

Index

- Abbot Laboratories, 101, 102
academic studies, stadium subsidy pay-
off, 162–163
accelerated depreciation, expanded by
corporate tax cuts, 179
accountability
corporate income tax and, 97–98
IRBs and, 73
official vote for every deal, 193
property tax abatements and, 73
Single Sales Factor and, 97–98
subsidies lack, 179
Ada, Oklahoma, Sykes Enterprises, 20
ADP, Inc., 113
Advantage Capital Partners, 25
Ady, Robert, 69, 90, 115, 126
site location and, 50, 51
Ady International, 50
AFL-CIO, Massachusetts, 13
African-American households, car
ownership and, 139
air quality, deterioration as sprawl result,
130, 131
airports, needs of, 204–205
Akron Beacon Journal, 120
Alabama
auto plants, 23
IRB scheme, 71–72
Lincoln, Honda in, 23
Mercedes deal, 175
Montgomery, Hyundai in, 23
tax credits, 175
Toyota and, 61
Vance, Mercedes-Benz in, 23
Alabama Department of Revenue, 175
Alaska
new TIF rules and, 138
school funding, 126
Albertson's, 118
Alexander Grant & Company, 81. *See*
also Grant Thornton
Allen County, Indiana, property tax
abatement in, 117
Allen, Paul, 164
Allentown Morning Call, 66–67
Alltel Corp., 105
America Online, site location and, 62
American Bar Association, 105
American Express, site location and, 61
American Federation of Labor, factory
relocation, 72
American Greetings Corp., 113
American Healthcare Association, 200
American International, 39
American Journal of Health Promotion,
132
American Society of Civil Engineers
(ASCE), infrastructure “report
card,” 203–204
Ameritech, 101

Amherst, New York, GEICO in, 136
Amoco, 102
Amylin Pharmaceuticals, 150
Andrus, Cecil (former Idaho governor), 59
Anoka, Minnesota, tax increment financing subsidizing sprawl, 134–135
“anti-blight” subsidies, 133
anti-city relocation, 70
anti-corporate tax share relocation, 70
“anti-poverty” subsidies, 133
anti-Rust Belt relocation, 70
anti-social safety net, Grant Thornton’s index, 82
anti-tax, Grant Thornton’s index, 82
anti-union relocation, 70, 72
apparel industry, relocation of, 72
Applied Signal Technology, 150
apportionment, 105
 Georgia, 104
appropriations, Unified Development Budgets and, 191
Archer Daniels Midland, 102
Arizona
 corporate tax dodging, 170
 opposition to Supercenter and Sam’s Club subsidies, 154
 “throwback rule” in, 112
 Yuma, 90
Arkansas
 corporate tax dodging, 170
 enterprise zone of, 138
 IRBs, 72
 passive investment companies allowed in, 114
 Toyota and, 61
Arkansas Advocates for Children and Families, 170
Arlington, Texas, sports stadium in, 165
Arthur Andersen, 30, 31, 41
Arvada, Colorado, opposition to Wal-Mart subsidies, 154
Ashcroft, John (governor of Missouri), 44
Aspen Institute, 200
Associated Industries of Massachusetts (AIM), 11
assumptions, of promotional studies, 164
asthma, 6
 sprawl and, 131–132
A. T. Kearney, Inc., 85
Atlanta Business Chronicle, 105
Atlanta, Georgia
 convention center attendance, 167
 land consumption, 131
 traffic delays, 144–145
AT&T, 180
 Single Sales Factor, 97
audit, effective, of major corporations, 109
audits, corporate income taxes, 110
Austrian, Ziona, 163
auto imports, 22
auto plants, foreign, 84
auto(s)
 domestic content of, 22
 protectionism and, 22
Baade, Robert, 163
Baby Boom generation
 healthcare needs of, 200
 need for skilled labor, 192
 retiring, needs of, 183–184, 197–200
 site location and, 49
“balance agriculture with industry,” 71
Ballpark in Arlington, 165
Baltimore Colts, 159
Baltimore, Maryland. *See also* Camden Yards
 stadium subsidies, 163
Baltimore Orioles, 159, 165
Baltimore Sun, 15, 96, 124
 Marriott bluff story, 15
Bank of America, 150
 “job retention” subsidies from New York City, 16
 merger with Fleet Bank, layoffs from, 17
 merger with Security Pacific National Bank, layoffs from, 16
BankAmerica, 39
Baraboo, Wisconsin, Wal-Mart, 153
Barnes & Noble, 40, 149
Barnes, Roy, 105
Bath Iron Works, 188
Baton Rouge, “Cancer Alley,” 118–119
Bear Stearns & Company, 38, 40

- Bed Bath & Beyond, 149
 - sales tax, 145
- bedroom suburbs, 130
- Belvidere, Illinois, Wal-Mart site location, 153
- Bendix, 34
- benefits, 3, 9
 - few associated with stadium jobs, 160–161
 - fewer, 181
- Bertelsmann AG, 40
- Bethlehem Steel Corp., 107–108
- big-box power center, 149
- big-box retailers, 129
 - tax increment financing, 135
- big business, disinvesting, 182–184
- big companies. *See also* corporations
 - economic development control, 182
 - lower taxes for, 181
 - tax dodging, 181
 - tax policy control, 182
- birth rates, effect on labor force, 198–199
- Bishop, Bill, 28–29
- Bismarck, North Dakota, Sykes Enterprises, 19
- Black & Decker, layoffs, 96
- “blighted” areas
 - enterprise zone programs, 137
 - new TIF rules and, 138
 - tax increment financing, 117, 122, 147–148
 - Wal-Mart, 153
- “blighted” malls, 130
- Bloomberg, 40
- Bloomberg LP, 43
- Bloomberg, Michael, 42, 43
- Board of Commerce and Industry (Louisiana), 119
- Boeing Corp., 88. *See also* 7E7 “Dreamliner” project (Boeing)
 - conflict of interest, 87–88
 - ripple effect claim of, 30–31
 - in Seattle, 48
 - site location of, 56–57
 - subsidy for, 178
- Boise, Idaho, Hewlett-Packard, 59
- bond issues, 115
- Bonneville Power Administration, 48
- bonus depreciation, claims of, 179
- Borders, sales tax, 145
- Boston Braves, 158
- Boston, Massachusetts, hospitality jobs, 161
- BP/Amoco, 102
- branch plants, site location and, 49
- bridges, state of nation’s, 204
- Briggs & Stratton, 33
- Bristol Myers Co., 107–108
- Brockway Glass Company, relocation blocked, 74
- Brookings Institution, 163
- Brooklyn Dodgers, move to Los Angeles, 158–159
- brownfields, 205
 - smart growth and, 194
- Bucks, Dan, 114
- budget deficits, structural, 3
- Budget Rent-A-Car Corp., 113
- budgets, state, corrosion of, 5
- Buffalo County, 136
- Buffalo, New York, GEICO outside, 136
- Buffett, Warren, 136
- Burger King, 113
- Bush, George W., 165–166
 - corporate tax cuts of, 178–179
 - profit from Texas Rangers and Arlington stadium, 165–166
- Bush, Jeb, job subsidies in Florida, 34–35
- Business Activity Tax Simplification Act of 2003, 111
- business climate, 28
 - clawbacks and, 190
 - definition vague, 80
 - experts, 2
 - ideology, 5
 - ranking, 81
 - rating, 81
 - relationship to education, 127
 - school boards and, 126
 - what constitutes a good, 69–70
- business climatologists, 84
- “business climatology,” 79–84
- business-friendly signals, site location and, 53–54, 54
- Business Week*, 80
- “but for” deals, claims of, 60

- “but for” subsidy
 - argument in favor of tax abatements, 123–124
 - Wal-Mart and, 153
- buyouts, offered by Raytheon, 12–13
- Cabela’s
 - Initial Public Offering, 65
 - subsidies and, 64–67
 - tourist destination, 64–66
- Cagan, Joanna, 159
- Cajun Electric Power, 119
- California. *See also* Los Angeles, California
 - auto plants, 22
 - big-box power centers, 149
 - community benefits agreement, 196
 - corporate tax dodging, 170
 - Fremont
 - General Motors in, 22
 - Toyota in, 22
 - infrastructure, 149
 - limited partnerships, 150
 - Los Angeles, job piracy, 26
 - professional sports teams, 164
 - property assessment inequities in, 150
 - property tax caps, 145–146
 - Proposition 13, 145–146, 148–150
 - retail growth, 149
 - sports stadiums, 158
 - Wal-Mart site location, 152–153
- California Budget Project, 170
- California Tax Reform Association, 150
- call centers, source of employment, 18
- Camden Yards
 - Baltimore, 159, 162, 163, 165
- Canadian Imperial Bank of Commerce, 41
- “Cancer Alley,” Louisiana, 118–120
- Canton, Mississippi, Nissan in, 23
- CAPCOs, 24–26
- Capital Cities/ABC, 39
- capital credit, 175
- capital mobility, 198
- capital spending, convention centers, 166
- Carnival Corp., nonpayer of income tax, 170
- Carter & Burgess, 85
- cash grants, Wal-Mart subsidies, 152
- cash-register chasing, 146
- category killers, 140, 145
- Caterpillar, 102
- cause and effect
 - confusion regarding job creation, 9
 - fictions created about, 56
 - subsidies and jobs, 5
 - tax cuts and jobs, 5
- CB Richard Ellis Corporate Advisory Services, 85
- CBS, 38, 40
- Center on Budget and Policy Priorities, 111, 169
- certificates of participation, private prisons, 31
- Certified Capital Companies. *See* CAPCOs
- CFO* magazine, 38–39, 98
- chamber of commerce, 186
- Chambers, Ernie (senator), 44
- change of ownership, 150
- Chase Manhattan Bank, 38
- Chen, Don, 133
- Chicago, Illinois, 68
 - Boeing, 30, 56
 - convention center attendance, 167
 - development subsidies linked to sprawl, 135
 - Neighborhood Capital Budget Group (NCBG), 122
 - Oak Park, tax increment financing, 122
 - opposition to Wal-Mart subsidies, 153
 - Soldier Field, 158
 - tax increment financing, effect on schools, 121–122
- Children’s Health Insurance Program, Great American Jobs Scam and, 5
- C.H. Johnson Consulting Inc., 161
- Chrysler, 22
- Chula Vista, California, Wal-Mart site location, 152–153
- Cincinnati, Ohio, revenue losses in, 121
- Cintas, in Hazard, Kentucky, 28
- Circuit City, sales tax, 145
- Cisco, 111
- Citgo, site location and, 61–62
- Citicorp, 38

