California

Program Name	Small Business Job Creation
Program Status	Active
Program Category	Tax
Program Type	Tax Credit
Geographic Focus	Statewide
Program Description	Beginning in 2009, the California Franchise Tax Board set up a New Jobs Credit, which allows small businesses to receive up to a $3,000 credit for each additional full-time employee they hire. The board allocated $400 million for this tax credit. However, as of July 31, 2013, less than half of the credit has been claimed.
Program Specifics	A new tax credit of up to $3,000 for each additional full-time employee hired is available to small businesses with 20 or fewer employees beginning January 1, 2009. The credit is prorated on an annual full-time equivalent basis for employees employed less than a full year. The credit is not subject to the 50% limitation for business credits. The credit must be claimed on a timely filed original return received by the Franchise Tax Board on or before a cut-off date specified by the Franchise Tax Board. Taxpayers claiming the credit on an original return received by the Franchise Tax Board after the cut-off date is met will be notified that the credit has been denied. Taxpayers that have been denied the credit as a result of the cut-off date being reached will not be assessed an underpayment of estimated tax or underpayment of tax penalty to the extent the underpayment was created or increased by the disallowance of this credit.

Eligibility Requirements	Each qualified full-time hourly employee is paid wages for not less than an average of 35 hours per week. Each qualified full-time employee that is a salaried employee was paid compensation during the year for full-time employment. On the last day of the preceding taxable year, they employed a total of 20 or fewer employees. There is a net increase in qualified full-time employees compared to the preceding taxable year. For taxpayers who first commence doing business in California during the taxable year, the number of qualified full-time employees employed in the preceding year would generally be zero, unless certain special rules apply.

Florida

Program Name	Jobs Tax Credit (Sales Tax): Rural Enterprise Zones
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	Enterprise zone; Rural
Program Description	Provides a credit of 30% of wages paid to new eligible employees who are residents of Florida Enterprise Zone. If more than 20% of the employees are residents of a Florida Enterprise Zone, the credit is 45%
Program Specifics	The credit is limited to the amount of tax due on each return. There is no refund or carry-forward for credit in excess of the tax due. This credit is not available if the Enterprise Zone Jobs Tax Credit against corporate tax is taken. The credit is limited to 24 months if the employee remains employed for 24 months

Eligibility Requirements	To be eligible, a business must create at least one new job. The Sales Tax Credit cannot be used in conjunction with the Corporate Tax Jobs Credit. Tax credit amount cannot be more than amount of sales tax owed for the month. Businesses must be located within a Rural Enterprise Zone, must collect and pay sales and use tax, and must not be taking E.Z. Jobs Tax Credit against corporate income tax. Employees must work in a new job in an Enterprise Zone and reside within a rural county. Welfare Transition Program participants may reside anywhere, but must work within a zone. Employees must work at least 36 hours per week (no part-time employees) and must be employed for three consecutive months. New employees cannot be an Owner, Partner, or Stockholder. Employees leased from an employee leasing company must continuously be leased to an employer for more than 6 months. Previous employees must not have been employed by the hiring business in the preceding 12 months. Tax credits shall be allowed for up to 24 months per new employee.

Florida

Program Name	**Jobs Tax Credit (Sales Tax): Urban Enterprise Zones**
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	Enterprise zone; Urban
Program Description	Allows a business located within an Urban Enterprise Zone to take a sales and use tax credit for 20 or 30 percent of wages paid to new employees who reside within an enterprise zone. To be eligible, a business must create at least one new job. The Sales Tax Credit cannot be used in conjunction with the Corporate Tax Jobs Credit.
Program Specifics	Provides a credit of 20% of wages paid to new eligible employees who are residents of Florida Enterprise Zone. If more than 20% of the employees are residents of a Florida Enterprise Zone, the credit is 30%. The credit is limited to the amount of tax due on each return. There is no refund or carry-forward for credit in excess of the tax due. This credit is not available if the Enterprise Zone Jobs Tax Credit against corporate tax is taken. The credit is limited to 24 months if the employee remains employed for 24 months.

Eligibility Requirements	Business: 1) Must be located within an Enterprise Zone. 2) Must collect and pay sales and use tax. 3) Must not be taking E.Z. Jobs Tax Credit against corporate income tax. Employee: 1) Must reside and work in a Florida Enterprise Zone. Welfare Transition Program participants may reside anywhere, but must work within a zone. 2) Must work at least 36 hours per week (no part-time employees). 3) Must be employed for three consecutive months. 4) New employee cannot be an Owner, Partner, or Stockholder. 5) Employees leased from an employee leasing company must continuously be leased to an employer for more than 6 months. 6) Previous employees must not have been employed by the hiring business in the preceding 12 months. Tax credits shall be allowed for up to 24 months per new employee. Tax credit amount cannot be more than amount of sales tax owed for the month.

Florida

Program Name	**Jobs Tax Credit (Corporate Income Tax): Rural Enterprise Zones**
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	Enterprise zone; Rural Area
Program Description	Allows a business located within a Rural Enterprise Zone to take a corporate income tax credit for 30 or 45 percent of wages paid to new employees who reside within a Rural County.
Program Specifics	Provides a credit of 30% of wages paid to new eligible employees who are residents of Florida Enterprise Zone. If more than 20% of the employees are residents of a Florida Enterprise Zone, the credit is 45%. Firms must earn more than $5,000 to take advantage of the credit. To be eligible, a business must create at least one new job. The Corporate Tax Credit cannot be used in conjunction with the Sales Tax Credit.The Federal tax burden may increase sine state tax liability is reduced. That amount of the credit must be added back to Florida taxable income.

