocs/Reports/pdf/1115rpt.pdf
Florida Enterprise Zone Program Annual Report	2011	Florida Office of Tourism, Trade and Economic Development	http://floridaenterprisezones.com/Zones/Org1/uploads/2011EZAnnualReport.pdf
Few Businesses Take Advantage of Enterprise Zone Benefits; the Legislature Could Consider Several Options to Modify the Program	2011	Florida State Legislature, Office of Program Policy Analysis and Government Accountability	http://www.oppaga.state.fl.us/MonitorDocs/Reports/pdf/1101rpt.pdf
2011 Florida Tax Handbook Including Fiscal Impact Of Potential Changes	2011	Florida Revenue Estimating Conference and the Florida Office of Economic and Demographic Research	http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2011.pdf

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Georgia			
Follow-Up Review - Internal Controls over Corporate Income Tax Credits	2009	Georgia Department of Audits and Accounts	http://www.open.georgia.gov/rsa/downloadRef.aud;jsessionid=416328258A3707230FB92321871B1F00?refNumber=10112
2010 Special Council on Tax Reform and Fairness for Georgians	2011	Special Council on Tax Reform and Fairness for Georgians	http://fiscalresearch.gsu.edu/taxcouncil/downloads/FINAL_REPORT_Jan_7_2011.pdf
Georgia Film and TV Facts	N/A	Georgia Department of Economic Development	http://www.georgia.org/Georgiaindustries/Entertainment/FilmTV/Pages/FilmFacts.aspx
Hawaii			
Tax Credits Claimed by Hawaii Taxpayers 2005	2007	Hawaii Department of Taxation	http://www.state.hi.us/tax/pubs/credits/2005credit.pdf
Hawaii'S Enterprise Zones Partnership Program Annual Report	2007	Hawaii Department of Business, Economic Development, and Tourism	http://hawaii.gov/dbedt/main/about/annual/2007/2007-ez.pdf
The Impact of the High Technology Business Investment Tax Credit on Hawaii's Economy for Calendar Year 2009	2010	Hawaii Department of Taxation	http://www.state.hi.us/tax/pubs/act206_2007/2010hitec_rpt_20101124_final.pdf
Idaho			
Final Report Interim Committee on Tax Exemptions	2007	Idaho State Legislature, Interim Committee on Tax Exemptions	http://legislature.idaho.gov/sessioninfo/2007/interim/tax_final.pdf
General Fund Revenue Book FY 2012 Executive Budget	2011	Idaho Division of Financial Management	http://dfm.idaho.gov/Publications/EAB/GFRB/GFRB12/GFRB_FullDocument_Jan2011.pdf

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Illinois			
River Edge Redevelopment Zone Annual Report	2009	Illinois Department of Commerce and Economic Opportunity	http://www.commerce.state.il.us/NR/rdonlyres/81C5284D-E4B2-483E-BCE6-03B8C569BF83/0/IL_River_Edge_Redevelopment_Program.pdf
River Edge Redevelopment Zone Evaluation Report	2009	Illinois Department of Commerce and Economic Opportunity	http://www.commerce.state.il.us/NR/rdonlyres/6863410F-0C3B-4D77-B36B-6EB82BF43C95/0/River_Edge_Redevelopment_Zone_Program_Evaluat
Tax Expenditure Report	2010	State of Illinois Comptroller	http://www.ioc.state.il.us/index.cfm/linkservid/75A370EC-1CC1-DE6E-2F488EE40F013E76/showMeta/0/
Enterprise Zone Annual Report	2010	Illinois Department of Commerce and Economic Opportunity	http://www.commerce.state.il.us/NR/rdonlyres/2B1DB070-84F4-4AD3-8700-6BACAAB78C25/0/EZAnnRept2010.pdf
Economic Development for a Growing Economy (EDGE) Tax Credit Program Annual Report	2011	Illinois Department of Commerce and Economic Opportunity	http://www.commerce.state.il.us/nr/rdonlyres/710d0f61-c7c1-4fb6-8487-fd37fa9d5bc8/0/2010edgeannualreport.pdf
Tax Expenditure Data Portal	N/A	State of Illinois Comptroller	http://www.ioc.state.il.us/index.cfm/departments/research-and-fiscal/

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Indiana			
Indiana's Geographically Targeted Development Programs: Certified Technology Parks	2010	Indiana Legislative Services Agency	http://www.in.gov/legislative/files/Certified_Technology_Parks-Sept._2010.pdf
Indiana's Geographically Targeted Development Programs: Community Revitalization Enhancement Districts	2010	Indiana Legislative Services Agency	http://www.in.gov/legislative/files/Community_Revitalization_Enhancement_Districts-Sept._2010.pdf
Indiana's Geographically Targeted Development Programs: Enterprise Zones	2010	Indiana Legislative Services Agency	http://www.in.gov/legislative/files/Enterprise_Zones-Sept_2010.pdf
Indiana Tax Expenditure Study Individual Income Tax Credits Tax Years 2005, 2006, And 2007	2010	Indiana State Budget Agency Tax and Revenue Division	http://www.in.gov/sba/files/Individual_Income_Tax_Credits_-_December_2010.pdf
Economic Incentives and Compliance Report	2011	Indiana Economic Development Corporation	http://www.in.gov/legislative/igareports/agency/reports/IEDC17.pdf

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Iowa			
Tax Credit Programs	2007	Iowa Department of Economic Development	http://www.iowalifechanging.com/downloads/TaxCreditprograms.pdf
Tax Credits Tracking and Analysis Program 2007 Report to the General Assembly	2007	Iowa Department of Revenue	http://www.iowa.gov/tax/taxlaw/IDRTaxCreditReportDec2007.pdf
Enterprise Zone Program Report	2007	Iowa Department of Economic Development	http://www.iowalifechanging.com/business/downloads/EZ_ProgramReport_0307.pdf
Iowa's Research Activities Tax Credit Tax Credits Program Evaluation Study	2008	Iowa Department of Revenue	http://www.iowa.gov/tax/taxlaw/IDRTaxCreditEvalJan2008.pdf
Iowa Values Fund and Business Assistance Programs 2007 Annual Report	2008	Iowa Department of Economic Development	http://www.iowalifechanging.com/annualreport/2007/docs/2007_vf_report013108.pdf
Iowa's Tax Incentive Programs Used by Biofuel Producers: Tax Credits Program Evaluation Study	2009	Iowa Department of Revenue	http://www.iowa.gov/tax/taxlaw/BiofuelProducersCreditsStudyMar2009.pdf
Iowa Tax Expenditures 2005	2009	Iowa Department of Revenue	http://www.iowa.gov/tax/taxlaw/TaxExp2005.pdf
Iowa's Historic Preservation and Cultural and Entertainment District Tax Credit Program Evaluation Study	2009	Iowa Department of Revenue	http://www.iowa.gov/tax/taxlaw/HistoricPreservationCreditStudyMar09.pdf
Iowa's Biofuel Retailers' Tax Credits Tax Credits Program Evaluation Study	2009	Iowa Department of Revenue	http://www.iowa.gov/tax/taxlaw/BiofuelRetailersCreditsStudyJan2009.pdf