- cities
 - Leonard Yaseen's dislike of, 77
 - revenue sharing, 145
- Citizens for Tax Justice (CTJ), 171–172, 179–180, 180–181, 189
- clawbacks, 98
 - use of, 189–190
- Clean Water Act, 205
- Cleveland Browns, 159
- Cleveland Indians, 165
- Cleveland, Ohio, 79
 - Gateway Complex, 163
 - revenue losses in, 121
 - stadium subsidies, 163
- Clift Hotel, 150
- Clinton, Bill, 23
- Coalition for Rational and Fair Taxation (CRAFT), 111
- Cobb County, Georgia, America Online, 62
- Cobb, James C., 73
- Coffman, Mike, 26
- cold war, Leonard Yaseen on, 77
- Colorado
 - CAPCOs and, 26
 - corporate tax dodging, 170
 - Denver, Boeing, 30, 56
 - Greeley, Sykes Enterprises, 18
 - opposition to Wal-Mart subsidies, 153–154
 - school boards in, 125
 - Sykes Enterprises, 18
- Colorado Supreme Court, 154
- combined reporting, 192
 - for audits, 109–110
 - tax return requirement, 114
- Commerce Clause of the U.S. Constitution, subsidies and, 196
- commissions, site location consultants and, 57, 70. *See also* site location consultants
- Committee for Economic Development, 200–201
- Community Action Project (Oklahoma), 170–171
- Community Development Block Grant, funding, 33–34
- Community Redevelopment Agency, 27
- Community Reinvestment Act, 187
- commuting times, increase as sprawl result, 130
- competition, 143
 - among governments, 3–4
 - corrupted definitions of, 3
 - role in scams, 9
 - need for healthy, 6
 - worship of, 137–139
- competitor, bogus, 14–16
- CompUSA, 113
- ConAgra, 44, 113
- Conde Nast*, 39
- Conference of State Manufacturers' Associations (COSMA), 81
- conflict of interest
 - Boeing, 87–88
 - Fantus Area Research, 75
 - site location consultants, 69, 74–75
- Congress for the New Urbanism, 141–142
- Congressional Research Service (CRS), 168–169
- Connecticut
 - economic development tax credits, 174
 - EZ tax breaks outside zones, 138
 - hidden taxpayer costs in, 143
 - job blackmail, 38
 - “job creation,” 34
 - job piracy, 26–27
 - Single Sales Factor and, 93
 - state income taxes paid by corporations, 172
 - “throwback rule” in, 112
 - Wal-Mart, 143
- Connecticut Development Agency, 34
- Connecticut Voices for Children, 172
- conservatives, professional sports stadiums, 162
- consultants, reports on hospitality businesses, 166
- consulting companies
 - estimating impact of stadiums, 161
 - impact of stadiums, 164
 - rosy scenarios of, 161
- Container Corp. vs. California Tax Board*, 110
- contracts
 - job “retention” and, 42
 - New York, 42

convention centers, 166–167
 national attendance at, 167
 convention market, not growing rapidly, 166–167
 cooperation
 among governments, 4
 lack of between cities and states, 55
 regional, 144
 Coopers & Lybrand, study, 99
 corporate income tax breaks, 174
 corporate income tax exemptions, 84
 corporate income tax loopholes, 112–114
 corporate income taxes, 92, 93–94
 computer model of “representative firm,” 173
 Connecticut, 172
 corporate assault on, 104–112
 Council on State Taxation, 110
 credits carry forward, 174
 dodging, 171–172
 Illinois, 103
 lack of accountability and, 97–98
 laws governing, 106–107
 Oregon, 173
 reasons for drop in, 173–176
 reduced, 101
 share of federal revenue contributed by, 178
 share of state tax revenue, 169
 Single Sales Factor and, 92–114
 state almost disappearing, 173
 subsidies zero out, 173–176
 deal-specific disclosure needed for, 188
 Wal-Mart, 152
 Corporate Real Estate, 51
 corporate relocations
 Ohio, 133–134
 sprawl and, 129
 tax increment financing and, 134–135
 corporate responsibility, 6
 corporate tax cuts, jobless recovery, 178–181
 corporate tax dodging, 169–171
 corporate tax revenues, federal versus state, 169
 corporate taxes. *See also* corporate income taxes
 rate of, 169
 share of revenue provided by, 169
 Corporation for Enterprise Development (CFED), 81–83
 corporations, rules of competition and, 137
 Corrections Corporation of America (CCA), 31, 32
 Corrigan, Eugene, 107, 108, 109, 110
 COSMA. *See* Conference of State Manufacturers’ Associations (COSMA); COSMA/Grant Thornton
 COSMA/Grant Thornton, 83, 84
 studies, 81
 COST. *See* Council on State Taxation (COST)
 cost-benefit claims, 29–31
 Costa Rica, Sykes Enterprises, 21
 costs, of tax cut law, 45–46
 Cotton Exchange, 39
 Coffee, Sugar, and Cocoa Exchange, 39
 Council of State Governments, 106
 Council on State Taxation (COST), 109, 110
 legal developments regarding subsidies, 196–197
 Credit Suisse First Boston, 39, 42
 Cuomo, Mario, on IBM layoffs, 17
 DaimlerChrysler, 196
 Daley, Richard M., opposition to Wal-Mart subsidies, 153
 Dallas-Fort Worth, Texas, Boeing, 30, 56
 dams, safety of, 205
 DCCA. *See* Illinois Department of Commerce and Community Affairs (DCCA)
 dead malls, 151. *See also* greyfields (dead malls)
 Dealtek, 85
 Dean, Howard (Vermont governor), 60
 DeBartolo, Edward, 161
 declining marginal utility
 effect of, 94
 Single Sales Factor, 94
 Deere & Company, 101–102
 Delaware
 no income tax in, 112–113
 passive investment companies, 112–113, 114

- tax loopholes, 58
- “throwback rule” in, 112
- Delaware Holding Companies, 111
 - loophole, 112–114
 - revenue loss caused by, 114
- Delaware Passive Investment Companies, 168, 192
- Dell, Inc.
 - Nashville, Tennessee, property tax abatement, 117
 - in North Carolina, 35–37
 - in Ohio, 37
- Deloitte & Touche, 69, 84, 85, 87–88
- Deloitte Consulting, 88
- deMause, Neil, 159
- Denver, Colorado
 - Boeing, 30, 56
 - opposition to Wal-Mart subsidies, 153
- Depository Trust Co., 39
- DePrez, Gene, 69
- Des Peres, Missouri, 147–148
- “destination test,” 100
- Detroit, Michigan, 79
 - land consumption, 131
- developers
 - blocking reform, 146–147
 - subsidies to, 154
- Devon Energy, 180
- Dexter, William, 108
- Diamond-Star auto assembly plant, 21–22, 24
- disclosure
 - deal-specific needed, 187–188
 - of hidden taxpayer costs, 188–189
 - reform needed, 187–189
 - role in dismantling the scam, 6
- disinvestment
 - of big business, 182
 - corporate, 205
 - Great American Jobs Scam and, 6
 - kinds of, 182–184
 - in public goods, 183
- Disneyland, 150
- District of Columbia, CAPCOs, 24
- Donaldson, Lufkin & Jenrette, Inc., 39
- Donovan, Dennis (site location consultant), 54–55, 69
- Dow Chemical, 119
- DRI/McGraw-Hill, 100
 - lobbying records and, 14
 - Raytheon and, 11–12
- drinking water systems, aging, 205
- Dublin Medical, 150
- Duchossois Industries, 101–102
- Dunkin’ Donuts, hidden taxpayer costs, 143
- Dutchess County, New York, declared an Empire Zone, 17
- Early Warning Manual Against Plant Closings*, 182
- Earned Income Tax Credits, 29
 - hidden taxpayer costs, 142
 - Wal-Mart, 154–155
- Easley, Mike (North Carolina governor), Dell negotiation and, 35–36
- East Fishkill, New York
 - enterprise zone program and, 17
 - IBM’s subsidy package in, 17
- East Liberty, Ohio, Honda in, 22
- East-West Gateway Council (Missouri), 146
- Easton, Maryland, 96
- Eaton Vance (fund), 100
- Ebbets Field, 158
- economic activity, shift due to professional sports teams, 163
- economic development
 - professional sports not catalyst for, 163
 - sports stadiums and, 164
 - tax breaks, 172
- economic development investment, retail as lousy, 140–141
- economic development subsidies, 133, 152
- economic development tax credits, companies allowed to sell unused, 174
- economic distress, relation to business tax cuts not discernable, 174
- economic inequality, sprawl’s effects on, 139–140
- economic war among the states
 - link with competition, 137–139
 - site location and, 70
- Edgar, Jim, 186
- education. *See* public education

education system. *See* public education

Edwards, Edwin (Louisiana governor), 120

elasticity, taxes and growth, 57–58

Eltra Corp., 107–108

emerging companies, site location and, 49

Empire Insurance Group, 39

Empire Zone program, New York State, 17, 136

Empire Zones, 90

Employment and Investment Growth Act. *See* LB 775

Enrich, Peter, 196

Enron, 43–44, 45. *See also* InterNorth, Inc.

enterprise zone program, typical, 17

enterprise zone rebates, Louisiana, 119

enterprise zone tax breaks, Wal-Mart, 152

enterprise zones (EZs)