Eligibility Requirements	Business: 1) Must be located within a Rural Enterprise Zone. 2) Must not be taking E.Z. Jobs Tax Credit against sales tax. Employee: 1) Must work in a new job in an Enterprise Zone and reside within a rural county. Welfare Transition Program participants may reside anywhere, but must work within a zone. 2) Must work at least 36 hours per week (no part-time employees). 3) Must be employed for three consecutive months. Employees leased from an employee leasing company must continuously be leased to an employer for more than 6 months. 4) Previous employees must not have been employed by the hiring business in the preceding 12 months. 5) Tax credits shall be allowed for up to 24 months per new employee. Unused tax credit may be carried forward up to 5 years.

Florida

Program Name	**Jobs Tax Credit (Corporate Income Tax): Urban Enterprise Zones**
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	Enterprise zone; Urban Area
Program Description	Allows a business located within an Urban Enterprise Zone to take a corporate income tax credit for 15 or 20 percent of wages paid to new employees who reside within an enterprise zone. The Corporate Tax Credit cannot be used in conjunction with the Sales Tax Credit.
Program Specifics	Provides a credit of 20% of wages paid to new eligible employees who are residents of Florida Enterprise Zone. If more than 20% of the employees are residents of a Florida Enterprise Zone, the credit is 30%. Firms must earn more than $5,000 to take advantage of the credit. The Federal tax burden may increase sine state tax liability is reduced. That amount of the credit must be added back to Florida taxable income. This credit is not available if the Credit Against Sales Tax for Job Creation is taken.

Eligibility Requirements	Business: 1) Must be located within a an Enterprise Zone. 2) Must not be taking E.Z. Jobs Tax Credit against sales tax. Employee: 1) Must reside and work in a Florida Enterprise Zone. 2) Welfare Transition Program participants may reside anywhere, but must work within a zone. 3) Must work at least 36 hours per week (no part-time employees). 4) Must be employed for three consecutive months. Employees leased from an employee leasing company must continuously be leased to an employer for more than 6 months. 5) Previous employees must not have been employed by the hiring business in the preceding 12 months. Tax credits shall be allowed for up to 24 months per new employee. Unused tax credit may be carried forward up to 5 years.

Georgia

Program Name	Quality Jobs Tax Credit
Program Status	Active
Program Category	Tax
Program Type	Tax Credit
Geographic Focus	No targeting within state
Program Description	The Quality Jobs Tax Credit is a job tax credit for jobs that pay higher-than-average wages. It can give Georgia companies a significant tax break and help drive growth.
Program Specifics	1) New quality jobs created within seven years of initial eligibility qualify for the credit 2) Credits may offset a company’s payroll withholding once all other tax liability has been exhausted 3) Credits may be carried forward for 10 years 4) New jobs that do not qualify for Quality Job Tax Credits may still be eligible for Georgia’s job tax credit if they meet requirements for that credit 5) A Quality Job Tax Credit must be claimed within the earlier of the following time periods: a) one year from the date the original return is filed; or, b) one year from the date the return is due (including any approved extension) 6) IRS Form IT-QJ must be filed with the income tax return for the company to claim the Quality Jobs Tax Credit.

Eligibility Requirements	A quality job or high-wage job is defined as a job located in the state; has 30 hours a week of regular work; a job that is not already located in Georgia; and pays at or above 110 percent of the average wage of the county in which it is located.

Illinois

Program Name	Small Business Jobs Creation Tax Credit
Program Status	Active
Program Category	Tax
Program Type	Tax Credit
Geographic Focus	Statewide
Program Description	The program provides small business owners and non-profits a tax credit of $2,500 for every new job created.
Program Specifics	Small Business Eligible if, as of July 1, 2012, you employed 50 or fewer full-time employees (counting all locations). Not-for-profit and Professional Employer Organizations are eligible to receive credit. Eligible Jobs - Newly created, full-time position (part-time / contractual positions are not eligible). Created between 7/1/12-6/30/16. Position pays no less than $10/hour or the equivalent annualized salary of $18,200. Position sustained for at least one year (not necessarily held by the same individual for the year). Withholding tax goes to Illinois. Tax Credits - Tax Credit certificate will be issued one year from the hire date. *Any-sized business that fills a newly created, full-time position with a former 2010 "Put Illinois to Work" worker trainee would eligible to receive credit.

Eligibility Requirements	see above

Indiana

Program Name	New Employer Tax Credit
Program Status	Active
Program Category	Tax
Program Type	Tax Credit
Geographic Focus	Statewide
Program Description	The credit's value is up to 10% of new employee wages over a 24 month period and applies against the corporate and personal income tax, the insurance premiums tax, and the financial institutions tax. In the case the taxpayer has no liability the credit can be carried forward for an additional 9 years.
Program Specifics	The credit may be claimed by a person, corporation or pass-through entity that after December 31, 2009: (1) either (a) locates or relocates the operations of a business enterprise in Indiana, (b) incorporates or otherwise first organizes in Indiana, or (c) expands the entity's operation of a business enterprise in Indiana; (2) employs at least 10 qualified employees; (3) makes an application to the Indiana Economic Development Corporation (IEDC); and (4) is issued a certificate of approval by the IEDC.

