

LIBRARY FEATURE

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Highlighted articles on tax incentives



Tax incentives continue to be high on state legislative agendas, and lawmakers are increasingly looking for information on their effectiveness. In this Library Feature, we highlight several recent online resources focused on the topic. A hyperlink is provided for each resource.

State Tax Incentive Evaluations Database



NCSL has created a comprehensive, online database of state tax incentives evaluations. This interactive tool allows users to search for evaluations by state, incentive type, analysis topic—such as initiative administration—and the year of the evaluation. In addition to relevant information about each incentive, the site provides a direct link to the evaluation conducted by the state.

Tax Incentives: The Losing Gamble States and Cities Keep Making



February 2020— Published by Governing magazine, this article contends that, while studies often show that company tax incentives typically result in limited bang for the buck, if managed correctly, they can build on local strengths.

Two studies are highlighted in the article: [Should Place-Based Jobs Be Used to Help Distressed Communities](#), looks at how to effectively design and target tax incentives; and [Evaluating State and Local Business Tax Incentives](#), an in-depth study that examines the effect of narrow tax breaks and subsidies by analyzing 545 different state-level tax incentive deals.

Governments Increasingly Rely on Evaluations for Tax Incentive Reform



December 2019— This offering from The Pew Charitable Trusts, reviews current evaluation methods states are using to assess their tax incentives.

States that are mentioned include Nebraska, Kansas, Minnesota, Montana, Oklahoma, Indiana, North Dakota, Georgia, Pennsylvania, and Virginia.

Most business incentives don't work. Here's how to fix them.



November 2019— In this article, the Brookings Institute sets out a checklist for creating well-designed tax incentives that are cost-effective and promote local economic growth. The article highlights an ebook, [Making Sense of Incentives: Taming Business Incentives to Promote Prosperity](#), looking at how governments employ economic development incentives and how to improve them.

For questions or additional information, please contact us.

Legislative Research Office
1445 K Street, Room 1201
Lincoln, NE 68508
library@leg.ne.gov
(402) 471-2221