- competition and, 137
- Ohio, 120, 134, 135
- property tax abatement restricted to in some states, 117
- sprawl and, 129
- subsidies, 133

entertainment “destinations,” Cabela’s, 64–66

Equitable Companies/Equitable Life Assurance Society, 39

Erie County, 136

Ernst & Young, corporate income tax study, 110

Ernst & Young International Location Advisory Services, 85

Ernst & Young’s Business Incentives Practice, 88–89

escapees, from private prisons, 32

Eugene Register-Guard, 118

Eveleth, Minnesota, Sykes Enterprises, 20–21

Evergreen Freedom Foundation, 87

excise tax, publicly traded companies disclosure needed, 189

exclusionary zoning ordinances, racial inequality, 144

Expansion Management, 54–55, 127

Exxon, 119

- in Louisiana, 34

factory jobs, loss of in New York City, 77–78

factory relocation, 77–78. *See also* corporate relocations; site location

- American Federation of Labor, 72

factory shutdowns, 182

Fain, Commerce Secretary Jim, 37

Fall Audit Session, 110

Fantus, 79, 91

- New York City and, 193
- site location consulting industry, 84

Fantus Area Research, 75–76

- clients, 76

Fantus Company, 50, 68

- TIF rules, 136

Fantus Corporate Real Estate Solutions, 84

Fantus Factory Locating Service, site location, 69

Fantus, Felix, 33, 68–71, 74, 81

- “business climate” study, 80–81
- business relocation and, 70
- clients, 78

Fantus process, 69–70

farmland

- sprawl and, 130
- tax increment financing and, 135

Federal Reserve Bank of Boston, Massachusetts business tax burden study, 12

Federated Department Stores Inc., 40

FedEx hub, job subsidies, 35

Fenway Park, 161

Fidelity Investments, 39, 99–100

- corporate income tax, 105
- layoffs, 100
- outsourcing, 100
- relocation, 99
- Single Sales Factor, 99
- tax exemptions, 100

Field of Schemes, 159

“fiscalization of land use,” 143–144

- zoning ordinances and, 144

Fisher, Peter (professor), 58, 173–176

Flaherty, Charles, and Raytheon, 11

Flat Rock, Michigan, Mazda in, 22

- Fleet Bank, Bank of America merger
 - with, job layoffs and, 17
- Florida
 - CAPCOs and, 26
 - corporate tax dodging, 170
 - hidden taxpayer costs in, 143
 - job subsidies in, 34–35
 - Marianna, Sykes Enterprises, 21
 - Palatka, Sykes Enterprises, 21
 - Palm Beach County, 35
 - passive investment companies allowed in, 114
 - Putnam County, Sykes Enterprises, 21
 - regressive impact of sales and property taxes, 177–178
 - school funding, 126
 - seniors in, 198
 - Sykes Enterprises, 21
 - “throwback rule” in, 112
 - Wal-Mart’s Medicaid beneficiaries in, 143
- Florida, Richard, 83
- Florida Senate, on corporate tax loopholes, 170
- Fluor Corporation, 85
- Fluor Global Location Strategies, 85
- food stamps, hidden taxpayer costs, 28
- Forbes* magazine, 154, 164
- Ford Motor Company
 - Michigan, 97
 - Single Sales Factor, 97
- Forest Conservation Council, 135
- Forsyth County, North Carolina, job subsidies, 36
- Fort Wayne, Indiana, property tax abatement in, 117–118
- Fort Wayne Journal Gazette*, 117
- Fortune*, 80
- Fortune* 500 companies, 171–172, 179–180
- franchises
 - used to justify subsidies, 160
 - value in major sports leagues, 164
 - new stadiums boost, 164–165
- Freedberg, Sydney, 170
- Fremont, California
 - General Motors in, 22
 - Toyota in, 22
- Friends of the Earth, 135
- Frosh, Brian, on Marriott, 15
- frustration with government, 181, 182
- Fulton, Maurice, 68, 69, 74
- Galena, Illinois, Wal-Mart site location, 153
- Gap, Inc., 113
- Gastonia, North Carolina, unions unwelcome, 74
- Gates, Bill, no state income tax paid by, 178
- Gateway Complex, Cleveland, 163
- GEICO, tax breaks to, 136
- General Dynamics, 188, 189
- General Electric, 105, 180, 189
- General Mills, 107–108
- General Motors, 23, 189
- Genesee County, New York, 90
- GEO Group, 31
- Georgetown, Kentucky, Toyota in, 22
- Georgia
 - Atlanta (*See also* Atlanta, Georgia)
 - traffic delays, 144–145
 - Cobb County, America Online, 62
 - convention center attendance, 167
 - hidden taxpayer costs in, 143
 - passive investment companies allowed in, 114
 - SCHIP, 143
 - Single Sales Factor, 103–104
 - “throwback rule” in, 112
 - Wal-Mart in, 143
- ghostboxes, 151
- globalization, issue in manufacturing, 96
- GM Saturn, 84
- Goldberg, Lenny, 150
- Good Jobs First, 152, 154
- Good Jobs New York, 42
- Goode, Wayne, 146
- Goodyear Tire & Rubber Co., 107–108
- Governer’s Opportunity Fund (Virginia), 152
- Governing* magazine, 25
- Grant Thornton, 81–84, 85–86, 91. *See also* Alexander Grant & Company
 - business climate ratings system, 81
- Grant Thornton index, 83
- characteristics of, 82–83

- Great American Jobs Scam, 2, 7
 - damage done by, 5
 - disinvestment and, 6
- Greater Boston Chamber of Commerce, 161
- Greater Boston Convention and Visitors Bureau, 161
- Greeley, Colorado, Sykes Enterprises, 18
- Green Giant Co., 107–108
- greenfield locations, Wal-Mart siting, 151
- greyfields (dead malls), 141–142
- gross domestic product, corporate tax
 - burden as percentage of, 178, 180
- Guardian Life Insurance, 40
- Guiliani, Rudolph (New York City Mayor), 38–43
- Gulf States Utilities, 119
- Gund Arena, 163

- Hallidie Building, 150
- Hamburg, Pennsylvania
 - Cabela's, 66, 67
 - tourism strategy, 67
- Hamilton, Bruce, 163
- Hamilton County, Ohio, revenue losses
 - in, 121
- Hancock, Jay, 68, 124
- Harding, Charles, 81
- Harris County, Texas, property tax
 - abatement, 118
- Hawesville, Kentucky, 175–176
- Hays, Kansas, Sykes Enterprises, 19–20
- Hazard, Kentucky
 - Cintas, 28
 - Sykes Enterprises, 20
- headquarters
 - relocation, 78
 - site location and, 49
- health insurance coverage, 181
- health, sprawl's effects on, 129, 131
- healthcare, 3
 - condition of getting subsidy, 190
 - disclosure needed, 187–188
 - skills shortage, 200
- Hewlett-Packard, site location and, 59
- Hicks, Thomas, 165
- hidden taxpayer costs, 27–29
 - Cintas, 28–29
 - poverty-wage jobs, 190
 - public assistance to low-wage workers, 142
 - Wal-Mart, 29
- Hilton Tower Hotel, 150
- hired economists. *See also* rented economists
 - rosy forecasts of, 102
- Hoffman Estates, TIF program, 136
- Holy Land: A Suburban Memoir*, 149
- Home Depot USA, 113, 140, 147
 - sales tax, 145
- Home Mortgage Disclosure Act, 187
- Honda
 - Lincoln, Alabama, 23
 - Marysville, Ohio, 22
 - “transplant” siting, 22
- hospitality jobs, 161, 167
 - convention centers and, 166
- hospitals, smart growth and, 194
- housing
 - affordable, 130, 144
 - racial discrimination and, 140
- Housing and Urban Development (HUD)
 - Community Development Block Grant funds, 33–34
 - job piracy, 26
- Houston Business Journal*, 118
- Houston Natural Gas, 43
- Houston, Texas
 - Enron in, 43–44
 - site location and, 61–62
- Howell, George, Jr., 175
- HUD. *See* Housing and Urban Development (HUD)
- human capital, 83
- Hynix, 118
- hypertension, sprawl and, 132
- Hyundai, Montgomery, Alabama, 23

- IBEW. *See* International Brotherhood of Electrical Workers (IBEW)
- IBM. *See* International Business Machines Corp. (IBM)
- IBM Business Consulting Services-Plant Location International, 85
- Idaho
 - Boise, Hewlett-Packard, 59
 - corporate tax dodging, 170

- economic development tax credits, 174
- enterprise zone perversion, 137
- subsidy demand, 59
- IEDC. *See* International Economic Development Council
- Illinois. *See also* Chicago, Illinois
 - Chicago, Boeing, 30, 56
 - Chrysler in, 22
 - convention center attendance, 167
 - Fantus Area Research client, 76
 - Ford Motor Company, 97
 - job loss, 101–103
 - Kraft Foods, 97
 - Mitsubishi in, 22
 - opposition to Wal-Mart subsidies, 153
 - revenue loss, 101–103, 103
 - ripple effect jobs, 24, 30
 - Single Sales Factor, 93, 94, 97
 - sports stadiums, 158
 - tax increment financing, effect on schools, 121–122
 - tax increment financing program
 - perverted, 136
 - Unified Development Budgets, 191
 - Wal-Mart site location, 153
 - Wal-Mart subsidies, 152
- Illinois Chamber of Commerce, 103
- Illinois Department of Commerce and Community Affairs (DCCA), 30
- Illinois Department of Revenue, 102, 103
- Illinois Manufacturers' Association, 80–81
 - Single Sales Factor, 101
 - study commissioned by, 102
- income, share paid in state and local taxes, 177
- income tax audits, 107
- income tax breaks
 - disclosure needed for, 188
 - enterprise zones, 133
- income taxes. *See also* corporate income taxes; personal income tax
 - apportionment deals, 104
 - corporate
 - Arizona, 170
 - Arkansas, 170
 - Colorado, 170
 - Florida, 170
 - Idaho, 170–171
 - Kentucky, 176
 - Pennsylvania, 171
 - Utah, 171
 - negative, 173–174
 - paid by large companies, 172
 - publicly traded companies disclosure needed, 189
 - shifting the burden from corporations, 168
 - state
 - dodging state, 171–173
 - Fortune* 500 companies dropped, 172
 - Wal-Mart, 154–155
- India, outsourcing to, 100
- Indiana
 - Allen County, property tax abatement in, 117
 - auto plants, 23
 - Fort Wayne, property tax abatement in, 117–118
 - job piracy, 26
 - Lafayette, Subaru-Isuzu in, 22
 - new TIF rules and, 138
 - passive investment companies allowed in, 114
 - Princeton, Toyota in, 23
 - professional sports teams, 159
 - Single Sales Factor, 94
 - South Bend, runaway shops, 34
- Indianapolis, Indiana, Baltimore Colts moved to, 159
- Indians (team), 159
- individual success, education as key to, 127
- Industrial Revenue Bonds (IRBs), 71–72, 84
 - opposition to, 72
- inequality. *See* economic inequality; racial inequality
- infrastructure
 - costs to renew, 205
 - decline as sprawl result, 130
 - deferred maintenance, 178
 - need for investment in, 197–199, 203–204
 - neglect of, 183–184
 - smart growth and, 194
 - tax increment financing and, 134