Eligibility Requirements	Create atleast 10 jobs.

	Iowa
Program Name	New Jobs Tax Credit
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	No targeting within the state
Program Description	The Iowa New Jobs Tax Credit is an Iowa corporate income tax credit and is available to a company that has entered into a New Jobs Training Agreement (260E) and expands their Iowa employment base by ten percent or more.
Program Specifics	The amount of this one-time tax credit will depend upon the wages a company pays and the year in which the tax credit is first claimed. The maximum tax credit in 2010 will be $1,470 per new employee. Unused tax credits may be carried forward up to ten years.

Eligibility Requirements	A business must qualify for and enter into an agreement under the Iowa New Jobs Training Program and increase its Iowa workforce by at least 10 percent.

Kentucky

Program Name	Kentucky Business Investment (KVI) program
Program Status	Active
Program Category	Tax
Program Type	Tax Credit
Geographic Focus	statewide
Program Description	Companies engaged in manufacturing , agri-business, regionalor national Hqoperationsand certaain non-retail services.
Program Specifics	Incentive may be taken as 10 year and possibly up to 15 years for enhanced cases. May be taaken up to 100 % crdit angainst KY income tax imposed on corporate income or limited liability entity tax arising from project.

Eligibility Requirements	create a minimum 10 new full-time jobs for KY residents, incur at least $100,000 in eligibile costs and meet wage and benefit requirements.

Missouri

Program Name	Work Opportunity Tax Credits
Program Status	Active
Program Category	Tax
Program Type	Tax Credit
Geographic Focus	No targeting within the state
Program Description	Get as much as $2,400 in business tax credits per eligible worker when you hire job seekers with barriers to employment. There is no limit to the number of qualifying new hires or total amount of credits distributed per year.
Program Specifics	Up to $2,400 in business tax credits per eligible worker. The Work Opportunity Tax Credit (WOTC) may be claimed by any private for-profit business as long as they hire job seekers with barriers to employment from one of the targeted groups. The Veteran target groups may also be claimed by qualified tax-exempt organizations (as described in section 501(a) and 501(c)).

Eligibility Requirements	The tax credits apply only when a business hires a job seeker with barriers to employment and thus, a member of a target group indicated on Federal Form ETA-9061. The tax credits cannot be claimed on previous employees, relatives, domestic employees, or on wages federally subsidized by on-the-job training programs. The job seeker must be screened for target group membership on or before the day that you offer the job. The application filing deadline must be met.

New York

Program Name	Enterprise Zone Wage Tax Credits
Program Status	Active
Program Category	Tax
Program Type	Tax Credit
Geographic Focus	Enterprise Zones
Program Description	Tax credits for newly created jobs.
Program Specifics	Base credit $1,500. Targeted credit $3,000. Available for 5 years for creation of new jobs in NYS Empire Zones. Increases by $500 in Investment Zones.

Eligibility Requirements	Base Credit: Newly created job. Targeted Credit: Economically disadvantaged individual or a public assistance recipient, WIA, or WOTC eligible. Pay for each position must be at least 135% of minimum wage.

Ohio

Program Name	Job Creation Tax Credit
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	No targeting within the state
Program Description	The program provides a refundable tax credit against a company's corporate franchise or income tax based on the state income tax withheld from new, full-time employees.
Program Specifics	Provides refundable tax credit against a company's Ohio corporate franchise tax, Commercial Activity Tax, or an individual's Ohio personal income tax. Tax credit based on state income tax withheld from new, eligible full-time employees. Five-member Authority is charged with reviewing and approving applications and setting the tax credit rate and term. Funding Cap: Authority has issued credits generally ranging from 50% to 75% for 5 to 10 years. Projects receiving a higher tax credit tend to have a higher number of jobs, pay higher wages, and involve more substantial fixed-asset investment. Greater benefits are also provided to projects located in distressed communities or when companies commit to hiring more than 10% of the new hires from "disadvantaged persons and/or minorities". Program Restrictions: Finally, projects that receive other state financial assistance, such as lower interest loans or grants, may receive a lesser tax credit than without such assistance. Program offers refundable state franchise or income tax credits that minimize expenditures to encourage business expansion and/or location projects in Ohio. Tax credit applies against corporate franchise tax through 6/30/08, and transfer to cover Commercial Activity Tax (CAT) liabilities for tax period beginning July 1, 2008.

Eligibility Requirements	Businesses that create at least 25 net new full-time positions at a facility in Ohio and pay a minimum of 150% of federal minimum wage In special circumstances, a company could create as few as 10 new full-time positions paying at least 400% of the federal minimum wage.

Pennsylvania

Program Name	Job Creation Tax Credit Program (JCTC)
Program Status	Active
Program Category	Tax
Program Type	Tax Credit
Geographic Focus	No targeting within the state
Program Description	A $1,000-per-job tax credit to approved businesses that agree to create jobs within three years; 25% of the tax credits allocated each year must go to businesses with less than 100 employees.
Program Specifics	1) Tax credits used to offset various business tax liabilities 2) $1,000-per-job tax credit to approved businesses that agree to create jobs within three years; 25% of the tax credits allocated each year must go to businesses with less than 100 employees 3) Tax credits may not be utilized by a business until the jobs are actually created; Must create at least 25 new jobs or expand the existing workforce by at least 20%.

