

Appendix J: References

- Abraham, Katharine G, John C. Haltiwanger, Claire Y. Hou, Kristin Sandusky, and James Spletzer. 2024. "Driving the gig economy." Working Paper 32766. National Bureau of Economic Research.
- Bartik, Timothy J. 2005. "Solving the problems of economic development incentives." *Growth and Change* 36: 139-166.
- Bartik, Timothy. 2017. *A new panel database on business incentives for economic development offered by state and local governments in the United States*. Kalamazoo, MI: W.E. Upjohn Institute.
- Betts, Julian R. and Laurel L. McFarland. 1995. "Safe port in a storm: The impact of labor market conditions on community college enrollments." *The Journal of Human Resources*. 30, 4: 741-765.
- Bound, John, Jeffrey Groen, Gabor Kezdi, and Sarah Turner. 2004. Trade in university training: cross-sectional variation in the production and stock of college-educated labor. *Journal of Econometrics* 121, 1-2: 143-173.
- Brunello, Giorgio. 2009. The effect of economic downturns on apprenticeships and initial workforce training: A review of the evidence. IZA DP No. 4326. Institute for the Study of Labor.
- Bruno, Robert and Frank Manzo IV. 2016. *The impact of apprenticeship programs in Illinois: An analysis of economic and social effects*. University of Illinois at Urbana-Champaign: Illinois Economic Policy Institute.
- Card, David, Jochen Kluve, and Andrea Weber. 2018. "What works? A meta-analysis of recent active labor market program evaluation." *Journal of the European Economic Association* 16, 3: 894-831.
- Carnevale, Anthony P., Tamara Jayasundera, and Andrew R. Hanson. 2012. *Career and technical education: Five ways that pay*. Georgetown University: Center on Education and the Workforce.
- Dohlman, Erik, Karen Maguire, Wilma V. Davis, Megan Husby, John Bovay, Catharine Weber, and Yoongung Lee. 2023. *Trends, insights and future prospects for production in controlled environment agriculture and agrivoltaics systems*. Report No. EIB-264. U.S. Department of Agriculture, Economic Research Service.
- Farber, David J., A. Harvey Belitsky, and Jack Barbash. 1967. "Apprenticeship in the United States: Labor market forces and social policy." *The Journal of Human Resources* 2, 1: 70-96.
- Fitzpayne, Alastair and Ethan Pollack. 2018. *Worker training tax credit: Promoting employer investments in the workforce*. Aspen Institute.
- Gardiner, Karen and Jincy Wilson. 2024. *Strategies to engage employers in registered apprenticeship programs*. Urban Institute and Mathematica.

- Goodman, Josh. 2020. “How states can design effective tax incentive evaluation plans: Best practices for policymakers.” Pew States. <https://www.pewtrusts.org/en/research-and-analysis/articles/2020/04/30/how-states-can-design-effective-tax-incentive-evaluation-plans>
- Harrington, Alicia, Ryan Ruggiera, Samina Sattar, and Laurent Eyster. 2022. *Understanding the capacity of state apprenticeship systems: Apprenticeship evidence-building portfolio*. Urban Institute and Mathematica.
- Hollenbeck, Kevin. 2008. “Is there a role for public support of incumbent worker on-the-job training?” Upjohn Institute Working Paper, No. 08-138.
- Holzer, Harry J., Richard N. Block, Marcus Cheatham and Jack H. Knott. 1993. “Are training subsidies for firms effective? The Michigan experience.” *ILR Review* 46, 4: 625-636.
- IBIS. 2023. “Hydroponic crop farming in the US.” *IBISWorld Industry Report*.
- IBIS. 2024a. “Taxi and limousine services in the US.” *IBISWorld Industry Report*.
- IBIS. 2024b. “Printing in the US.” *IBISWorld Industry Report*.
- IBIS. 2024c. “Direct mail advertising in the US.” *IBISWorld Industry Report*.
- IBIS. 2024d. “Business service centers in the US.” *IBISWorld Industry Report*.
- IBIS. 2024e. “Industrial laundry and linen supply in the US.” *IBISWorld Industry Report*.
- IBIS. 2025. “Print advertising distribution in the US.” *IBISWorld Industry Report*.
- Joint Legislative Audit and Review Commission (JLARC). 2015. *Virginia’s Workforce Development Programs*. Report to the Governor and the General Assembly of Virginia.
- Joint Legislative Audit and Review Commission (JLARC). 2018. *Workforce and Small Business Incentives*. July 9, 2018. JLARC Report 506.
- Joint Legislative Audit and Review Commission (JLARC). 2023. *Business location and expansion incentives*. September 12, 2023. JLARC Report 577.
- Kennan, John. 2015. “Spatial variation in higher education financing and the supply of college graduates.” National Bureau of Economic Research. Working Paper 21065.
- Lerman, Robert. 2014. “Do firms benefit from apprenticeship investments?” IZA World of Labor.
- Müller, Normann and Friederick Behringer. 2012. *Subsidies and levies as policy instruments to encourage employer-provided training*. OECD Education Working Papers. No. 80, OECD Publishing, Paris.
- Negoita, Marian and Annelies Goger. 2024. “State-level policies to incentivize workplace learning: Impacts of a California publicly funded employee training program.” *Economic Development Quarterly* 38, 1: 15-24.