- infrastructure assistance, Wal-Mart, 152
- infrastructure deficit, Proposition 13
 - and, 148
- infrastructure “report card,” 203–204
- ING Barings, 40
- ING Financial Holdings, 42
- Initial Public Offering (IPO), Cabela’s, 65
- Institute on Taxation and Economic Policy (ITEP), 171–172, 179–180
 - trend toward regressive taxes, 177
- insurance company, CAPCO and, 24–25
- “intangible” property, 112
- Internal Revenue Service, 52
- International Brotherhood of Electrical Workers (IBEW), Local 1505, Massachusetts, 11
- International Business Machines Corp. (IBM), 85, 107–108, 150
 - layoffs, 17–18
 - Mario Cuomo on, 17
- International Economic Development Council, 89–90
- International Harvester Co., 107–108
- International Paper Co., 107–108, 119
 - tax reimbursement, 123
- International Telephone & Telegraph Corp., 107–108
- InterNorth, Inc., 43. *See also* Enron
- inventory tax breaks, enterprise zones, 133
- Iowa
 - Farm Bureau, 138
 - job piracy, 26
 - negative income taxes, 175
 - new TIF rules and, 138
 - passive investment companies allowed in, 114
 - Single Sales Factor, 93, 94
 - “throwback rule” in, 112
- IRBs. *See* Industrial Revenue Bonds (IRBs)
- Irsay, Robert, 159
- Jacobs Field, 163
- Japan, automotive industry and, 23
- J. Crew, 111
- job blackmail, New York City, 38–43
- job creation, 118
 - convention centers and, 166
 - disclosure needed for deals, 187–188
 - failure of tax cuts, 179
 - high cost, 163
 - public transit coordination and, 139–140
 - quality of stadium-generated jobs, 160
 - sports stadiums, 157, 160–162
 - high cost of, 162–163
 - sports subsidies and, 160
 - tax cuts to big corporations ineffective, 178
- Job Creation and Worker Assistance Act of 2002, 179
- job decline, suburban sprawl and, 130
- job growth, suburban sprawl and, 130
- job piracy, 26–27
 - use federal “carrot” against, 193–194
- job quality standards, subsidy reform, 190
- job “retention” subsidies, New York City, 38–41
- job subsidies, taxpayer costs of, 34–37
- job training funds, Wal-Mart, 152
- jobless recovery, tax cuts and, 179
- jobs
 - eliminated, 162
 - professional sports team as generator of, 157–158
 - reduction of Massachusetts, Raytheon, 12–13
 - ripple effect, 29–31
- Jobs and Growth Tax Relief Reconciliation Act of 2003, 179
- John Locke Foundation, 36–37, 89
- Johnson, Ned, 99
- Johnson, Vard (senator), 45
- Joint Commission on Accreditation of Healthcare Organizations (JCAHO), 200
- Jones, Breton, 186
- Jordan, Meredith, 105
- J.P. Stevens and Co., 113
- Kahn, Peter, 163
- Kansas
 - enterprise zone of, 138
 - Hays, Sykes Enterprises, 19–20

- Manhattan, Sykes Enterprises, 19
 private prison in, 32
 school boards in, 125
 Sykes Enterprises, 10, 18, 19–20
Kansas City Star, 136
 KEJA. *See* Kentucky Economic Justice Alliance (KEJA)
 Kennedy, John F., opponent of IRBs, 72
 Kennedy, Sam, 67
 Kentucky
 Community Development Block Grant funds, 33
 Georgetown, Toyota in, 22
 Hazard, Sykes Enterprises, 20
 hidden taxpayer costs, 28–29
 job piracy, 27
 negative income taxes, 174
 passive investment companies allowed in, 114
 Pikeville, Sykes Enterprises, 20
 Sykes Enterprises, 20
 tax credits, 175–176
 “throwback rule” in, 112
 Kentucky Cabinet for Economic Development, 176
 Kentucky Economic Justice Alliance (KEJA), 28
 Kentucky Rural Economic Development Act, 28
 Keystone Research Center, 171
 Kidder Peabody, 38
 Kinko’s, site location and, 51
 Klamath Falls, Oregon, Sykes Enterprises, 18
 Kmart, 113
 Knights of Ak-Sar-Ben, 43
 Knoxville, Tennessee, 44
 Kohl’s, 113
 Korean War, Leonard Yaseen, 77
 Kozol, Jonathan, 116
 KPMG Strategic Relocation and Expansion Services, 85, 86
 Kraft Foods, Single Sales Factor lobby, 97
 Kraft USA, 101–102
 Kroenke, Stanley E., 154
 LAANE. *See* Los Angeles Alliance for a New Economy (LAANE)
 LABT. *See* Los Angeles Business Team (LABT)
 Lafayette, Indiana, Subaru-Isuzu in, 22
 Lake Forest, Illinois, TIF program, 136
 Lakewood, California, 149
 Wal-Mart in, 149–150
 Lakewood Center, California, 149
 growth of mall, 149
 land consumption, 131
 land-use decisions, 148–149
 land-use planning, lack of coordination with, 133
 large companies, income tax avoidance, 175
 large corporations
 new capital investment of, 179–180
 tax system control, 176
 Latino households, car ownership and, 139
 Lay, Ken, 43–44
 layoffs
 Raytheon’s promises regarding, 13
 SSF provision intended to prevent, 13
 LB 775, 44–45
 cost of, 45–46
 lease-revenue bonds, private prisons, 31
 Leavenworth County, Kansas, private prison in, 32
 LeFrak, Richard (Jersey City developer), 38
 leisure activities, stadium dollars and, 161–162
Lexington Herald-Leader, 28
 liberals, professional sports stadiums, 162
 limited partnerships, 150
 Limited, The, 111
 Limited, The/Victoria’s Secret/Lane Bryant/Express, 113
 Lincoln, Alabama, Honda in, 23
 Linens & Things, 149
 Lipper, George, 26
 living-wage movement, subsidies and, 190
 Liz Claiborne, 40
 lobbying records, Sasso, 14
 local governments, competition for tax base among, 143
 local sales tax increment, 145
 Location Consultants International, 85

- location-efficient incentives, public transit, 194–195
- Location Management Services, 62–64, 86
- Locke, Gary, 88
- Long Beach, California, 149
 - Town Center, 149
- Long Island, New York, 135
- Long John Silver's, 113
- Lord & Taylor, 147–148
- Los Angeles Alliance for a New Economy (LAANE), 27, 28
 - community benefits agreement, 196
- Los Angeles-Anaheim-Riverside, sprawl and, 131
- Los Angeles Business Team (LABT), 28
- Los Angeles, California, 28
 - Coliseum, 158
 - hidden taxpayer costs, 27
 - job piracy, 26
 - sprawl and, 131
- Los Angeles County, California, 150
- Los Angeles Lakers, 164
- Louisiana
 - Board of Commerce and Industry, 119
 - “Cancer Alley,” 118–120
 - CAPCOs and, 26
 - convention center attendance, 167
 - economic development tax credits, 174
 - enterprise zone rebates, 119
 - Exxon in, 34
 - EZ tax breaks outside zones, 138
 - passive investment companies allowed in, 114
 - property tax abatements, 119–120
 - “throwback rule” in, 112
- Louisiana Coalition for Tax Justice, 119
- Louisiana insurance lobbyists, 24
- Louisiana Pacific, corporate income taxes paid, 173
- Louisiana Power & Light (Energy), 119
- low-income energy assistance, hidden taxpayer costs, 142
- low-income families, sprawl's effects on, 139–140
- low-income neighborhoods, tax increment financing, 135
- low-interest tax-exempt loans, Wal-Mart, 152
- low-wage jobs, stadiums and, 160–161
- low-wage manufacturers, 73
 - low-wage workers
 - effect of sprawl on, 140
 - public assistance to, 142
- Lowe's, 149
- Luxe Rodeo Drive, 150
- Luxe Summit Hotel, 150
- Macy's, 149
- Main Street merchants
 - losses from abandonment of, 142
 - smart growth and, 194
- Maine
 - Business Equipment Tax Reimbursement (BETR) program, 123
 - disclosure requirements, 188
 - Maine Citizen Leadership Fund, cost to the state, 123
 - property taxes, 122–123
- Maine Citizen Leadership Fund, 123
- malls, as greyfields, 141–142
- Manhattan. *See* New York City
- Manhattan, Kansas, Sykes Enterprises, 19
- manufactured goods, foreign, 199–200
- manufacturers
 - Grant Thornton index, 83
 - Single Sales Factor and, 94, 98
 - union busting, 32–33
- manufacturing
 - globalization and, 96
 - property tax abatement restricted to in some states, 117
- manufacturing jobs, loss, 95
- manufacturing lobbyists, Single Sales Factor, 92
- manufacturing site location, 5
- Mariana, Florida, Sykes Enterprises, 21
- Marin, Luis, 61–62
- Marion County, Mississippi, Reliance Manufacturing and, 71
- Marriott International
 - use of bogus competitors, 14–15
 - Virginia, 14–16
- Maryland
 - Camden Yards, 159, 162
 - Kraft Foods, 97
 - professional sports teams, 159, 165

