

ECONOMIC DEVELOPMENT TAX INCENTIVE STUDY - EVALUATION CHART

The following chart was requested by the interim Political Subdivision Taxation Committee to assist the committee in tracking its progress in collecting information relative to the considerations outlined in North Dakota Century Code Section 54-35-26.

	Agriculture Commodity Processing Facility Investment	Angel Fund Investment Tax Credit	Biodiesel Fuel Credits	Certified Nonprofit Development Corporation Investment Credit	Electrical Generating Facilities Sales Tax Exemption	Geothermal, Solar, Wind, and Biomass Energy Device Credit	Internship Program Credit	Manufacturing Automation Tax Credit	Microbusiness Income Tax Credit	New Jobs Credit From Income Tax Withholding	New or Expanding Business Income Tax Exemption	Renaissance Zone Income Tax Credits and Exemptions	Research Expense Tax Credit	Seed Capital Investment Tax Credit	Soybean or Canola Crushing Facility Credit	Telecommunications Infrastructure Sales Tax Exemption	Wage and Salary Credit	Workforce Recruitment Credit
1. The extent of achievement of the goals of the incentive and whether unintended consequences have developed in its application.		X		X	X				X					X	X	X	X	
2. Whether the design and application of the incentive can be improved.		X		X				X	X						X	X	X	
3. The extent of complementary or duplicative effect of other incentives or governmental programs.	X	X		X					X					X	X		X	
4. Whether the incentive has a positive influence on business behavior or rewards business behavior that is likely to have occurred without the incentive.	X	X	X	X	X			X	X					X	X	X	X	
5. The effect of the incentive on the state economy, including the extent of primary sector operation of the recipient and any competitive disadvantage imposed or benefit conferred on other state businesses, any benefit or burden created for local government, and the extent of the incentive's benefit that flows to out-of-state concerns.	X	X		X	X				X		X			X	X	X	X	
6. The employment opportunities generated by the incentive and the extent those represent career opportunities.	X	X		X				X	X					X	X		X	
7. Whether the incentive is the most effective use of state resources to achieve desired goals.	X			X	X			X	X		X			X	X	X	X	
8. If the committee's analysis of the incentive is constrained by lack of data, whether statutory or administrative changes should be made to improve collection and availability of data.		X	X	X	X				X						X		X	X