Eligibility Requirements

South Carolina

Program Name	Job Tax Credit
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	No targeting within the state
Program Description	South Carolina Code Â§12-6-3360 provides a tax credit against South Carolina income tax, bank tax or insurance premium tax for a business creating new jobs in this State.
Program Specifics	The credit amount for each new job is $1,500 to $8,000 per year depending, in part, on where a taxpayers facility is located. The additional credit amount for each new qualifying job, subject to certain dollar limitations, is $1,000 per year for a taxpayer located in a multi-county industrial park, and is $1,000 per year for a taxpayer creating qualifying new, full time jobs on property where a response action has been completed pursuant to a nonresponsible party voluntary cleanup contract. The credit is available for 5 years. The credit is adjusted for job increases or decreases. During the 5 year credit period, a credit is also allowed for additional new, full time jobs created during the 5 years beginning in the year following the year in which the qualifying additional new jobs were created. The amount of credit that a business may receive for each job created is determined by the county where the business facility is located. The 46 counties in South Carolina are ranked and designated as "distressed," "least developed," "under developed," "moderately developed," or "developed."

Eligibility Requirements	1. Submission of a viable business plan that establishes a clear strategy for long-term growth.1. Submission of a viable business plan that establishes a clear strategy for long-term growth. 2. Demonstration that the designation of the CTP creates an opportunity to attract a specific high-tech business. 3. Agreement on behalf of the applicant that funds from the CTP's tax increment account and grants awarded from the Technology Development Grant Fund will be expended according to CTP guidelines and agreements. 4. Agreement on behalf of the applicant that IEDC may revoke the tax increment and recapture rights of the technology park in the event of noncompliance with any part of the agreements of the community, redevelopment commission, or any tenant of the park. 5. Evidence of local government financial participation in the establishment of the CTP. 6. An agreement with an Indiana institution of higher education whereby the institution makes a meaningful monetary or in kind contribution to the park. 7. Agreement between IEDC and the applicant.

Texas

Program Name	X
Program Status	
Program Category	
Program Type	
Geographic Focus	
Program Description	
Program Specifics	

Eligibility Requirements

Wisconsin

Program Name	Jobs Tax Credit
Program Status	Active
Program Category	Tax
Program Type	Tax Credit
Geographic Focus	No targeting within the state
Program Description	A new jobs tax credit is available for businesses for taxable years beginning in 2010 and thereafter. "Business" means any organization or enterprise operated for profit, including a sole proprietorship, partnership, firm, business trust, joint venture, syndicate, corporation, limited liability company, or association. For purposes of the jobs tax credit, "business" does not include a store or shop in which retail sales are the principal business.
Program Specifics	The credit is available to persons that increase net employment in the person's business. The credit is based on the amount of wages paid to an eligible employee in the taxable year (not to exceed ten percent of such wages) and the costs incurred in the taxable year to undertake certain training activities.

Eligibility Requirements	QUALIFICATIONS To qualify for the Wisconsin Jobs Tax Credit, you must meet all of the following conditions: (1) The Wisconsin Economic Development Corporation must certify that the claimant is operating or intends to operate a business in Wisconsin and that a contract has been entered into with the Wisconsin Economic Development Corporation. (2) The claimant has received from the Wisconsin Economic Development Corporation a notice of eligibility to receive tax benefits that reports the amount of tax benefit for which the claimant is eligible.

R&D tax credits

	California
Program Name	Research and Development Tax Credit
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	No targeting within the state
Program Description	The California Research Credit reduces income or franchise tax. You qualify for the credit if you paid or incurred qualified research expenses while conducting qualified research in California. You receive 15 percent of the excess of current year research expenditures over a computed base amount. You may carry over any unused amount to future years until none remains.
Program Specifics	You receive 15 percent of the excess of current year research expenditures over a computed base amount(minimum of 50 percent of current year research expenses). You claim the credit on the return for the taxable year you incurred the qualified expenses.

Eligibility Requirements	Reference Internal Revenue Code (IRC) Â§41(d)(1)Research activity is considered qualified research if it meets all of the following four requirements: 1) Qualify as a business deduction under IRC Â§174. 2) Be undertaken to discover information that is technological in nature. 3) Be undertaken to discover information intended to be useful to develop a new or improved business component of the taxpayer. 4) Substantially all activities involve a process of experimentation. "Substantially all" means 80 percent or more of the research activities involve a process of experimentation.