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Research Activities Credit Annual Report	2010	Iowa Department of Revenue	http://www.iowa.gov/tax/taxlaw/RACreport10.pdf
State of Iowa Tax Credit Review Report	2010	Iowa Department of Management	http://www.dom.state.ia.us/tax_credit_review/files/TaxCreditStudyReviewReportFINAL1_8_2010.pdf
State of Iowa Agency Reports on Tax Credits	2010	Iowa Department of Management	http://www.dom.state.ia.us/index_files/StateIowaAgencyReportsTaxCreditsFinal.pdf
Information on the Renewable Energy Tax Credit	2010	Iowa Utilities Board	http://www.dom.state.ia.us/index_files/RenewableEnergyTaxCreditAppendix.pdf
Information on the Wind Energy Production Tax Credit	2010	Iowa Utilities Board	http://www.dom.state.ia.us/index_files/WindEnergyProductionTaxCreditAppendix.pdf
Report On Special Investigation Of The Film, Television And Video Project Production Program Administered By The Department Of Economic Development	2010	Iowa Office of the Auditor of State	http://publications.iowa.gov/9937/1/1060-2690-0E00.pdf
Iowa Film, Television and Video Project Promotion Program Update: A Year in Review	2010	Iowa Department of Economic Development	http://www.iowalifechanging.com/film/downloads/082010FilmUpdate.pdf
Tax Credits Contingent Liabilities Report	2011	Iowa Department of Revenue	http://www.iowa.gov/tax/taxlaw/0311RECREport.pdf
Legislative Tax Expenditure Committee	2011	Iowa Legislative Tax Expenditure Committee	http://www.legis.iowa.gov/DOCS/LSA/IntComHand/2012/IHMJD000.PDF

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The High Quality Jobs Program	2011	Iowa Economic Development Authority	http://www.legis.iowa.gov/DOCS/LSA/IntComHand/2012/IHMJD005.PDF
IDED FY10 Annual Report	2011	Iowa Department of Economic Development	http://www.iowaeconomicdevelopment.com/annualreport/2010/default.aspx
Iowa's 2008 Tax Credit Claims Tax Credits Program Report	2011	Iowa Department of Revenue	http://www.iowa.gov/tax/taxlaw/TaxCreditsClaimReport2008.pdf

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Kansas			
Performance Audit Report: Economic Development: Determining the Amounts the State Has Spent of Economic Development Programs and the Economic Impacts on Kansas Counties	2008	Kansas Legislative Division of Post Audit	http://www.kslpa.org/docs/reports/08pa06a.pdf
Kansas Incentives reports	2008	Kansas Department of Revenue	<i>Not available online</i>
Tax Expenditure Report	2009	Kansas Department of Revenue	http://ksrevenue.org/pdf/taxexpreport.pdf
2009 Annual Report	2009	Kansas Advisory Council on Intergovernmental Relations	http://www.ksrevenue.org/pdf/kacirannualreport09.pdf
Performance Audit Report: Kansas Tax Revenues, Part II: Reviewing Sales Tax Exemptions	2010	Kansas Legislative Division of Post Audit	http://www.kslpa.org/docs/reports/10pa03-2a.pdf
Performance Audit Report: Kansas Tax Revenues, Part III: Reviewing Property Tax Exemptions	2010	Kansas Legislative Division of Post Audit	http://www.kslpa.org/docs/reports/10pa03-3a.pdf
Kansas Tax Revenues, Part I: Reviewing Tax Credits	2010	Kansas Legislative Division of Post Audit	http://www.kslpa.org/docs/reports/10pa03-1a.pdf

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Kentucky			
An Examination of Incentives to Attract and Retain Businesses in Kentucky	2007	Kentucky Cabinet for Economic Development	http://cber.uky.edu/Downloads/BusinessIncentives_Final%20Report_01182007.pdf
Tax Expenditure Analysis Fiscal Years 2010-2012	2009	Kentucky Office of State Budget Director	http://www.osbd.ky.gov/NR/rdonlyres/DBC47EB8-FE21-4429-A283-7357388BF39B/0/1012TEA_TaxExpenditureDoc.pdf
Kentucky Financial Incentives Database	N/A	Kentucky Cabinet for Economic Development	http://www.thinkkentucky.com/firereports/FISearch.aspx

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Louisiana			
Oil and Natural Gas Severance Tax Exemptions Program Performance Audit	2007	Louisiana Legislative Auditor	http://app1.la.state.la.us/PublicReports.nsf/9A5A98543CD6CA3386257274005BC10B/\$FILE/00000A9C.pdf
Departments Of Economic Development And Revenue Motion Picture Tax Credits Performance Audit	2007	Louisiana Legislative Auditor	http://app1.la.state.la.us/PublicReports.nsf/6D2D6FD1889090BE862572C1006E6841/\$FILE/00000EF3.pdf
Project Report: Louisiana Motion Picture, Sound Recording and Digital Media Industries	2009	Louisiana Economic Development	http://www.louisianaeconomicdevelopment.com/downloads/ERA_Entertainment_Report.pdf
Enterprise Zone Program 2009 Annual Report	2010	Louisiana Economic Development	http://www.louisianaeconomicdevelopment.com/downloads/2009_Annual_Report_Enterprise_Zone.pdf
Louisiana Department Of Economic Development - Business Incentive Programs	2010	Louisiana Legislative Auditor	http://app1.la.state.la.us/PublicReports.nsf/DAC43EFC3643C4DD8625770B007536D7/\$FILE/0001641C.pdf

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Quality Jobs Program 2009 Report	2010	Louisiana Economic Development	http://www.louisianaeconomicdevelopment.com/downloads/2009_Annual_Report_Quality_Jobs.pdf
Louisiana Commerce & Industry Board Approvals	2010	Louisiana Economic Development	http://www.louisianaeconomicdevelopment.com/downloads/Incentives%20Data%20for%20LED%20Web%20Site%202010%20Updated%20FINAL.pdf
Tax Exemption Budget 2010-2011	2011	Louisiana Department of Revenue	http://www.revenue.louisiana.gov/forms/publications/TEB%282010%29WEB.pdf
Fiscal & Economic Impact Analysis Of Louisiana’S Entertainment Incentives	2011	Louisiana Economic Development	http://www.louisianaeconomicdevelopment.com/downloads/2011_Entertainment_Economic_Impact_Analysis.pdf
Selected Economic Highlights for 2010	2011	Louisiana Economic Development	http://www.louisianaeconomicdevelopment.com/downloads/2010%20Selected%20Economic%20Highlights%20with%20Appendix%20FINAL%2001.21.2011.pdf