- school funding, 126
- Single Sales Factor and, 93, 95, 96, 97, 172
- Smart Growth Act, 195
- sports stadiums, 159, 162
 - taxpayer cost, 163
- state income taxes paid by corporations, 172
- tax law, 96
- “throwback rule” in, 112
- Maryland Budget and Tax Policy Institute, 172
- Maryland County, bogus competitor scam, 15
- Marysville, Ohio, Honda in, 22
- Marzilli, James, on Raytheon, 13
- mass transit. *See* public transit
- Massachusetts
 - Associated Industries of Massachusetts (AIM), 11
 - corporate income tax, 105
 - disclosure of hidden taxpayer costs, 188–189
 - education funding cut, 101
 - hidden taxpayer costs in, 143
 - IBEW Local 1505, 11
 - impact of new stadium in Boston, 161
 - job piracy, 27
 - legislation requiring disclosure of state-sponsored healthcare costs, 142
 - mutual funds, 99–100
 - Raytheon, 9–14
 - jobs reduced by, 12–13
 - Single Sales Factor and, 10, 11, 92, 93, 95–96, 98–101
 - payroll and, 13
 - threat to move jobs from, 10
 - “throwback rule” in, 112
 - Wal-Mart, 143
- Massachusetts Business Roundtable, 99
- Mastek, Fidelity and, 100
- Maus, Bruce, 57
 - site location methods, 51–52
- May Department Stores, 113
- Mazda, “transplant” siting, 22
- Mazero, Michael, 111
- McCallum Sweeney Consulting, 85
- McDonald’s, hidden taxpayer costs, 143
- McGraw-Hill Inc., 107–108
- McGraw-Hill/Standard & Poor’s, 40
- McGreevey, James, 172
- MCI call center, property tax abatement dispute, 118
- McIntyre, Robert, 180–181
- Medford, Oregon, Hewlett-Packard, 59
- Medicaid, 6
 - disclosure of hidden taxpayer costs, 188–189
 - Great American Jobs Scam and, 5
 - hidden taxpayer costs, 28, 142
 - Wal-Mart, 143
- Memorial Stadium, 159
- Menominee Falls, Wisconsin, tax credit to mutual fund company, 136
- Mercedes, in Alabama, 23, 175
- Merrill Lynch, 40, 42
- Met Life, 41
- Mexico, runaway shops, 34
- MFS (fund), 100
- Michigan
 - Flat Rock, Mazda in, 22
 - Ford Motor Company, 97
 - job piracy, 26
 - negative income taxes, 175
 - school boards in, 125
 - Single Sales Factor and, 97
- Microsoft, 111
- Midwest
 - factory relocation, 69, 76
 - land consumption, 131
 - Leonard Yaseen’s influence on, 77
 - message from site location consultants, 84
- Miller, Zell (Georgia governor), 104
- Mills, Wilbur, 72
- Milton-Freewater, Oregon, Sykes Enterprises, 19
- Milwaukee Journal Sentinel*, 136
- Milwaukee, Wisconsin
 - Boston Braves moved to, 158
 - union jobs, 33
- Minneapolis, Minnesota, tax increment financing and, 134
- Minnesota, 28
 - Anoka, tax increment financing subsidizing sprawl in, 134–135
 - deals approved by elected officials, 193

- Minnesota (*continued*)
 Eveleth, Sykes Enterprises, 20–21
 job piracy, 26
 school boards in, 125
 Single Sales Factor, 94
 Sykes Enterprises, 20–21
 tax increment financing and, 134
 “throwback rule” in, 112
 TIF districts, 138
- Minnesota Twins, 160
- Mintax, 86–87
- Missing the Bus*, 139
- Mississippi, 71
 auto plants, 23
 Canton, Nissan in, 23
 Columbia, 70–71
 IRB scheme, 71–72
 legislation, 33
 tax increment financing (TIF), 72–73
 Toyota and, 61
 unions, 33
- Mississippi Industrial Act, 71
- Missouri
 “blight,” 147
 “blighted” area declared in West
 County Center, 147–148
 CAPCOs and, 26
 Community Development Block
 Grant funds, 33
 Home Depot in, 147
 opposition to Wal-Mart subsidies, 153
 passive investment companies allowed
 in, 114
 sales tax increment, TIFed, 146–148
 school boards, 146
 Single Sales Factor and, 93
 tax increment financing, 146, 147–148
 TIF programs in, 138
 Westfield America, 147–148
- Missouri Court of Appeals, 148
- Mitsubishi Motors
 auto plant location and, 21–22
 “transplant” siting, 22
- mixed use, not in suburban sprawl, 130
- Mobil Oil, 119
- model, for corporate income taxes, 173
- Modell, Art, 157, 159
- Montgomery, Alabama, Hyundai in, 23
- Montgomery County, bogus competitor
 scam, 15
- Montreal Expos, 160
- Moran, Stahl & Boyer, 85, 87
- Morgan, Perri, 36
- Morgan Stanley, 39
 outsourcing, 100
- Morial Convention Center, attendance,
 167
- Motorola, 102
- Multistate Tax Commission (MTC),
 106–107, 111
 corporate tax sheltering costs esti-
 mated, 114
 lawsuit, 107–109
 multistate audits, 109
- Multistate Tax Compact, 106, 107, 109
- Mumbai, outsourcing to, 100
- Murray Feiss Import Corp., 40
- mutual fund companies, Single Sales
 Factor and, 98, 99–100
- Mutual of New York, 39
- Mutual of Omaha, 45
 “mutually assured sprawl,” 133
- NAFTA, 24
 automotive industry, 23
 Great American Jobs Scam and, 5
- Nalco Chemical, 101–102
- NASDAQ/AMEX, 41, 42
- Nashville, Tennessee, property tax abate-
 ment in, 117
- National Aeronautics and Space Ad-
 ministration, 201
- National Association of Manufacturers
 (NAM), 85, 201
- National Conference of State Legisla-
 tures, 186
- National Federation of Independent
 Business (NFIB), 36
- National Governors Association, 186
- National Journal*, 80
- National League of Cities, 186
- National Science Foundation, 201
- National Semiconductor, tax reimburse-
 ment, 123
- National Sports Law Institute of Mar-
 quette University Law School, 157

- National Trust for Historic Preservation, 140, 151
 - Main Street Center, 141
- natural spaces, sprawl's effects on, 129
- NBC, 38, 40
- Nebraska, 44
 - Enron in, 44
 - Omaha, InterNorth, 43–44
 - Single Sales Factor and, 93
 - Sykes Enterprises, 20
 - “throwback rule” in, 112
- Nebraska Chamber of Commerce and Industry, 46
- Nebraskans for Peace, 45
- Neighborhood Capital Budget Group (NCBG), Chicago, 122
- Nevada
 - no income tax in, 112–113
 - passive investment company (PIC), 112
 - tax loopholes, 58
- New Bedford, 79
- new capital investment, 179–180
- New Economy, 91
- Grant Thornton index, 83
- New Hampshire
 - Fidelity, 99
 - job piracy, 27
- New Jersey
 - AT&T, 97
 - corporate taxes paid, 172
 - economic development tax credits, 174
 - job blackmail, 38
 - job piracy, 26–27
 - relocation of Fantus Company headquarters to, 78
 - Single Sales Factor and, 97
- New Jersey Policy Perspective, 172–173
- New Mexico, passive investment companies allowed in, 114
- New Orleans, Louisiana
 - “Cancer Alley,” 118–119
 - convention center attendance, 167
- New York Board of Trade, 40
- New York City, 79
 - companies staying in Lower Manhattan after September 11, 61
 - convention center attendance, 167
 - job blackmail, 38–43
 - job piracy, 26–27
 - job “retention” subsidies, 38–41
 - layoffs in return for “retention” subsidies, 16–18
 - Leonard Yaseen and, 68–69, 76–79
 - lower Manhattan, site location and, 61
 - New York contracts, soft, 42
 - New York Mercantile Exchange, 39
 - New York Post*, 42
 - New York State
 - CAPCOs and, 26
 - East Fishkill, IBM's subsidy package in, 17
 - Empire Zone program, 90, 136
 - EZ tax breaks outside zones, 138
 - Genesee County, 90
 - professional sports teams, 164
 - Schenectady, 105
 - “throwback rule” in, 112
 - New York State Comptroller, 135
 - New York Stock Exchange (NYSE), 40
 - job “retention” subsidies, 41–42
 - New York Times*, 38, 41, 166
 - New York Yankees, 164
 - News America, 39
 - News America/New York Post, 40
 - Newtek Business Services, 25
 - nexus, 110–111
 - definition, 106
 - Single Sales Factor, 97
 - tax dodge, 109
 - Nissan
 - Canton, Mississippi, 23
 - “transplant” siting, 22
 - NL Industries, Inc., 107–108
 - No Child Left Behind, 116
 - Ohio, 120–121
 - Noll, Roger, 163
 - Norco, Louisiana, 119
 - Nordstrom, 130, 147–148
 - Norman, Al, 151
 - North Carolina, 89
 - bogus competitors used in, 14–16
 - Dell, Inc. in, 35–37
 - Forsyth County, 36
 - Gastonia, unions unwelcome, 74
 - job subsidies, 35

North Carolina (*continued*)
 Roxboro, unions unwelcome, 74
 “throwback rule” in, 112
 Winston-Salem, 36
 North Carolina Press Association, 36–37
 North Dakota
 Bismarck, Sykes Enterprises, 19
 new TIF rules and, 138
 Northeast
 factory relocation, 69, 76
 land consumption, 131
 Leonard Yaseen’s influence on, 77
 message from site location consultants, 84
 Northeast-Midwest Congressional caucus, 80
 Northridge Mall, Brown Deer, Wisconsin, tax revenue drop of, 142
Northwestern States Portland Cement Co. v. Minnesota, 106
 “nowhere income,” 107, 111, 192
 defined, 112
 revenue loss caused by, 114
 Nucor, job subsidies, 35
 nursing crisis, 200
 NYSE. *See* New York Stock Exchange (NYSE)
 obesity, sprawl and, 132
 Occupational Safety & Health Administration, 119–120
 occupations, skilled labor in short supply in, 199–200
 Offshore growth, Sykes Enterprises, 21
 Ohio
 auto plants, 22
 Cincinnati, revenue losses in, 121
 Cleveland, revenue losses in, 121
 corporate relocations, 133–134
 court ruling about corporate income tax credit, 196
 East Liberty, Honda in, 22
 enterprize zone perversion, 133–134, 135, 137
 enterprize zones (EZs), 120
 Hamilton County, revenue losses in, 121
 Honda in, 22
 job piracy, 26, 27
 negative income taxes, 174
 No Child Left Behind, 120–121
 private prison in, 32
 professional sports teams, 159, 165
 property tax abatements, 120–121
 revenue losses in, 120–121
 school boards in, 125
 school districts, 134
 schools in, 120–121
 stadium subsidies, 163
 tax increment financing, 120–121
 “throwback rule” in, 112
 Toledo, 120–121
 West Chester, Dell in, 37
 Youngstown, private prison in, 32
 Oklahoma
 Ada, Sykes Enterprises, 20
 corporate tax dodging, 170–171
 passive investment companies allowed in, 114
 school boards in, 125
 Tulsa, site location and, 61
 Old Economy, 90–91
 Old Navy, 149
 Olivette, Missouri, opposition to Wal-Mart subsidies, 153
 Omaha, Nebraska
 Enron, 43–44
 InterNorth, 43–44
 O’Malley, Walter, 158–159
 1000 Friends of Wisconsin, Wal-Mart tax increment financing, 153
 O’Neill, Paul (former CEO of Alcoa), 47
 open space, sprawl and, 130
 Orange County, California, 150
 Oregon
 AT&T, 97
 income taxes paid by corporations, 173
 Klamath Falls, Sykes Enterprises, 18
 Medford, Hewlett-Packard, 59
 Milton-Freewater, Sykes Enterprises, 19
 new TIF rules and, 138
 professional sports teams, 164
 property tax abatement in, 118
 Single Sales Factor and, 97
 Springfield, property tax abatement in, 118