R&D tax credits

Florida

Program Name	Research and Development Tax Credit
Program Status	Active
Program Category	Tax
Program Type	Tax Credit
Geographic Focus	No targeting within state
Program Description	A research and development tax credit against Florida corporate income tax is provided in section 220.196, Florida Statutes (F.S.), to a target industry business that claims and is allowed a research credit against federal corporate income tax for qualified research expenses as provided in section 41 of the Internal Revenue Code (26 U.S.C.). The combined total amount of tax credits which may be granted to all business enterprises during any calendar year is $9 million.
Program Specifics	The target business enterprise must be a corporation, as defined in s. 220.03, F.S., and a target industry business, as defined in s. 288.106, F.S. A target industry business is a corporate headquarters business or any business that is engaged in one of the target industries identified by the Department of Economic Opportunity in consultation with Enterprise Florida. A list of target industry businesses is provided by Enterprise Florida, Inc., at http://www.eflorida.com/IntelligenceCenter/download/PSR/SI_Targeted_Industries.pdf. For more information on target industry businesses, contact Enterprise Florida, Inc., at 407-956-5600. To receive an annual allocation of the annual funds available for this tax credit, a business must apply online for an Allocation for Research and Development Tax Credit for Corporate Income Tax on or after March 20 of each year. The application will be available on the Department of Revenue's Internet site at www.myflorida.com/dor/ through the Tax Incentives page. When the completed application is submitted online, the Department will provide a confirmation number.

Eligibility Requirements

Taxpayers applying for the research and development tax credit will be required to supply the following information:

Tax year
Federal Employer Identification Number (FEIN)
Corporation name and date of incorporation
Mailing address
Contact person's name, telephone number, and email address
Parent corporation's name and FEIN (if filing a consolidated Florida income tax return)
Indication of corporation's target industry and list of corporation's activities, products, and services in Florida
Indication of corporation's intent to claim a federal research credit and amount of corporation's total (including Florida and non-Florida) research expenses qualifying for the federal research credit under section 41, Internal Revenue Code (IRC), incurred during calendar year 2012
Research expenses incurred in Florida during base years that qualified for federal research credit under section 41, IRC
Qualified research expenses incurred in Florida during 2012 calendar year

R&D tax credits

	Georgia
Program Name	Research and Development Tax Credit
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	No targeting within the state
Program Description	The R&D tax credit is a flat 10% of the additional R&D expense over a base amount.
Program Specifics	1) The tax credit earned is a portion of the increase in R&D spending. The credit can be used to offset up to 50 percent of net Georgia income tax liability, after all other credits have been applied. 2) Any unused R&D tax credits can be carried forward for up to 10 years. In addition, new business enterprises in their first five years of operation can use excess R&D tax credits against state payroll withholding.

Eligibility Requirements	R&D tax credits are available to a business engaged in one of the categories to which the jobs tax credit is available (manufacturing, telecommunications, etc.) Taxpayer must have positive net income for the previous three years. Taxpayer must qualify for a research credit under Section 41 of the 1986 IRS code to be eligible for the Georgia credit.

R&D tax credits

Illinois

Program Name	Research and Development Tax Credit
Program Status	Active *Until January 21st, 2016
Program Category	Tax
Program Type	Tax Cretit
Geographic Focus	
Program Description	The credit allowed shall be equal to 6½% of the qualifying expenditures for increasing research activities in this State (IITA Section 201(k)).
Program Specifics	Illinois' R&D tax credit is a non-refundable tax credit1 of 6.5% of qualifying research expenditures on in-house and contractual R&D performed in Illinois. Businesses calculate their credit based on their average expenditure on R&D for the latest three tax years. - See more at: http://istcoalition.org/catalyst/illinois-research-and-development-tax-credit/#sthash.DnxzjAvk.dpuf

Eligibility Requirements	The Illinois research tax credit adopts the federal definition of qualified research expenses.

R&D tax credits

	Indiana
Program Name	Research and Development Tax Credit
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	No targeting within the state
Program Description	The Research and Development (R&D) Tax Credit, also known as the Research Expense Tax Credit, providesa credit against state tax liability for qualified company research expenses. It is based on the increase in Indiana R&D over the prior three-year base.
Program Specifics	The R&D tax credit (also known as the Research Expense tax credit) is based on the increase in Indiana R&D over the prior three-year base. The R&D tax credit is authorized by IC 6-3.1-4-1 and is administered by the Indiana Department of Revenue. The credit equals 15 percent of qualified research expenses on the first $1 million of investment. The tax credit is applied against income tax liability and may be carried forward 10 years. There is no carry back, and the credit is nonrefundable.

Eligibility Requirements	In the base year, research expenses must have been at least half of the research expenses in the current year. The credit equals 15% of qualified research expenses on the first $1 million of investment. The tax credit is applied against income tax liability and may be carried forward 10 years. There is no carry back, and the credit is nonrefundable.

Iowa

Program Name	Research Activities Credit
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	No targeting within the state
Program Description	Iowa sets itself apart, being one of only two states in the contiguous United States that offers a refundable research activities credit. For their research and development investments, Iowa companies earn refundable tax credits that may be paid directly in cash to the company once its tax liabilities are met.
Program Specifics	Under certain conditions, this credit may be doubled. Specifically the qualified research expenditures include: 1) Wages paid to an employee for performing or supporting a research activity conducted at a facility in Iowa or for an employee in Iowa who directly supervises or directly supports research activities. 2) Supplies including tangible property other than land, improvements to land, and depreciable property. 3) 65% of expenses related to contract research. Iowa adopts the federal IRS Code when it comes to qualifying applicable research expenditures. The federal credit equals up to 20% of qualified research expenditures and in addition, Iowa's credit equals up to 6.5% of expenditures spent in the state. Iowa's Research Activities Credit may be doubled up to 13% of qualified expenditures when a business participates in the State's High Quality Job Creation Program or the Enterprise Zone Program.