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Maine			
An Economic Impact and Rate of Return Analysis of the Film & Video Industry in Maine	2008	The Maine Film Office	http://www.maine.gov/tools/what_snew/attach.php?id=118821&an=1
Maine Comprehensive Research and Development Evaluation 2008	2009	Maine Office of Innovation, Department of Economic and Community Development	http://www.maine.gov/tools/what_snew/attach.php?id=118825&an=1
State of Maine Governor's Recommended 2010-2011 Biennial Budget Overview	2009	Maine Bureau of the Budget	http://www.maine.gov/budget/file_spdfbudgetinfo/fy1011pdf/Overview.pdf
Annual Report Department of Economic and Community Development	2010	Department of Economic and Community Development	http://www.maine.gov/tools/what_snew/attach.php?id=146500&an=1
Economic Development Incentives Report	2010	Maine Revenue Services	http://www.maine.gov/revenue/research/edic_rep10.pdf
Maine Tax Expenditure Report 2012-2013	2010	Maine Revenue Services	http://www.maine.gov/revenue/research/tax_expenditure_report_11.pdf

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Maryland			
Audit Report Department of Business and Economic Development	2008	Maryland General Assembly, Department of Legislative Services, Office of Legislative Audits	http://www.ola.state.md.us/Reports/Fiscal%20Compliance/DBED08.pdf
Division Of Finance Job Creation Tax Credit	2009	Maryland Department of Business and Economic Development	http://www.choosemaryland.org/aboutdbed/documents/programreports/2009/2009jctcannualstatusreport.pdf
Tax Expenditures Report FY2010	2010	Maryland Department of Budget and Management	http://dbm.maryland.gov/agencies/operbudget/Documents/2010TaxExpendReport.pdf
An Economic Assessment of Maryland's Film & Television Production Industry and Policy Implications	2010	Maryland Department of Business and Economic Development	http://www.choosemaryland.org/aboutdbed/documents/programreports/2009/2009_p180_dbed_filmindustryreport2.pdf
Analysis of the FY 2012 Maryland Executive Budget - Department of Assessments and Taxation	2011	Maryland General Assembly	http://mlis.state.md.us/2011rs/budget_docs/all/Operating/E50C - Department of Assessments and Taxation.pdf
Office Of Finance Programs Biotechnology Investment Incentive Tax Credit	2011	Maryland Department of Business and Economic Development	http://www.choosemaryland.org/aboutdbed/Documents/ProgramReports/2010/BIITC2010AnnualReport2011-1-06.pdf

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Massachusetts			
A Report on the Massachusetts Film Industry Tax Incentives	2011	Massachusetts Department of Revenue	http://www.mass.gov/dor/docs/dor/news/2011filmincentivereport.pdf
Business Tax Expenditures Database	2011	Massachusetts Office of the State Auditor	http://www.mass.gov/sao/Special%20Reports/2011/MassBusinessTaxExpenditureDatabase.pdf
Initial Review of Business Tax Expenditures	2011	Massachusetts Office of the State Auditor	http://www.mass.gov/sao/Special%20Reports/2011/TaxExpenditureReportPhase1.pdf
Tax Expenditure Budget Fiscal Year 2012	2011	Massachusetts Executive Office of Administration and Finance	http://www.mass.gov/dor/docs/dor/stats/teb/teb2012.pdf

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Michigan			
The Economic Impact of Michigan's Motion Picture Production Industry and the Michigan Motion Picture Production Credit	2009	Center for Economic Analysis, Michigan State University	http://www.michiganfilloffice.org/cm/The-Film-Office/MSU_Economic_Impact_Study_269263_7[1].pdf
An Overview of Michigan's Tax Structure and Tax Expenditures	2009	Michigan Senate Fiscal Agency	http://www.senate.michigan.gov/sfa/main/michigantaxpresentation.pdf
Performance Audit: Michigan's Economic Growth Authority Tax Credit Program	2010	Michigan Office of the Auditor General	http://audgen.michigan.gov/comprpt/docs/r271041509.pdf
The Impact of Tax Expenditures on Budget Shortfalls	2010	Michigan House Fiscal Agency	http://house.michigan.gov/hfa/PDFs/TaxExpenditures_June2010.pdf
Film Incentives in Michigan	2010	Michigan Senate Fiscal Agency	http://www.senate.michigan.gov/sfa/Publications/Issues/FilmIncentives/FilmIncentives.pdf

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Michigan Economic Development Corporation	2010	Michigan Economic Development Corporation	http://www.michiganadvantage.org/cm/Files/Reports/MI-Generating-Jobs-and-Tax-Revenue-Report-December-2010.pdf
Performance Audit of the Brownfield Redevelopment Financing Program	2011	Michigan Economic Growth Authority	http://audgen.michigan.gov/comprpt/docs/r271042011.pdf
Michigan Film Office Annual Report	2011	Michigan Film Office	http://www.michiganfilmoffice.org/cm/The-Film-Office/Michigan%20Film%20Office%202010%20Annual%20Report.pdf
Semi-Annual Project Report	2011	Michigan Film Office	http://www.michiganfilmoffice.org/cm/The-Film-Office/Semi-Annual%20Report%20July%2015%202011.pdf
Executive Budget Appendix on Tax Credits, Deductions, and Exemptions	2011	Michigan Department of Treasury	http://www.michigan.gov/documents/treasury/ExecBudgAppenTaxCreditsDedExempts_FY_2011_343232_7.pdf

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Document Name	Document Year	Produced By	Online Link
Minnesota			
Evaluation Report: JOBZ Program	2008	Minnesota Office of the Legislative Auditor	http://www.auditor.leg.state.mn.us/ped/pedrep/jobz.pdf
Evaluation Report Biofuel Policies and Programs	2009	Minnesota Office of the Legislative Auditor	http://www.auditor.leg.state.mn.us/ped/pedrep/biofuels.pdf
A Review of Selected Tax Expenditures	2009	Minnesota House of Representatives, Fiscal Analysis Department, House Research Department	http://www.leg.state.mn.us/docs/2009/other/090469.pdf
Catalog of Budget Activities Tax Aids and Credits	2009	Minnesota House of Representatives, Fiscal Analysis Department, House Research Department	http://www.house.leg.state.mn.us/fiscal/files/taxcat09.pdf
Tax Incentives and Venture Capital Financing	2010	Minnesota House of Representatives, House Research Department	http://www.leg.state.mn.us/docs/2010/other/100190.pdf
JOBZ Annual Report	2010	Minnesota Department of Employment and Economic Development	http://positivelyminnesota.com/About_Us/Goals_Results/Our_Progress/Program_Results/JOBZ_2010_Annual_Report.pdf
Border Cities Enterprise Zone Program	2010	Minnesota Department of Employment and Economic Development	http://www.positivelyminnesota.com/About_Us/Legislative_Focus/Annual_Program_Summaries/Border_Cities_Enterprise_Zone_Program.aspx