- state income taxes paid by corporations, 173
- Sykes Enterprises, 18, 19
- Oregon Center for Public Policy, 173
- Organization for Economic Co-operation and Development, 180, 201
- Orr, Kay (Nebraska governor), 44
- Ortwerth, Joe, 147
- outsourcing, to India, 100

- Packard, David, 59
- PaineWebber, 40, 42
- Palatka, Florida, Sykes Enterprises, 21
- Palm Beach County, Florida, job subsidies, 35
- Paperworkers Union, 33
- passive investment companies, 58–59, 112–114. *See also* Delaware Holding Companies
 - how they work, 112–113
- Patchak-Layman, Sharon, 122
- Payless Shoesource, Inc., 113
- “Payment in Lieu of Taxes” (PILOT),
 - school boards can negotiate for, 125
- payroll taxes, Wal-Mart, 154–155
- Pell grants, need for, 203
- Pennsylvania
 - Brockway, relocation blocked, 74
 - corporate tax dodging, 171
 - Hamburg, Cabela’s, 66, 67
 - passive investment companies allowed in, 114
 - Pittsburgh, 90
 - school boards in, 125
 - Single Sales Factor effect in, 96–97
 - tax incentive financing, subsidizing retail, 146
 - “throwback rule” in, 112
 - TIF programs in, 138
 - York, 75
- Pennsylvania Department of Economic and Community Development, 66
- Pennsylvania Manufacturers’ Association, 106
- pensions, 3
- people of color, 5
 - effect of sprawl on, 140
 - sprawl and, 130, 139–140
- perceptions, distortion of public, 53–57
- personal factors, site location and, 51
- personal income tax, state, progressive, 177
- perverse incentive, for retail zoning, 145–146, 148
- Peters, Alan, 173–176
- Petroleum Club, 44
- Philippines, Sykes Enterprises, 21
- Pikeville, Kentucky, Sykes Enterprises, 20
- Pioneer (fund), 100
- pirating of jobs, between states, 5
- Pittsburgh, Pennsylvania, 90
 - sports teams, 162
- Pittsburgh Pirates, 162
- Pittsburgh Post-Gazette*, 162
- Pittsburgh Steelers, 162
- point of sale
 - tax, 145
 - tax increment financing and, 147
- Policy Matters Ohio, 134, 170
- politicians, 185
- Pomp, Richard, 171
- population, land consumption, 131
- Port Authority of New York and New Jersey, 79
- Portland General Electric, corporate income taxes paid, 173
- Portland Trail Blazers, 164
- poverty, 28
 - concentrated, sprawl and, 130
 - enterprise zone programs and, 137
 - hidden taxpayer costs, 27
- poverty-wage jobs, hidden taxpayer costs, 190
- power centers, 149
 - players, retail space, 140
- power grid, needs of, 205
- power transmission systems, declining investment in, 205
- Price Waterhouse, 40
- PriceWaterhouseCoopers, 141–142
- PriceWaterhouseCoopers’ Plant Location International, 85
- Prince William County, Virginia, America Online, 62
- Princeton, Indiana, Toyota in, 23
- “prisoners’ dilemma” of public officials, 54–57

- prisons, subsidized by Great American Jobs Scam, 5
- private prisons, 31–32
- privatization, of public jobs, 31–32
- “pro-business attitude,” site location and, 54
- Proctor & Gamble Distributing Co., 107–108
- productivity, good infrastructure needed for, 203–204
- professional sports stadiums, 157–158
 - subsidies, who benefits?, 164–166
 - unanimity of findings regarding economic impact of, 164
- professional sports teams
 - effect on economic activity, 163
 - owners benefit from subsidies, 164
 - relocation threat, 158–160
 - selling, 165
- promotional studies, consulting firms and, 164
- property reassessment, 150
- property tax abatements, 72, 73, 84, 115–116, 117–118
 - cost to schools, 120
 - disclosure for, 188
 - education and, 115–116
 - effect on public education, 125
 - harm done to public education, 116, 119
 - Wal-Mart, 152
- property tax breaks
 - enterprise zones, 133
 - South Carolina, 124
- property tax caps, 145–146
- property tax exemptions. *See* property tax abatements
- property tax incentives, 124
- property tax rates, making up for loss of corporate tax base, 131
- property tax reimbursements, Maine, 122–123
- property tax revenues
 - depressed by Proposition 13, 148
 - reduced, South Carolina, 124
 - school boards need full say on, 191–192
 - sharing, 195
- property taxes, 115–116
 - corporate
 - Arizona, 170
 - Idaho, 170
 - Washington, 171
 - disinvestment through, 182–183
 - diverted by tax increment financing, 135
 - fiscalization of land use, 144
 - Louisiana’s history, 120
 - public education revenue, 116
 - publicly traded companies disclosure needed, 189
 - regressive, 176, 177
 - tax increment financing, 134, 146
 - Wal-Mart, 154–155
- Proposition 13
 - California, 145–146, 148–150
 - consequences of, 148
 - loophole, 150
- protectionism, automotive industry, 22–23
- Providence, Rhode Island, Single Sales Factor, 99
- Prudential Securities, 39
- public education, 126–127
 - big box retailers cost to, 135
 - characteristics of a good system, 127
 - effect of corporate tax dodging, 175
 - funding cut, 101
 - K-12 cost, 143
 - property tax abatements and, 115–116
 - Proposition 13 and, 148
 - revenue losses affect, Ohio, 120–121
 - school boards, 125
 - site location and, 115–116
 - smart growth and, 194
- public goods
 - big business doesn’t want to reinvest in, 183
 - need for investment in, 197
- Public Law 86–272, 106, 112
- public officials
 - demeaned by system, 4, 185–186
 - threat fabricated by, 160
- public relations campaign, Raytheon, 11
- public services, 3. *See also* schools
 - burden of, 182
 - cost of tax increment financing to, 122

- cuts to, 178
- disinvestment in, 183
- money to maintain, 181
- poor in South Carolina, 124
- poorer, 181
- quality of, 58, 127
- shifting the burden from corporations, 168
- public transit
 - ballot measures approved for, 131
 - disclosure needed, 187–188
 - fiscalization of land use and, 144
 - inequality and, 139–140
 - job subsidies do not consider, 129, 139–140
 - jobs inaccessible by, 130, 135
 - location-efficient incentives and, 194–195
 - no role in job creation, 139–140
 - smart growth and, 194
 - spending needed to maintain systems, 204
 - sprawl and, 129
 - subsidies ignore, 140
 - traffic delays and, 144–145
- publicly traded companies, disclosure of taxes for, 189
- Publix, hidden taxpayer costs, 143
- Puget Sound, Washington, Boeing, 56
- Putnam County, Florida, Sykes Enterprises, 21
- Putnam (fund), 100
- Quaker Oats, 101–102
- quality of life
 - “business climate” study on, 81
 - Grant Thornton and, 82
 - schools, 126
 - site location and, 53, 54
 - smart growth and, 194
- quasi-religious theme, sports stadiums, 162
- Quick and Reilly/Fleet Securities, 40
- racial inequality
 - exclusionary zoning ordinances, 144
 - sprawl’s effects on, 129, 139–140
- Radio Shack Corp., 113
- Ravens, 159
- Raytheon, 100
 - cartoon, 8
 - corporate income tax, 105
 - jobs creation scam and, 9–14
 - jobs lost in Massachusetts by, 13
 - layoff promises and, 13
 - layoffs, 100
 - political-style campaign of, 12
 - Single Sales Factor and, 92, 95–96, 98–99
 - threats to pull jobs from Massachusetts, 11–12
- recruitment
 - cooperating on, 145
 - relocation and, 145
- Reed Elsevier, 41
- reforms
 - disclosure, 187–189
 - legislation needed for, 186–187
- region
 - recruitment and, 145
 - tax systems failing us in, 144
- regional perspective, sales tax, 145
- regressive taxes, 176–177, 181
- trend toward, 176–177
- reinvestment, accountability needed for, 6
- Reliance Manufacturing Company, 71
- rented consultants, 2
- rented economists, 10, 102
- Renzas, James, 62–64
- Republicans, war among the states and, 186
- retail jobs
 - low-wage, 161
 - poverty-wage jobs, 190
- retail projects, tax increment financing districts, 146
- retail space
 - excess, 140
 - overbuilt, 146
- retail subsidies, tax incentive financing, 146
- retirement benefits, 181
- retroactive incentives, relocation, 86
- Reuters, 40
- revenue losses
 - to abatements and TIF, 126
 - corporate tax cuts and, 178

revenue losses (*continued*)
 due to subsidies, 100–101, 103
 due to tax shelters, 114
 Ohio, 120–121
 Rhode Island
 Fidelity, 99
 passive investment companies allowed
 in, 114
 Single Sales Factor, 99
 “throwback rule” in, 112
 “right to work” states, 23
 “business climate” and, 81
 site location and, 50–51
 union busting, 33
 Rinne, Tim, 45
 ripple effects, 29–31
 measuring, 140–141
 terrible in retail, 140–141
 Rosentraub, Mark, 163
 Roxboro, North Carolina, union unwell-
 come, 74
 RR Donnelley, 102
 Rubin, Julia Sass, 26
 rural areas, Leonard Yaseen’s preference
 for, 77
 Rust Belt, 79–80

 sales tax breaks, 135
 enterprise zones, 133
 tax increment financing and, 135
 sales tax increment, TIFed, 146
 sales tax rebates, Wal-Mart, 152
 sales tax revenue, 148–149
 sharing local, smart growth and, 195
 sales taxes
 exemptions, deal-specific disclosure
 needed for, 188
 perverse incentive to subsidize retail,
 148
 publicly traded companies disclosure
 needed, 189
 regional perspective, 145
 regressive, 176, 177
 retailing and, 145
 tax increment financing of, 146–148
 Wal-Mart, 154–155
 Sam’s Club, opposition to, 154
 San Antonio, Texas, Toyota in, 23, 61
 San Diego, California, 150