Eligibility Requirements	A company must meet the qualifications of the Federal Research Activities Credit in order to be eligible for the credit in Iowa. Supplemental Research Activities Credits are available through the Enterprise Zone and High Quality Jobs programs.

Kencutky

Program Name	Research and Development Excellence Program (RDE)
Program Status	Active
Program Category	Direct Financing
Program Type	Grant
Geographic Focus	No targeting
Program Description	The Research and Development Excellence Program (RDE) makes proactive investments through a peer-reviewed competitive selection process in the following five research areas as established by the Commonwealth of Kentucky: Biosciences, Environmental and Energy Technologies, Human Health and Development, Information Technology and Communications, and Materials Science and Advanced Manufacturing.
Program Specifics	The goal is achieved by funding the following types of R&D activity: 1) Emerging Ideas - Research activity undertaken as a preliminary work on high-risk, untested, novel ideas to advance basic research to understand the causes, effects or relationships between various components of a topic. Project results are likely to be used in competing for federal funds in early publication of new concepts. 2) Emerging Technology Development - This category encompasses several stages of research on the way toward developing a product or process that will likely be packaged as a new 'technology'. These states include: research activity to explore the application of a technical or biotechnical solution and early feasibility research of a new technology or process for a targeted purpose. The results of such projects will produce new technologies and set the stage for technology transfer activity. This grant category is open to universities, colleges and small businesses within Kentucky.

Eligibility Requirements

Missouri

Program Name	Research and Development Tax Credit
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	No targeting within the state
Program Description	Investments in research and development facilities are eligible for a 9% corporate tax credit.
Program Specifics	Additional credits are available to encourage the creation and expansion of emerging technology businesses, including a three-year job creation credit of $1,000 per employee and a capital credit for investments in emerging technologies.

Eligibility Requirements Contact the Empire State Development for details.

R&D tax credits

	New York
Program Name	Technology Development Tax Credit
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	No targeting within the state
Program Description	Businesses with qualified North Carolina research expenses are allowed a tax credit equal to a percentage of those expenses.
Program Specifics	The allowable credits are determined by: 1) Small Business status (annual receipts less than $1 million): Qualified businesses on the last day of the taxable year are allowed a credit of 3.25%. 2) County Tier: Certain tax programs in North Carolina are indexed to a county ranking system. For expenses for research performed in a Tier 1 county, a business is permitted a credit of 3.25%. 3) Other research: For expenses not covered above, refer to the table below for qualified research expenses during a taxable year: Qualified Expenses of $0-$50 million have a rate of 1.25%. Qualified Expenses of $50 - $200 million have a rate of 2.25%. Qualified Expenses of more than $200 million have a rate of 3.25%. Business with North Carolina university research expenses for taxable year is allowed a credit equal to 20% of those expenses.

Eligibility Requirements n/a

R&D tax credits

Ohio

Program Name	Research and Development Tax Credits
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	No targeting within the state
Program Description	The R&D Tax Credit Assignment allows companies holding qualifying Research and Development Tax Credits to apply for approval to sell those tax credits and assign them to the buyer(s).
Program Specifics	10% tax credit of company’s increased research and development expenses over a base period (prorated to not exceed $15 million annual cap for all businesses); Up to 20% of total pool set aside for small businesses

Eligibility Requirements	Businesses qualifying for the federal Research and Development tax credit and making research and development investments in Pennsylvania

R&D tax credits

Pennsylvania

Program Name	Research and Development Credit
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	No targeting within the state
Program Description	South Carolina allows a taxpayer a credit against any income tax due or corporate license fees based on capital stock and paid in surplus equal to 5% of its qualified research expenses made in South Carolina.
Program Specifics	The credit is limited to 50% of the taxpayer's tax liability remaining after all other credits have been applied. Any unused credit can be carried forward, but must be used before a taxable year beginning 10 years or after from the date of the qualified research expenses.

Eligibility Requirements	For a taxpayer to qualify for the credit, the taxpayer must claim a federal income tax credit pursuant to Internal Revenue Code 41 for increasing research activities for the taxable year. For purposes of this credit, qualified research expenses has the same meaning as provided in Internal Revenue Code 41.

R&D tax credits

South Carolina

Program Name	Research and Development Credit
Program Status	Active
Program Category	Tax
Program Type	Franchise Tax Credit
Geographic Focus	No targeting within the state
Program Description	The bill reinstates franchise tax credits for companies conducting qualified research and development (R&D) activities within the state. The Texas R&D credit was repealed in 2006, but proponents of the bill claim the tax incentives are vital to keep Texas competitive with states offering similar incentives to businesses. By increasing R&D activity in the state, Texas hopes to significantly increase revenue to the state and add nearly 100,000 new high-paying jobs within the state.
Program Specifics	The bill uses the definitions for "research" and "qualified research" that appear in federal tax law, except that these activities must occur within the state. A company conducting QRAs in Texas is eligible for a tax credit equal to 5% of the difference between a company's qualified research expenses (QREs) during the tax year for which the credit is claimed and 50% of the average QREs for the three preceding tax years (base period). A company which has no QREs in one or more of the base period years may still claim the credit by selecting the reduced credit rate of 2.5% of credit year QREs. Please note that this calculation is analogous to the federal alternative simplified credit (ASC). Another franchise tax credit is available to companies contracting with a higher education institution to perform qualified research on its behalf. The credit rates increase from those above to 6.25% and 3.125%, respectively. The total credit being claimed is limited to 50% of the company's franchise tax due. Credits in excess of the franchise tax may be carried forward 20 consecutive years and are non-transferrable. Companies may apply for the franchise tax credit on or with the state tax return originally due on or after January 1, 2014. The credit expires on December 31, 2026.