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Business Assistance Report	2010	Minnesota Department of Employment and Economic Development	http://positivelyminnesota.com/Government/Business Subsidy Reporting/Program Reports to the Legislature/2010 Business Assistance Report.aspx
Tax Expenditures Issue Brief	2010	Minnesota House of Representatives, Fiscal Analysis Department	http://archive.leg.state.mn.us/docs/2011/other/110483.pdf
Tax Expenditure Budget FY2010-2013	2010	Minnesota Department of Revenue, Tax Research Division	http://archive.leg.state.mn.us/docs/2010/mandated/100173.pdf
Active JOBZ Deals	2011	Minnesota Department of Employment and Economic Development	http://positivelyminnesota.com/Business/Financing a Business/JOBZ Tax Free Development/Recent Projects.pdf
Snowbate Film Jobs Production Report	2011	Minnesota Film and TV Board	http://mnfilmtv.org/downloads/pdf/Snowbate-Film-Jobs-Production-Results-FY2009-10-11-update-042811.pdf
Minnesota Angel Tax Credit Program 2010 Annual Report	2011	Minnesota Department of Employment and Economic Development	http://www.positivelyminnesota.com/About Us/Legislative Focus/Mandated Reports/Minnesota Angel Tax Credit Program Report.pdf
Tax Expenditure Review Report: Bringing Tax Expenditures Into the Budget Process	2011	Minnesota Department of Revenue	http://archive.leg.state.mn.us/docs/2011/mandated/110265.pdf

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Mississippi			
The Annual Tax Expenditure Report	2011	Center for Policy Research and Planning, Mississippi Institutions of Higher Learning (University Research Center)	http://www.ihl.state.ms.us/urc/downloads/2012_TER_Full.pdf
Missouri			
Analysis of the New Generation Cooperative Incentive Tax Credit Program	2007	Missouri State Auditor	http://www.auditor.mo.gov/press/2007-06.pdf
Analysis of Wood Energy Tax Credit Program	2007	Missouri State Auditor	http://auditor.mo.gov/press/2007-58.pdf
Analysis of the Agricultural Products Utilization Contributor Tax Credit Program	2007	Missouri State Auditor	http://www.auditor.mo.gov/press/2007-05.pdf
Missouri Motion Media: A Wide Reach with Rich Rewards	2008	Missouri Department of Economic Development, Missouri Economic Research and Information Center	http://www.missourieconomy.org/pdfs/MMI_Final_LR.pdf
Analysis of Affordable Housing Tax Credit Program	2008	Missouri State Auditor	http://auditor.mo.gov/press/2008-47.pdf
Analysis of Low Income Housing Tax Credit Program	2008	Missouri State Auditor	http://www.auditor.mo.gov/press/2008-23.pdf
Program Evaluation: Review of the Department of Agriculture Ethanol Incentives and Tax Credits	2009	Missouri General Assembly, Committee on Legislative Research, Oversight Division	http://www.moga.mo.gov/oversight/over09/PDFs/Oversight-Prog%20Evaluation%20Dept%20Ag%20Ethanol.0150i.arc.pdf

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Tax Expenditure Report	2009	Missouri Office of Administration, Division of Budget and Planning	http://oa.mo.gov/bp/publications/TaxExpenditure2009.pdf
Up In The Air: Final Report	2009	Missouri Department of Economic Development, Missouri Economic Research and Information Center	http://www.missourieconomy.org/pdfs/up_in_the_air_final_report.pdf
Program Evaluation: Review of the Missouri Department of Revenue State Sales Tax Exemptions	2010	Missouri General Assembly, Committee on Legislative Research, Oversight Division	http://www.moga.mo.gov/oversight/over09/PDFs/Revenue%20Sales%20Tax%20Exemptions.0150i.arc.pdf
Program Evaluation: State of Missouri Tax Credit Programs	2010	Missouri General Assembly, Committee on Legislative Research, Oversight Division	http://tcrc.mo.gov/pdf/TCProgramEvaluationOversight.pdf
Report of the Missouri Tax Credit Review Commission	2010	Missouri Tax Credit Review Commission	http://tcrc.mo.gov/pdf/TCRCFinalReport113010.pdf
Program Evaluation: State of Missouri Tax Credit Programs Addendum	2010	Missouri General Assembly, Committee on Legislative Research, Oversight Division	http://www.moga.mo.gov/oversight/over10/PDFs/Program%20Eval%20Tax%20Credit.0136r.arc.pdf
Enterprise Zone and Enhanced Enterprise Zone Tax Credit Programs Audit	2010	Missouri State Auditor	http://www.auditor.mo.gov/press/2010-106.htm
Tax Credit Accountability Report	2010	Missouri Department of Economic Development	http://www.ded.mo.gov/Ded/TaxCreditReporting.aspx
Missouri Accountability Portal	2011	Missouri Department of Economic Development, Economic & Research Information Center	http://mapyourtaxes.mo.gov/MAP/TaxCredits/

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Montana			
Tax Expenditures Biennial Report 2008-2010	2010	Montana, Department of Revenue	http://revenue.mt.gov/content/publications/biennial_reports/2008-2010/BiennialReport-TaxExp.pdf
Big Sky on the Big Screen Act: Montana's Film Incentive Program	2011	Montana Department of Commerce and Department of Revenue	http://leg.mt.gov/content/Publications/Audit/Report/11P-08.pdf
Individual Income Taxes: What, Who & How Much?	2011	Montana State Legislature, Legislative Fiscal Office	http://leg.mt.gov/content/Committees/Interim/2011-2012/Revenue-and-Transportation/Meeting-Documents/September%202011/TaxCredits.pdf
Nebraska			
A Competitive Advantage Assessment and Strategy for Nebraska	2010	Nebraska Department of Economic Development	http://www.neded.org/files/businessdevelopment/battelle/Main_Report_NE_CompetitiveAdvantageAssessment_v8a.pdf
State of Nebraska Tax Expenditure Report	2010	Nebraska Department of Revenue	http://www.revenue.ne.gov/tax_exp/2010/2010-4-731.pdf
Nebraska Tax Incentives: 2010 Annual Report to the Nebraska Legislature	2011	Nebraska Department of Revenue	http://www.revenue.ne.gov/incentiv/annrep/10an_rep/2010_incentives_annual_report_FINAL.pdf
Nevada			
Report on Tax Abatements, Tax Exemptions, Tax Incentives for Economic Development and Tax Increment Financing in Nevada	2009	Nevada Legislative Commission, Fiscal Analysis Division, Legislative Counsel Bureau	http://www.leg.state.nv.us/Division/Research/Library/HotTopics/FiscalAffairs/TaxAbatementsExemptionIncentives.pdf
New Hampshire			
2010 Tax Expenditure Report	2011	New Hampshire Department of Revenue Administration	http://www.itepnet.org/pdf/2010_NH_TER.pdf