 San Francisco, California, property
 assessment inequities in, 150
 San Francisco 49ers, 161
 Sanders, Heywood, 166–167
 Sanderson, Allen, 163
 Santa Clara County, California, 150
 Santorum, Rick, 162
 Sasso, John, 11
 lobbying records and, 14
 Saturn, Spring Hill, Tennessee, 23
 SBC Ameritech, 102
 SBC Communications, 180
 Schenectady, New York, General Elec-
 tric, 105
 SCHIP, hidden taxpayer costs, 143
 Schnuck’s, 147
 school-age children, 144
 school board associations, 126
 school boards
 control over property tax revenue
 needed, 191–192
 lack of power of, 124–126
 Missouri, 146
 tax abatement approval and, 125
 school districts, enterprise zones and, 134
 school finance, 116
 Illinois, 121–122
 Ohio, 120–121
 property tax revenue, 124
 school-funding formulas, 116
 school lunches
 hidden taxpayer costs, 142
 Wal-Mart, 154–155
 schools
 disinvestment in, 183
 infrastructure of, 181
 neglect of, 183
 Scottsbluff, Nebraska, Sykes Enterprises,
 20
 Scottsdale, Arizona, opposition to Su-
 percenter and Sam’s Club subsidies,
 154
 Scripps Research Institute, job subsidies,
 34–35
 Scudder (fund), 100
 Sears
 ripple effect claims and, 30–31
 TIF program, 136
 Seattle Seahawks, 164

- Seattle, Washington, Boeing in, 48, 56
- Section 8 housing assistance, hidden taxpayer costs, 29, 142
- Securities and Exchange Commission, 64, 189
- Security Pacific National Bank, layoffs from merge with Bank of America, 16
- Seigleman, Don, 175
- Selling of the South, The*, 73
- service sector, Grant Thornton index, 83
- 7E7 “Dreamliner” project (Boeing), 56–57, 87–88, 88
- Shareholders, tax disclosure to, 189
- Shell Oil, 119
- Sherwin Williams, 113
- Siegfried, John, 163–164
- Silicon Valley, site location and, 48
- Single Sales Factor (SSF), 44, 92–114
- AIM and, 12
- corporate income tax, 104–105
- demand for in Massachusetts, 11
- how it works, 93–94
- Illinois, 103
- lack of accountability, 98
- Massachusetts, 12, 13
- provision intended to prevent, 13
- repeal, 192
- states that have enacted, 93
- tax break law, 10
- tax competition among states, 169
- theory versus reality, 94–96
- we can no longer afford, 205
- site location
- cost factors, 52
- factors that drive, 48–54
- manufacturing, 5
- subsidies don’t determine, 59–64
- Wal-Mart, 152–153
- site location consultants, 2, 23, 47–48, 84, 89–90, 186
- Bruce Maus, 51–52, 57
- on clawbacks, 190
- commissions, 57, 70
- commissions should not be allowed, 193
- conflict of interest, 70, 74–75
- Dennis Donovan, 54–55, 69
- entrenched power of, 89–90, 185
- fees for, 55–56
- Gene DePrez, 69
- James Renzas, 62–64
- junkets for, 76
- power of, 90
- “prisoners’ dilemma” and, 55
- registration and regulation needed, 192–193
- Robert Ady, 50–51, 69
- on subsidies, 62–64
- subsidy demands and, 54
- site location consulting
- Fantus Factory Locating Service, 69
- industry today, 84–87
- site location firms, 85. *See also* site location consultants
- Site Selection* magazine, 62
- skilled labor
- corporate acknowledgment of shortage, 200–201
- eliminate expenditure that does not create more, 202
- federal policy regarding, 202
- growth rate declining, 198
- need for investment in, 197–199, 199–200
- need urgent, 192
- neglect of, 183–184, 197–199
- public education and, 126
- reinvestment needed, 205
- shortages, 183–184, 200–201
- site location and, 49–50
- “slippery slope,” Single Sales Factor, 94, 98
- Small Business Administration (SBA)
- 504 loan guarantee program, 135
- smart growth
- ballot measures approved for, 131
- ending the “economic war among the suburbs,” 194–196
- Smart Growth America, 133
- “smokestack-chasing,” 146
- Smyrna, Tennessee, Nissan in, 22
- Snap-on, Inc., 113
- Sonangol, 118
- Sony, Springfield, Oregon, 118
- South
- cheap labor, 91
- factory relocation, 69

- South (*continued*)
 - population, 131
 - relocation to, 73
 - wage suppression in, 74
- South Bend, Indiana, runaway shops, 34
- South Carolina
 - auto plants, 23
 - “but for” subsidy, 124
 - corporate income tax credits, 124
 - enterprise zone of, 138
 - negative income taxes, 175
 - new TIF rules and, 138
 - passive investment companies allowed in, 114
 - poor public services, 124
 - property tax breaks, 124
 - school boards in, 125
 - Spartanburg, BMW in, 23
 - Sumter, runaway shops, 34
 - “throwback rule” in, 112
- South Carolina Department of Commerce, 124
- South Dakota
 - job piracy, 26
 - school funding, 126
- southern states, job piracy, 27
- Soviet Union, Leonard Yaseen, 77
- Sports, Jobs, and Taxes*, 163
- sprawl, 5. *See also* suburban sprawl
 - causes of, 132, 148
 - definition, 128, 129
 - results of, 129, 130
 - smart growth and, 195
 - subsidies that pay for, 129
- sprawling retail, deny subsidies to, smart growth and, 195–196
- Spring Hill, Tennessee, Saturn, 23
- Springfield, Oregon, property tax abatement in, 118
- SSF. *See* Single Sales Factor (SSF)
- St. Charles County, Missouri, tax increment financing in, 147
- St. Charles, Missouri, Home Depot in, 147
- St. Louis, Missouri
 - no “blight,” 147
 - “point of sale” tax, 146
 - tax increment financing districts, 146
- St. Louis *Post-Dispatch*, 147
- St. Peters, Missouri, Home Depot closed in, 147
- St. Petersburg Times*, 170
- stadium construction, jobs temporary, 161
- Stadium Games*, 160
- stadium subsidies
 - as bad investment, 163
 - George W. Bush, 165–166
 - problem with studies justifying, 161–162
- stadiums
 - building of new, 159
 - franchise values boosted, 164–165
 - indirect job creation, 161
 - jobs created by, 160
 - professional sports, 157–158
 - public money for, 157–158, 161
- Stadmauer Bailkin Biggins, 86
- Standard Brands Inc., 107–108
- Stanley Works, 113
- Staples, 113
- state auditors, 60
- state children's health insurance programs, hidden taxpayer costs, 29, 142
 - disclosure, 188–189
- state commissioners, 105
- State Government Affairs Council, 88
- state income tax. *See also* income taxes
 - 50-state matrix needed for publicly traded companies, 189
 - disclosure of aggregate only, 189
- state revenue, subsidies that erode, 116
- State Street (fund), 100
- State Tax Notes* magazine, 105
- Staubach Company, 85
- Stonehenge Capital Corp., 25
- Stop and Shop, hidden taxpayer costs, 143
- Subaru-Isuzu, “transplant” siting, 22
- subplants, 23
- subsidies
 - Cabela's, 64–67
 - cause-and-effect relationship with investment, 60
 - corporate income taxes and, 173–176
 - harm done to public education, 116
 - irrelevant to site location, 59–64

- legal developments regarding, 196–197
- to sports, 160
- Toyota, 61
- for Wal-Mart, 152
- suburban sprawl. *See also* sprawl
 - causes of, 128–129
 - defined, 130
- suburbs, competition for taxes in, 143–146
- Sumter, South Carolina, runaway shops, 34
- Sun Belt, 79–80
- Supercenters
 - Denver, 153
 - Wal-Mart, 151, 153
- Swope, Christopher, 25
- Sykes Enterprises
 - Colorado, 18
 - Costa Rica, 21
 - Florida, 21
 - history of subsidies, 18
 - Kansas, 18, 19–20
 - Kentucky, 20
 - Minnesota, 20–21
 - Nebraska, 20
 - North Dakota, 19
 - offshore growth, 21
 - Oklahoma, 20
 - Oregon, 18, 19
 - Philippines, 21
- Symantec, 118
- Syms, 113

- Taft-Hartley Act, 33
- Target, 140, 149
 - sales tax, 145
- Tate, Toyoo (Mitsubishi Motors president), 21–22
- tax abatements
 - “but for” subsidy argument, 123–124
 - cost to schools, 121
 - school board associations, 126
 - school boards need full say on, 191–192
- tax base, 3
 - loss of corporate, 131
 - sprawl and, 130
 - suburbs, 143
- tax breaks
 - enacted in name of jobs, 168
 - Unified Development Budgets and, 191
- tax burden, shift of, 5
- tax commissioners of states, 105
- tax competition among states, 169
- tax credits. *See also specific states*
 - ability to carry forward, 176
- tax cuts
 - jobs and, 5
 - subsidies and, 5
- Tax Expenditure Budget, 191
- tax increment financing deals, Wal-Mart
 - site location, 153
- tax increment financing (TIF), 3, 72–73, 117–118, 147
 - “blighted” property, 117
 - “but for” subsidy argument, 123–124, 153
 - competition and, 137
 - cost to schools, 120, 121
 - disallowing TIFing of sales tax, smart growth and, 195
 - effect on schools, 115
 - harm done to public education, 116
 - no accountability rules, 146
 - property taxes and, 134
 - reimbursement subsidy, 122–123
 - school board associations, 126
 - school boards need full say on, 191–192
 - sprawl, 129
 - Wal-Mart, 152
 - we can no longer afford, 205
- tax loopholes, 58, 172
 - close, 192
 - Delaware Passive Investment Companies, 168
- tax revenue drops, dead malls and, 142
- tax sprawl, 145
- tax systems, inefficiency of, 131
- taxes
 - “business climate” study on, 81
 - corporate rates declining, 168–169
 - corporate rates lower, 168
 - and growth, 58
 - Internal Revenue Service, 52
 - Leonard Yaseen’s dislike of, 77