Eligibility Requirements n/a

R&D tax credits

	Texas
Program Name	Research Credit
Program Status	Active
Program Category	Tax
Program Type	Tax Credit
Geographic Focus	No Targeting within the State
Program Description	The research expense credit provides an incentive to corporations for increasing qualified research activities in Wisconsin. The credit equals 5 percent of the difference between the claimant's qualified research expenses for research conducted in Wisconsin and its Wisconsin base amount.
Program Specifics	Gov. Scott Walker signed legislation expanding the tax credit for qualified research and development (R&D) activities in Wisconsin to individuals, partnerships, S corporations, and limited liability companies treated as partnerships. This expansion—part of 2013 Act 20—is effective for taxable years beginning on or after Jan. 1, 2013. Prior to this amendment, the Wisconsin research credit was only available to C corporations. The research credit methods available to taxpayers will remain the same. Specifically, Wisconsin taxpayers may elect to claim the credit using either the regular credit method or the alternative incremental credit (AIC) method. Under the regular credit method, the credit is equal to 5 percent of Wisconsin qualified research expenses (QREs) that exceed a base amount, which is generally the product of the taxpayer's fixed base percentage and the average gross receipts of the taxpayer for the four years preceding the credit year. Taxpayers electing the AIC method are subject to a three-tiered rate structure, with credit rates ranging from 2.65 percent to 3.75 percent. The credit rate rises as the amount of QREs increase. Credit is nonrefundable, but any unused credits may be carried forward and credited against Wisconsin income or franchise taxes for up to 15 years.

Eligibility Requirements n/a

R&D tax credits

	Wisconsin
Program Name	N/A
Program Status	
Program Category	
Program Type	
Geographic Focus	

Program Description

Program Specifics

Eligibility Requirements

Tax credits for investments into venture capital funds or 'Ang

	California	Florida
Program Name	X	X
Program Status		
Program Category		
Program Type		
Geographic Focus		
Program Description		
Program Specifics		

Eligibility Requirements

Tax credits for investments into v(el' businesses

	Georgia
Program Name	Qualified Investor's Tax Credit (Angel Investor Tax Credit)
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	Statewide
Program Description	The Angel Investor Tax Credit provides for a Georgia tax credit of up to $50,000 annually for investors of early-stage, start-up companies in Georgia.
Program Specifics	The credit equals 35 percent of the amount invested in the start-up company and is available for investments made in 2011, 2012, and 2013. However, the credit cannot be used until the second year following the year the investment is made. Investments can be made by indivduals or pass-through entities that have no business operations and manage less than $5 million in capital.

Eligibility Requirements	Angel investors eligible for the credit must be "accredited investors" as defined by the SEC. This is limited to individuals who are obligated to pay Georgia income taxes or pass-through investment entities and manage $5 million or less in capital. Venture capital funds, hedge funds, and commodity funds with institutional investors do not qualify

Tax credits for investments into v

	Illinois
Program Name	Angel Investment Credit Program
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	Statewide
Program Description	The Illinois Angel Investment Credit Program is designed to offer a tax credit to interested firms or natural person(s) who make an investment in one of Illinois' innovative, qualified new business ventures.
Program Specifics	The Illinois Angel Investment Credit Program is designed to offer a tax credit to interested firms or natural person(s) who make an investment in one of Illinois' innovative, qualified new business ventures. The investment will encourage job growth and expand capital investment in Illinois. The program can offer a tax credit to qualifying firms in an amount equal to <u>25% of their investment made directly in a qualified new business venture.</u> The maximum amount of an investment that may be used as the basis for a credit under this section is $2,000,000 for each investment directly in a qualified new business venture. An awarded tax credit may not be sold or otherwise transferred to another person or entity. Businesses desiring to be registered as a qualified new business venture shall submit a registration form in each taxable year for which the business desires registration.

Eligibility Requirements	Each business desiring to be registered as a qualified new business must have its headquarters located in Illinois, at least 51% of the employees must be employed in Illinois, the business must have the potential for increasing jobs and capital investment in Illinois, it must be principally engaged in innovation, it has fewer than 100 employees at initial time of registration, it has been in operation in Illinois for not more than 10 consecutive years prior to the year of certification and it has received not more than $10,000,000 in aggregate private equity investment in cash or $4,000,000 in investments that qualified for tax credits. If the registration form is approved, the Department will notify the business in writing.