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New Jersey			
Program Evaluation: New Jersey Film and Digital Media Tax Credit Programs	2010	New Jersey Economic Development Authority	http://www.state.nj.us/treasury/pdf/NJ%20Film%20and%20Digital%20Media%20Tax%20Credit%20Program.pdf
Program Evaluation: New Jersey Technology Business Tax Certificate Transfer Program	2010	New Jersey Economic Development Authority	http://www.state.nj.us/treasury/pdf/NJ%20Technology%20Business%20Tax%20Certificate%20Transfer%20Program.pdf
A programmatic examination of municipal tax abatements	2010	New Jersey Office of the State Comptroller	http://www.nj.gov/comptroller/news/docs/tax_abatement_report.pdf
New Jersey Urban Enterprise Zone Program Assessment	2011	New Jersey Economic Development Authority	http://www.state.nj.us/treasury/pdf/NJ%20Urban%20Enterprise%20Zone%20Program.pdf

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New Mexico			
The Film Industry in New Mexico and The Provision of Tax Incentives	2008	New Mexico Legislative Finance Committee	http://www.nmlegis.gov/lcs/lfc/lfc/docs/film%20credit%20study%20TP&JP_08.pdf
Update on Tax Increment Development Districts (TIDDs)	2008	New Mexico Taxation and Revenue Department	http://www.tax.newmexico.gov/SiteCollectionDocuments/Tax-Library/Tax-Policy-and-Revenue-Program-History/Presentations-and-Reports/FY08-
Report on Manufacturing Incentives in New Mexico	2008	New Mexico Economic Development Department and Taxation and Revenue Department	http://www.tax.newmexico.gov/SiteCollectionDocuments/Tax-Library/Tax-Policy-and-Revenue-Program-History/Presentations-and-Reports/FY08-
Recommendations of the Blue Ribbon Tax Reform Commission and Review of Credits and Exemptions Adopted since 2003	2009	New Mexico Legislative Finance Committee	http://www.nmlegis.gov/lcs/lfc/lfc/docs/Review%20of%20Findings%20of%202003%20Blue%20Ribbon%20Tax%20Commission;%20Review%20of%20Tax%20Credits%20and%20E
Description of Additional Revenue Raising Options for the 2010 Legislative Session: Excise Taxes and Tax Expenditures	2009	New Mexico Legislature Revenue Stabilization and Tax Policy Committee	http://www.nmlegis.gov/lcs/lfc/lfc/docs/publications/Options%20to%20increase%20excise%20tax%20and%20reducing%20tax%20expenditures.pdf
Ernst and Young Film Study Revised	2009	New Mexico Legislative Finance Committee	http://www.nmlegis.gov/lcs/lfc/lfc/docs/LFC%20Analysis%20of%20Ernst%20&%20Young%20Film%20Study%20-%20February%202009.pdf

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Economic and Fiscal Impacts of the New Mexico Film Production Tax Credit	2009	New Mexico State Film Office and State Investment Council	http://www.nmfilm.com/locals/downloads/nmfilmCreditImpactAnalysis.pdf
Review of New Mexico's Tax Expenditures	2010	New Mexico Legislative Finance Committee	http://www.nmlegis.gov/lcs/lfc/lfcdocs/publications/Review%20of%20New%20Mexico's%20Tax%20Expenditures%20-%20Brief.pdf
Memo: Angel Investment Tax Credit (AITC)	2010	New Mexico Economic Development Department	http://www.nmlegis.gov/lcs/handouts/20101026%20AITC%20leg%20memo.pdf
Estimated Revenue Impact of New Mexico Tax Credits, Deductions, Exemptions, Rate Differentials, and Rebates for which Direct Data Exists: FY2004 to FY2010	2010	New Mexico Taxation and Revenue Department; Office of Tax Analysis, Research, and Statistics	http://www.nmlegis.gov/lcs/handouts/Table%202%20-%20Revenue%20Impacts%202010-09-30.pdf

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New York			
New York State Empire Zone/Qualified Empire Zone Enterprise Credits 2003 & 2004 Tax Years	2007	New York State Department of Taxation and Finance, Office of Tax Policy Analysis	http://www.tax.ny.gov/pdf/stats/stat_ez_geze/ny_state_empire_zone_qualified_empire_zone_enterprise_credits_2003_2004_tax_years.pdf
Overview of the New York State Brownfields Cleanup Program	2008	Office of the New York State Comptroller	http://osc.state.ny.us/reports/environmental/brownfields08.pdf
Evaluating the equitability of New York State's business and banking tax structures and their effectiveness to foster economic growth statewide	2009	New York State Senate Select Committee on Budget and Tax Reform	http://www.nysenate.gov/files/pdfs/BusinessReportFINAL.pdf
The Film and Television Production Industry in New York State	2010	Office of the New York State Comptroller	http://www.osc.state.ny.us/reports/other/filmindustry22-2010.pdf
Report on the Empire State Film Production Tax Credit	2010	New York Department of Taxation and Finance	http://www.tax.ny.gov/pdf/stats/policy_special/film_production_credit/report_on_the_empire_state_film_production_credit_august_2010.pdf
Brownfield Redevelopment Tax Credit	2010	New York State Department of Taxation and Finance	http://www.tax.ny.gov/pdf/stats/policy_special/brownfield_credit_reports/brownfield_credit_report_cy_2010.pdf
Analysis of Article 9-A General Business Corporation Franchise Tax Credits for 2006	2010	New York State Department of Taxation and Finance, Office of Tax Policy Analysis	http://www.tax.ny.gov/pdf/stats/stat_corp/article_9a/analysis_of_article_9-a_general_business_corporation_franchise_tax_credits_for_2006.pdf
Annual Performance Report on New York State's Industrial Development Agencies	2011	Office of the New York State Comptroller	http://www.osc.state.ny.us/localgov/pubs/research/idaperformance2011.pdf
Annual Report On New York State Tax Expenditures	2011	New York State Department of Taxation and Finance, Division of Budget	http://www.budget.ny.gov/pubs/archive/fy1112archive/eBudget1112/fy1112ter/TaxExpenditure11-12.pdf

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North Carolina			
Biennial Tax Expenditure Report 2009	2009	North Carolina Department of Revenue, Policy Analysis and Statistics Division	http://www.dor.state.nc.us/publications/nc_tax_expenditure_report_09.pdf
An Evaluation of North Carolina's Economic Development Incentive Programs: Final Report	2009	North Carolina General Assembly Joint Select Committee on Economic Development Incentives	http://www.ncleg.net/documentsites/committees/JSCEDI/UNC%20CE%202009%20final%20report%20to%20NCGA%20Joint%20Select%20Committee%20on%20Economic%2
Report To The 2009 Session Of The 2009 General Assembly	2009	North Carolina General Assembly Joint Select Committee on Economic Development Incentives	http://www.ncleg.net/documentsites/committees/JSCEDI/Final%20Report.pdf
Economic Development Inventory	2010	North Carolina Legislative Fiscal Research Division	http://www.ncga.state.nc.us/fiscalresearch/frd_reports/frd_reports_pdfs/Inventories/Final_2010_EDI.pdf
Tax Credits For Growing Businesses Act 2011 Report	2011	North Carolina Department of Commerce	http://www.nccommerce.com/Portals/0/Research/IncentiveReports/2011%20Article%203J%20Report_FINAL.pdf
2011 Economic Incentives Report	2011	North Carolina Department of Revenue	http://www.dornc.com/publications/incentives/2011/2011econincentives.pdf
2011 Economic Incentives Report	2011	North Carolina Department of Revenue	http://www.dornc.com/publications/incentives/2011/index.html
Economic Incentive Refunds and Certain Industrial Facilities Refunds	2011	North Carolina Department of Revenue	http://www.dornc.com/publications/incentives/2011/10_businc_cert_industrfac_refunds.pdf