- taxes (*continued*)
- rank as a factor in site location, 52–53
 - site location and, 50–53, 52–53
 - on small businesses, 181
 - state and local, site location and, 52
 - on working families, 181
- taxpayer costs. *See also* hidden taxpayer costs
- hidden, 140–143
 - Great American Jobs Scam and, 5
- taxpayers, elected officials should approve deals, 193
- Templet, Dr. Paul, 120
- Temporary Assistance for Needy Families (TANF), 202–203
- Tennessee
- auto plants, 23
 - bogus competitors and, 14
 - hidden taxpayer costs of Wal-Mart in, 143
 - IRB scheme, 71–72
 - passive investment companies allowed in, 114
 - property tax abatement in, 117
 - Raytheon Corp. in, 10
 - Smyrna, Nissan in, 22
 - Spring Hill, Saturn assembly plant, 23
 - “throwback rule” in, 112
 - Toyota and, 61
- Texaco (Star Enterprise), 119
- Texas
- auto plants, 23
 - Dallas-Forth Worth, Boeing, 30, 56
 - EZ tax breaks outside zones, 138
 - Harris County, property tax abatement, 118
 - Houston, site location and, 61–62
 - negative income taxes, 174
 - passive investment companies allowed in, 114
 - professional sports teams, 165–166
 - regressive impact of sales and property taxes, 178
 - San Antonio, Toyota in, 23, 61
 - school boards in, 125
 - Single Sales Factor and, 93
 - Wal-Mart subsidies, 152
- Texas Rangers, 165–166
- Texas Transportation Institute, 144
- textile industry, relocation of, 72, 99
- THF Realty, 154
- Thompson, James (“Big Jim”), 24
 - Mitsubishi Motors and, 21–22
- Thompson, Kip (Dell vice president), 37
- throwback rules, 192
 - “nowhere income” and, 112
- TIF. *See* tax increment financing (TIF)
- Tilden Township, Pennsylvania, 66–67
- Time Warner Inc., 40
- Tolchin, Martin, 23
- Tolchin, Susan, 23
- Toledo, Ohio
 - Jeep plant in, 196
 - revenue losses in, 120–121
 - School District, 120–121
- total spending
 - cities, 2
 - states, 2
- tourist attraction
 - Cabela’s, 64–66
 - strategy, 67
- toxic emissions, reforms concerning, 187
- Toxic Right to Know law, 187
- Toyota
 - Princeton, Indiana, 23
 - San Antonio, Texas, 23
 - subsidies for, 61
 - “transplant” siting, 22
- Toys “R” Us, 113
- Trade deficits
 - automotive, 23–24
 - commodity, 23–24
- traffic delays
 - fuel wasted, 204
 - hours lost to, 144–145
 - productivity reduced, 204
- “transplants” (auto-assembly factories), 22
- transportation costs, inequality worsened by, 139
- Tulsa, Oklahoma, site location and, 61
- Tyson Foods, Inc., 113
- UCLA, 27, 28
- unanimity of findings, economic impact of stadiums, 164
- unemployment compensation, Grant Thornton’s index, 82

- unemployment, sprawl and, 129
- Unified Development Budgets, 191
- Uniform Division of Income for Tax Purposes Act (UDITPA), 105, 107
- union busting, 32–34
- Union Carbide Corp., 107–108
- union policies, 74
- unionization, site location and, 51
- unions. *See also specific unions*
 - Brockway Glass Company, 74
 - “business climate” study on, 81
 - convinced of tax break and job security, 10
 - Grant Thornton and, 82
 - Great American Jobs Scam used to bust, 5
 - Leonard Yaseen’s dislike of, 77
 - site location and, 50–51
- unitary tax, 110
- United Auto Workers, 33
 - Japanese “transplant” siting and, 22
- United Food & Commercial Workers, 146
- United States Steel Corp., 107–108
- University of Chicago economists, 102
- University of Connecticut Law School, 171
- urban America, Leonard Yaseen and, 76–79
- Urban Outfitters, 113
- urban poverty, causes of, 77
- urban revitalization, perversion of subsidies targeted for, 133
- U.S. Congressional staff, hidden taxpayer costs tallied by, 142
- U.S. Department of Energy, 205
- U.S. Department of Health and Human Services, 200
- U.S. Department of Labor, 182
- U.S. Navy, 149
- U.S. News & World Report*, 33
- U.S. Sixth Circuit of Appeals, 196
- U.S. Steel v. Multistate Tax Commission*, 107–109
- U.S. Supreme Court, 108, 110
- Utah
 - corporate tax dodging, 171
 - EZ tax breaks outside zones, 138
 - utility tax breaks, enterprise zones, 133
- utility tax, publicly traded companies
 - disclosure needed, 189
- Vance, Alabama, Mercedes-Benz in, 23
- Veck, Bill, 165
- Venezuela, site location and, 61
- venture capital, 24
- Verizon, 180
- Vermont
 - audits in, 60
 - passive investment companies allowed in, 114
 - Wal-Mart and, 151
- Vermont Economic Progress Council (VEPC), 60
- Viacom/CBS, 111
- Viacom Inc., 39
- Virginia
 - counties offered packages by Marriott, 15
 - new TIF rules and, 138
 - passive investment companies allowed in, 114
 - played against Maryland, 14–15
 - Prince William County, America Online, 62
 - “throwback rule” in, 112
 - Wal-Mart subsidies, 152
- VNU USA Company, 40
- Wackenhut Corrections Corporation, 31
- Wadley-Donovan Group, 54, 85
- Wadley-Donovan GrowthTech, 85
- Wadley-Donovan-Gutshaw, 86
- Wadley-Donovan-Gutshaw Consulting, 85
- wage formulas, tied to markets, 190
- wage laws, Leonard Yaseen’s dislike of, 77
- wage suppression, 74, 82, 84
- wages, 3
 - and benefits, 181
 - decent as condition of getting subsidy, 190
 - declining, 181
 - disclosure needed, 187–188
- Wal-Mart, 140, 149
 - disclosure of hidden taxpayer costs, 188–189

- Wal-Mart (*continued*)
 - distribution centers, 152
 - hidden taxpayer costs of, 29, 141, 142, 154–155
 - healthcare programs, 142–143
 - opposition to subsidies for, 153–154
 - poor wages of, 155
 - sales tax and, 145, 154
 - site location, 152–153
 - store closures, 151
 - subsidies, 129, 151–155
 - Supercenters, smart growth declines, 194
- Wal-Mart distribution centers, 152
- Wal-Mart Realty, 151
- Waldie, D.J., 149–150
- Wall Street Journal*, 60, 74, 75, 79, 94, 113, 121
- Wall Street, site location and, 48
- Walt Disney/ABC, 111
- Walton, Ann, 154
- Walton, Sam, 154
- “war among the states,” 79–84
 - business climatology and, 79–84
- Washington
 - Boeing, 56–57, 87–88
 - corporate tax dodging, 171
 - hidden taxpayer costs of Wal-Mart in, 143
 - professional sports teams, 164
 - regressive impact of sales and property taxes, 178
 - Seattle, Boeing in, 48
- Washington, DC
 - environmental impact of SBA loans, 135
 - private prisons and, 32
 - SBA loan guarantees, 135
 - site location and, 48
 - stadium in, 160
- Washington Redskins, 164
- wastewater systems, bad shape of, 205
- waterway locks, aging, 205
- Weiner, Jay, 160
- Weld, William, 10
 - Raytheon and (*See* International Brotherhood of Electrical Workers (IBEW))
 - Single Sales Factor, 99
- welfare, Grant Thornton’s index, 82
- Wellington (fund), 100
- West Chester, Ohio, Dell in, 37
- West County Center, Des Peres, Missouri, 147–148
- West Virginia
 - hidden taxpayer costs of Wal-Mart in, 143
 - passive investment companies allowed in, 114
 - SCHIP, 143
- Westfield America, tax increment financing and, 147–148
- Weyerhaeuser, 118
 - Kentucky tax credit, 175–176
- “whipsaw” locations, 54
 - bogus competitors and, 14
 - method, 69
- White, Hugh, 33, 70–71, 72
- White & Case, 108
- white-collar jobs, loss of in New York City, 78
- “white flight,” 5
- White, Hugh, 33, 70–71, 72
- Wilde, Oscar, 83
- Willamette Industries, Kentucky tax credit, 175–176
- William S. Lee Act, 35
- Williams, Anthony, 160
- Wilshire Group, The, 25
- windfalls, subsidies as, 57, 58
- Winston-Salem, North Carolina, job subsidies, 36
- Wisconsin
 - CAPCOs and, 26
 - EZ tax breaks outside zones, 138
 - hidden taxpayer costs in, 143
 - Housing and Urban Development program, 34
 - passive investment companies allowed in, 114
 - professional sports teams, 158
 - Single Sales Factor, 94
 - tax credit to mutual fund company, 136
 - tax revenue drop from greyfields, 142
 - Wal-Mart, 143
- Woodstock Institute, 135
- workers’ compensation, Grant Thornton’s index, 82–83

Workforce Alliance, 202
workforce development
 defined, 202
 education for productive, 127
 forefront of jobs policy, 201–203
 neglect of, 183
Workforce Investment Act, 202
working families
 higher taxes, stagnant or declining
 wages, 181
 taxes paid by, 176
World Trade Center, Bank of America,
 “job retention” subsidies and, 16
World War II, Leonard Yaseen, 77
World Wide Web, 84
worldwide combined reporting, 110

Xerox Corp., 107–108

Yaseen, Leonard, 68–69, 75
 business relocation and, 70
 relocation of Fantus Company, 78
 urban America and, 76–79
Yellow Freight System, 113
York, Pennsylvania, Fantus Area
 Research, 75
Youngstown, Ohio, private prison in,
 32
Yuma, Arizona, 90

Ziff-Davis Publishing, 40
Zimbalist, Andrew, 163, 164
zoning, exclusionary, 130