- Regional Economic Models, Inc. 2012. *Predicted revenue & expenditure effects*.
- Rephann, Terance. 2018. *Survey of economic development incentives*. Charlottesville, VA: Weldon Cooper Center for Public Service.
- Rephann, Terance. 2020. *Survey of local economic developers*. Charlottesville, VA: Weldon Cooper Center for Public Service.
- Rosenberg, Linda and Rebecca Dunn. 2020. Registered apprenticeship: A descriptive study of states' systems and growth. Submitted to the U.S. Department of Labor. Mathematica.
- Sales Tax Institute. 2020. The great exemption adventure: Finding them, applying them and making sure they stick.
- Shadewald, Michael S. and Bruce M. Nelson. 2025. Multistate sales and use tax. Wolters Kluwer.
- Spaulding, Shayne and Stephanie Petrov. 2023. *State incentives to promote and support apprenticeship*. Urban Institute and Mathematica.
- Van Horn, Carl E. and Aaron R. Fichtner. 2003. "An evaluation of state-subsidized, firm-based training: The workforce development partnership program." *International Journal of Manpower* 24, 1: 97-110.
- Virginia Office of Education Economics (VOEE). 2023. *Analysis of Virginia registered apprenticeships*.
- Virginia Board of Workforce Development. 2022. Recommendations to improve Virginia's utilization of registered apprenticeships in the new Virginia economy (Chapter 700, 2022). Senate Document No. 10.
- Virginia Department of Taxation. 1990. *Virginia sales and use Tax expenditure study* (Group 3: Commercial and industrial exemptions and Group 4: Educational exemptions). Volume 1, No. 2.
- Virginia Department of Taxation. 1995. *Virginia sales and use tax expenditure study*. Volume 2, No. 2.
- Virginia Department of Taxation. 2004. 2004 Fiscal impact statement (Bill Number HB1488).
- Virginia Department of Taxation. 2011. *2007-2011 Virginia retail sales and use tax expenditure study*. Volume 1, Number 5. December 1, 2011.
- Vooren, Melvin, Carla Haelermans, Wim Groot, and Henriette Maassen van den Brink. 2018. "The effectiveness of active labor market policies: A meta-analysis." *Journal of Economic Surveys* 33, 1: 125-149.
- Wall, John and Jeff Allen. 2024. "South Carolina enacts key tax credits to boost economic development efforts". *Area Development* Q4-2024.
- Winters, John V. 2018. "Do higher college graduation rates increase local education levels?" *Papers in Regional Science*. 97, 3: 617-649.

Winters, John V. 2019. "In-state college enrollment and later life location decisions." *The Journal of Human Resources* 60, 1: 55, 4: 1400-1426.