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North Dakota			
2007-2009 Incentive Expenditure Reports (Pilot Project)	2009	North Dakota Department Of Commerce	<i>Not available online</i>
State and Local Taxes: An Overview and Comparative Guide 2010	2010	North Dakota Tax Commission	http://www.nd.gov/tax/genpubs/2010-redbook.pdf
Individual Income Tax Credits and Claimed Amounts 2006-2009 Tax Years	2011	North Dakota State Tax Commissioner	<i>Not available online</i>

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Ohio			
Job Retention Tax Credit Annual Report	2009	Ohio Department of Development	http://www.development.ohio.gov/cms/uploadedfiles/Development.ohio.gov/Annual_Reports/JRTC_Report2(1).pdf
Ohio Economic Development Incentive Study	2009	Ohio Department of Development	http://www.development.ohio.gov/DepartmentReports/Reports/IncentiveStudy.pdf
2008 Job Creation Tax Credit Annual Report	2009	Ohio Department of Development	http://www.development.ohio.gov/cms/uploadedfiles/Development.ohio.gov/Annual_Reports/JCTC_Report(1).pdf
Ohio Third Frontier 2009 Annual Report	2009	Ohio Department of Development	http://www.development.ohio.gov/cms/uploadedfiles/Development.ohio.gov/Annual_Reports/Third_Frontier_Annual_Report%5B1%5D.pdf
Making an Impact : Assessing the Benefits of Ohio's Investment in Technology -Based Economic Development Programs	2009	Ohio Third Frontier Commission	http://development.ohio.gov/ohiorthirdfrontier/Documents/RecentPublications/OH_Impact_Rep_SRI_FINAL.pdf
2010 Report of the Ohio Attorney General Regarding Economic Development Accountability	2010	Ohio Attorney General	http://www.ohioattorneygeneral.gov/getattachment/f57cd854-98bb-4507-9835-7ef791647992/2010-Economic-Development-Accountability-Report.aspx
Film Tax Credit Program Audit	2011	Office of Budget Management, Office of Internal Audit	http://obm.ohio.gov/document.aspx?id=a32a9afe-8dd8-48e7-971c-d286492fa4d4

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Document Name	Document Year	Produced By	Online Link
Estimates of the Economic Impact of the Ohio Historic Preservation Tax Credit Program on the State of Ohio	2011	Ohio Department of Development	http://development.ohio.gov/Urban/OHPTC/documents/CSU_Study_Economic_Impact_OHPTC_000.pdf
The Jobs Budget: Transforming Ohio for Growth - Book Two: The Tax Expenditure Report	2011	Ohio Department of Taxation	http://tax.ohio.gov/divisions/communications/publications/FY%202012-2013%20TER%20-%20final.pdf
Testimony on House Bill 153 - Department of Development's fy 2012 and 2012 Operating Budget	2011	Ohio Department of Development	http://www.ohiosenate.gov/committeePublications/129/229/306_Dep%20of%20Development.pdf
Ohio Historic Preservation Tax Credit Program 2010 Annual Report	2011	Ohio Department of Development	http://development.ohio.gov/urban/OHPTC/documents/2010historictaxannual.pdf

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Oklahoma			
Oklahoma Tax Commission - State of Oklahoma - Tax Expenditure Report - 2009 - 2010	2010	Oklahoma Tax Commission	http://www.tax.ok.gov/reports/TE R_2009-2010.pdf
2010 Report Of the Incentive Review Committee	2011	Oklahoma Incentive Review Committee (IRC)	http://www.okcommerce.gov/Libraries/Documents/2010-IRC-Report-1_3480.pdf
Report of Qualified Investments in Small Business Capital Companies and Rural Small Business Capital Companies	2011	Oklahoma Tax Commission	http://www.tax.ok.gov/publicat/CCR09.pdf

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Oregon			
Report on Agency-Based Incentive Programs & Funds	2008	Oregon Economic and Community Development Commission	http://www.oregon4biz.com/assets/docs/08incentiveReport.pdf
Enterprise Zones Study	2009	Oregon Legislative Revenue Office	http://www.leg.state.or.us/comm/lro/2009_session/entr_prz_zones_sb151.pdf
Economic Impacts of Oregon Energy Tax Credit Programs in 2007 and 2008 (BETC/RETC)	2009	Oregon Department of Energy	http://www.oregon.gov/ENERGY/CONS/docs/BETC_RETC_Impacts-020209_FINAL.pdf?ga=t
Benchmarking State Business Incentives: A Review and Comparison of Oregon State Incentive Programs	2010	Business Oregon	http://www.oregon4biz.com/assets/docs/stateBizIncentives.pdf
Tax Credit Committee Policy Questions	2011	Oregon State Legislature, Joint Committee on Tax Credits	<i>Not available online</i>

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House Bill 2527 and Senate Bills 823 and 900 –Oregon Affordable Housing Tax Credit	2011	Oregon State Legislature, Joint Committee on Tax Credits	<i>Not available online</i>
Oregon's Business Energy Tax Credit	2011	Oregon State Legislature, Joint Committee on Tax Credits	<i>Not available online</i>
Financial and Economic Impact of the Oregon Business Energy Tax Credit: An Analysis of Representative Projects Certified During the Period 2002 to 2009	2011	Oregon Department of Energy	http://www.oregon.gov/ENERGY/docs/reports/BETC_Analysis_Iec_Report_to_ODOE_May2011.pdf?ga=t
Tax Expenditure Report 2011-2013	2011	Oregon Department of Revenue and Department of Administrative Services	http://www.oregon.gov/DOR/STATS/docs/ExpR11-13/tax-expenditure-report-2011-2013.pdf
Joint Committee on Tax Credits	N/A	Oregon State Legislature, Joint Committee on Tax Credits	http://www.leg.state.or.us/committees/commPages/2011i_jtax.html

