

... (see below) in 2000 as part of company-wide cost-cutting efforts (Fitzpatrick et al., 2008).

Alberta opted out of the subsidies game at the provincial level in 1995 with the Business Financial Assistance Limitations Act (the only exception was for film production),⁶ choosing instead to focus on a low-tax strategy (Thomas, 2000, p. 181). The lower tax rate does make it easier to resist the incentive wars, and the province's low unemployment rate due to the oil sands boom further strengthens its municipalities' bargaining power with potential investors.⁷

In October 2004, Dell chose Oklahoma City from 125 cities in the central and eastern United States for a major customer service center, weeding out nearby Norman, Oklahoma after establishing a temporary facility in Oklahoma City that July. The city provided 68 acres of free land five minutes from downtown. The facility, expected to eventually employ up to 3000 workers, was located in a federal empowerment zone and was eligible for a 5 percent rebate on payroll taxes, \$950,000 in training grants, and financing through tax-free bonds (Mecoy, 2004, p. A1; Streuli, 2004).