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Pennsylvania			
Pennsylvania's Film Production Tax Credit and Industry Analysis	2009	Pennsylvania General Assembly, Legislative Budget and Finance Committee	http://lbfc.legis.state.pa.us/reports/2009/35.PDF
An Evaluation of the Keystone Opportunity Zone (KOZ) Program	2009	Pennsylvania General Assembly, Legislative Budget and Finance Committee	http://lbfc.legis.state.pa.us/reports/2009/36.PDF
Pennsylvania's Tax Credit Programs	2010	Pennsylvania General Assembly, Legislative Budget and Finance Committee	http://lbfc.legis.state.pa.us/reports/2010/49.PDF
Final Report on Pennsylvania's Tax Credit Programs	2010	Pennsylvania General Assembly, Legislative Budget and Finance Committee	http://lbfc.legis.state.pa.us/reports/2010/34prs.PDF
Governor's Executive Budget	2011	Pennsylvania Governor's Budget Office	http://www.portal.state.pa.us/portal/server.pt/community/current_and_proposed_commonwealth_budgets/4566
Preliminary Report on Pennsylvania's Research and Development Tax Credit Program	2011	Pennsylvania General Assembly, Legislative Budget and Finance Committee	http://lbfc.legis.state.pa.us/reports/2009/38.PDF
Report to the General Assembly on the Film Production Tax Credit Program	2011	Pennsylvania Department of Community & Economic Development	http://filminpa.com/wp-content/uploads/2011/11/2010-11_FY_Film_Tax_Credit_Program_Report.pdf
Report to the Pennsylvania General Assembly on the Research and Development (R&D) Tax Credit	2011	Pennsylvania Department of Revenue, Bureau of Research	http://www.portal.state.pa.us/portal/server.pt/community/reports_and_statistics/17303/research_development_tax_credit_reports/602457

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Rhode Island			
A Macro Analysis of the Return on Investment of the Rhode Island Motion Picture Production Tax Credits	2008	Rhode Island Department of Revenue	http://www.dor.ri.gov/Reports/Special%20Reports/Macro%20Analysis%20of%20RI%20Film%20Production%20Tax%20Credits%20Report%2007-21-0.pdf
The Economic Impact of the Motion Picture Production Tax Credit on the Rhode Island Economy for the Years 2005-2009	2010	The Road Island Film Collaborative	http://www.film.ri.gov/MazzeStudy.pdf
2010 Tax Expenditures Report	2010	Rhode Island Department of Revenue, Office of Revenue Analysis	http://www.dor.ri.gov/taxexpenditure/2010%20Tax%20Expenditures%20Report.pdf
FY2010 Performance Report	2010	Rhode Island Economic Development Corporation	http://www.riedc.com/files/FY2010 Performance Report FINAL.pdf
Tax Credit And Incentive Report	2010	Rhode Island Department Of Revenue, Division Of Taxation	http://www.tax.ri.gov/reports/FYE 2010%20Tax%20Credit%20and%20Incentive%20Report.pdf
Senate Fiscal Office Revenue Report 2011	2011	Rhode Island General Assembly, Senate Fiscal Office	http://www.rilin.state.ri.us/senatefinance/special_reports/revenue%20report%202011.pdf
The Small Business Renewable Energy Task Force Findings and Recommendations	2011	Rhode Island General Assembly, Small Business Renewable Energy Task Force	http://www.rilin.state.ri.us/specialreports/report%20%20small%20biz%20renewenergy.doc

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South Carolina			
Sales & Use Tax Exemptions Fiscal Year 2008-2009	2008	South Carolina Budget and Control Board, Board of Economic Advisors	http://www.bcb.sc.gov/BCB/bea/exemptions.pdf
Final Report of the South Carolina Tax Realignment Tax Commission	2010	South Carolina General Assembly, Taxation Realignment Commission	http://www.scstatehouse.gov/citizensinterestpage/TRAC/FinalDocuments/TRACFinalReport.pdf
Tax Incentives for Economic Development in South Carolina: Corporate and Individual Income Tax Credits Claimed, Rebates / Transfers / Appropriations, Fiscal Year 2008-09 (Tax Year 2008)	2011	South Carolina Budget & Control Board, Board of Economic Advisors	http://www.bcb.sc.gov/BCB/bea/tax_incentives.pdf
South Dakota			
South Dakota Governor's Office of Economic Development Annual Report 2008	2008	South Dakota Governor's Office of Economic Development	http://www.sdreadytowork.com/media/docs/pubs/AnnualReport/2008_GOED_AnnualReport.pdf
Estimated 2009 Sales and Use Tax Exemptions	2009	South Dakota Department of Revenue and Regulation	http://www.argusleader.com/assets/pdf/DF17257844.PDF
Tennessee			
The Budget, Fiscal Year 2009-2010	2009	Tennessee Department of Finance and Administration	http://www.state.tn.us/finance/bud/bud0910/0910Document.pdf

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Texas			
Tax Exemptions and Tax Incidence: A Report to the Governor and the 82nd Texas Legislature	2011	Texas Comptroller Of Public Accounts	http://www.window.state.tx.us/taxinfo/incidence/96-463TaxIncidence02-11.pdf
Interim Report to the 82nd legislature	2011	Texas Senate Committee on Economic Development	http://www.senate.state.tx.us/75r/senate/commit/c525/c525.InterimReport81.pdf
Texas Comptroller of Public Accounts: Letter dated April 21, 2011, re: Economic Impact for Chapter 313 Project	2011	Texas Comptroller Of Public Accounts	http://www.texasahead.org/tax_programs/chapter313/applicants/SweetwaterISDno184_TenaskaTrailblazer/Sweetwater_ISD_Tenaska_Economic_Impact_Evaluation_and_Rec
An Analysis of Texas Economic Development Incentives 2010	2011	Texas Comptroller of Public Accounts	http://www.texasahead.org/reports/incentives/pdf/EconomicIncentives.pdf
Utah			
Utah State Tax Commission Annual Report - 2010 Fiscal Year	2011	Utah State Tax Commission	http://tax.utah.gov/commission/reports/fy10report.pdf
Utah Governor's Office of Economic Development 2011 Annual Report and Business Resource guide	2011	Utah Governor's Office Of Economic Development	http://business.utah.gov/site-media/page-media/files/Annual-Report-2011.pdf

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Vermont			
Final Report: Blue Ribbon Tax Structure Commission	2011	Vermont Blue Ribbon Tax Structure Commission	http://www.vermonttaxreform.org/wp-content/uploads/2011/01/WEB-REPORT-2.pdf
Unified Economic Development Budget Report 2011	2011	Vermont Department of Finance and Management	http://www.leg.state.vt.us/reports/2011ExternalReports/266845.pdf
Biennial Tax Expenditures Report	2011	Vermont Department of Taxes and Vermont Legislative Joint Fiscal Office	http://www.state.vt.us/tax/pdf.word.excel/statistics/2011/expenditurereport2011.pdf
Economic Advancement Tax Incentive Program 2011 Annual Report	2011	Vermont Economic Progress Council and Vermont Department of Taxes	http://economicdevelopment.vermont.gov/LinkClick.aspx?fileticket=H4LRvd8KbS8%3d&tabid=354

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Virginia			
An Economic Analysis of Virginia's Historic Rehabilitation Tax Credit Program	2007	Virginia Department of Historic Resources	http://www.vcu.edu/cppweb/urban/Report-DHRTaxCredits-2007-FINAL
Report on Business Incentives 2009-2010	2010	Virginia Secretary of Commerce and Trade	http://www.yesvirginia.org/pdf/2010incentivesreport.pdf
Virginia Enterprise Zone 2010 Qualification Year Annual Report	2010	Virginia Department of Housing and Community Development	http://leg2.state.va.us/dls/h&sdocs.nsf/By+Year/RD2342011/\$file/RD234.pdf
Department of Taxation Annual Report	2010	Virginia Department of Taxation	http://www.tax.virginia.gov/documents/AnnualReportFY2010_04252011.pdf
Review of Virginia's Corporate Income Tax System	2010	Virginia Joint Legislative Audit and Review Commission	http://jlarc.state.va.us/meetings/November10/Corporate%20Income%20Tax.pdf
Combined Report on Corporate Tax Preferences and the Major Business Facility Job Tax Credit	2011	Virginia Department of Taxation	http://leg2.state.va.us/dls/h&sdocs.nsf/fc86c2b17a1cf388852570f9006f1299/484b032c273e4643852577ac005b271b/\$FILE/RD238.pdf
Review of the Effectiveness of Virginia Tax Preferences	2011	Virginia Joint Legislative Audit and Review Commission	http://jlarc.virginia.gov/meetings/November11/TaxPref.pdf
Virginia Economic Development Partnership Fiscal Year 2011 Annual report	2011	Virginia Economic Development Partnership	http://www.yesvirginia.org/pdf/FY2011VEDPAnnualReport.pdf

APPENDIX D

State Documents Reviewed for This Report

Document Name	Document Year	Produced By	Online Link
Washington			
Tax Preference Performance Review: Beef Processors	2007	State of Washington Joint Legislative Audit and Review Committee	http://www.leg.wa.gov/JLARC/AuditAndStudyReports/2007/Documents/07-7.pdf
2008 Tax Exemptions: A Study of Tax Exemptions, Exclusions, Deductions, Deferrals, Differential Rates and Credits for Major Washington State and Local Taxes	2008	Washington State Department of Revenue, Research Division	http://dor.wa.gov/docs/reports/2008/Tax_Exemptions_2008/Tax_exemptions_2008.pdf
An Analysis of Green Building Tax Incentives	2008	Washington State Department of Community Trade and Economic Development	http://www.commerce.wa.gov/DesktopModules/CTEDPublications/CTEDPublicationsView.aspx?tabID=0&ItemID=6815&MId=863&wversion=Staging
2009 Expedited Tax Preference Performance Reviews	2009	State of Washington Joint Legislative Audit and Review Committee	http://www.leg.wa.gov/JLARC/AuditAndStudyReports/2009/Documents/09-12.pdf
Evaluation Of Tax Incentives Analysis Of Renewable Energy Systems Program	2009	Washington State Department of Revenue	http://dor.wa.gov/docs/reports/2009/Renewable_Energy_2009.pdf
Tax Incentive Public Disclosure	2009	Washington State Department of Revenue	https://fortress.wa.gov/dor/efile/Content/DoingBusiness/MyAccount/TaxIncentivePublicDisclosure/SurveyPublicDisclosure.aspx?TaxYear=2010
Summary of Tax Preference Review Recommendations	2010	State of Washington Joint Legislative Audit and Review Committee	http://www.citizentaxpref.wa.gov/documents/Recommendation_summary_2010.pdf
2010 Expedited Tax Preference Performance Reviews	2010	State of Washington Joint Legislative Audit and Review Committee	http://www.leg.wa.gov/JLARC/AuditAndStudyReports/2010/Documents/11-5.pdf

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Review of Motion Picture Competitiveness Program	2010	State of Washington Joint Legislative Audit and Review Committee	http://www.leg.wa.gov/JLARC/AuditAndStudyReports/2010/Documents/10-11.pdf
2011 Expedited Tax Preference Performance Reviews	2010	State of Washington Joint Legislative Audit and Review Committee	http://www.citizentaxpref.wa.gov/documents/scopeandobjectives/2011ExpeditedTaxPrefsSandO.pdf
Descriptive Statistics For Tax Incentive Programs	2010	Washington State Department of Revenue	http://dor.wa.gov/docs/reports/2010/DescriptiveStatistics2010.pdf
2010 Tax Preference Performance Reviews Proposed Final Reports	2011	State of Washington Joint Legislative Audit and Review Committee	http://www.leg.wa.gov/JLARC/AuditAndStudyReports/2010/Documents/2010TaxPreferencePerformanceAuditProposedFinalPresentation_printver.pdf
2011 10-Year Tax Preference Review Schedule	2011	Washington State Citizen Commission for Performance Measurement of Tax Preferences	http://www.citizentaxpref.wa.gov/documents/reviewschedules/2011reviewschedule.pdf
2011 Tax Preference Performance Reviews Preliminary Report	2011	State of Washington Joint Legislative Audit and Review Committee	http://www.leg.wa.gov/JLARC/AuditAndStudyReports/2011/Documents/2011TaxPreferencesPreliminary.pdf
Citizen Commission for Performance Measurement of Tax Preferences	N/A	Washington State Citizen Commission for Performance Measurement of Tax Preferences	http://www.citizentaxpref.wa.gov/

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State Documents Reviewed for This Report

Document Name	Document Year	Produced By	Online Link
West Virginia			
West Virginia Tax Credit Review and Accountability	2009	West Virginia State Tax Department	http://www.state.wv.us/taxrev/publications/taxCreditReviewAndAccountabilityReport.2009.pdf
Manufacturing Property Tax Adjustments Credit	2011	West Virginia State Tax Department	<i>Not available online</i>
West Virginia Tax Expenditure Study	2011	West Virginia State Tax Department, Research Division	http://www.state.wv.us/taxrev/publications/taxExpenditureStudy.2011.pdf
Wisconsin			
Cost Benefit Analysis of Wisconsin Film Tax Credit Program	2009	Wisconsin Department of Commerce	http://commerce.wi.gov/COM/docs/COM-Film-Analysis-Presentation.pdf
State of Wisconsin Annual Economic Development Programs Report 2010	2010	Wisconsin Department of Commerce	http://cdm16119.contentdm.oclc.org/cdm/singleitem/collection/p267601coll4/id/3503
Summary of Tax Exemption Devices - February 2011	2011	Wisconsin Department of Administration, Division of Budget and Finance, and Department of Revenue, Division of Research and Policy	http://www.revenue.wi.gov/ra/11sumrpt.pdf
State Tax Incentives for Economic Development in Wisconsin	2011	Wisconsin Department of Revenue, Division of Research and Policy	http://www.revenue.wi.gov/ra/11incent.pdf
Wyoming			
<i>No tax incentive documents meeting the assessment criteria were found. For methodological details, see Appendix B.</i>			