Tax credits for investments into v

	Indiana
Program Name	Venture Capital Investment (VCI) Tax Credit
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	No targeting within the state
Program Description	The Venture Capital Investment (VCI) Tax Credit Program improves access to capital for fast growing Indiana companies by providing individual and corporate investors an additional incentive to invest in early stage firms. Investors who provide qualified debt or equity capital to Indiana companies receive a credit against their Indiana tax liability.
Program Specifics	The maximum amount of tax credits available for qualified investment capital to a particular qualified Indiana business equals the lesser of: 1) The total amount of investment capital provided to the qualified Indiana business in the calendar year, multiplied by 20% or $1,000,000. 2) If the amount of credit exceeds the taxpayers state tax liability for that taxable year, the taxpayer may carry over the excess credit for a period not to exceed the taxpayers following 5 taxable years. 3) A taxpayer is not entitled to a carry back or a refund of any unused credit amount.

Eligibility Requirements	This credit is open to approved taxpayers and pass through entities. A business must first be certified by the IEDC as a Qualified Indiana Business. Next, the investor must submit a capital investment application for approval by the IEDC prior to making an investment. After the investment application is approved, the taxpayer may make a qualifying investment and submit supporting documentation to the IEDC for the investment to be certified. The taxpayer's investment must be made within two years after the date on which the IEDC approves the investment plan.

Tax credits for investments into v

	Iowa
Program Name	V enture Capital Credit
Program Status	Active
Program Category	Tax
Program Type	Tax Credit
Geographic Focus	No targeting within the state
Program Description	Starting in 2002, a tax credit is allowed for 6% of the equity investment made in a venture capital fund approved by the Iowa Capital Investment Board. The tax credit cannot be claimed until 3 years after the investment is made, so investors who made investments made in 2002 cannot claim the tax credit until the 2005 tax return. The credits are capped in the aggregate at $5 million. This is a nonrefundable credit, with a 5-year carryforward. This credit was repealed for investments made after July 1, 2010.
Program Specifics	n/a

Eligibility Requirements	Starting in 2002, a tax credit is allowed for 6% of the equity investment made in a venture capital fund approved by the Iowa Capital Investment Board.

Tax credits for investments into v

	Kentucky
Program Name	Investment Fund Act
Program Status	
Program Category	
Program Type	
Geographic Focus	
Program Description	
Program Specifics	

Eligibility Requirements

Tax credits for investments into v

	Missouri
Program Name	New Enterprise Creation Act
Program Status	Active
Program Category	Tax
Program Type	Tax Credit
Geographic Focus	No targeting within the state
Program Description	To generate investment for Missouri startup businesses that have not developed to the point where they can successfully attract conventional financing or significant venture capital from later-stage funds.
Program Specifics	The Department of Economic Development (DED) will issue tax credits equal to 100% of the investment in a qualified fund to any accredited individual, corporation, partnership or financial institution who makes a qualified investment. At this point, all credits allowed under the law have been authorized, and all investments have been identified. The Missouri Seed Capital Investment Board was created to establish a qualified fund. The Board is comprised of 13 members, eight of which are appointed by the Governor. Prolog Ventures, LLC (Prolog) was selected by the Board as the Fund Manager to raise the contributions and manage the investments of the fund. Prolog entered into a contract with the four Innovation Centers, as required by statute. Investors in the qualified fund will also be required to invest in a non-qualified parallel fund that will make investments in Missouri and surrounding states. Prolog will make investments in qualified Missouri businesses in need of early-stage or “seed” funding.

Eligibility Requirements

Eligible Use of Funds
Investments made through this program may be used for research; development and pre-commercialization activities to prove a concept for a new product, process or service; pre-production product development; service development; or initial marketing of a product.

Eligible Applicants for Investment
Any independently owned and operated business that is headquartered and located in Missouri and maintains a Missouri headquarters for at least three years. The business must be involved in commerce for the purpose of production, conducting research and development or providing services in interstate commerce. The focus is on businesses in the startup or development phase.

Prolog is seeking businesses based upon proprietary technology with the potential to develop a strong intellectual property position. Areas of interest include medical devices and diagnostics, human and agricultural biotechnology and biomedical IT. Of potential interest are instruments, photonics, new materials and software.

Businesses that are excluded from investments include retail and consumer, real estate, oil and gas, minerals, telecom networks, Internet portals and publishing and consumer-oriented IT.

The business should have no positive cash flow in the prior fiscal year. Revenue oriented companies should target at least $30 million in revenues in five years. Businesses whose valuation is not dependent upon revenues will be evaluated according to its potential for valuation increases upon attaining milestones. The business should be willing to provide a non-confidential summary and hold initial discussions on a non-confidential basis.

The business must maintain its headquarters in Missouri for a period of at least three years from the date of the qualified investment or be subject to penalty.

Tax credits for investments into v

	New York
Program Name	Qualified Emerging Technology Company Tax Credit
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	no targeting
Program Description	QETC investors are allowed a credit equal to a percentage of each qualified investment in a qualified emerging technology company that has been certified by the Commissioner of Taxation and Finance as follows: • 10% of qualified investments, provided the taxpayer certifies that the qualified investment will not be sold, transferred, traded, or disposed of during the four years following the year in which the credit is first claimed (maximum credit of $150,000 per taxpayer); or • 20% of qualified investments, provided the taxpayer certifies that the qualified investment will not be sold, transferred, traded, or disposed of during the nine years following the year in which the credit is first claimed (maximum credit of $300,000 per taxpayer).
Program Specifics	

Eligibility Requirements

Tax credits for investments into v

	North Carolina
Program Name	X
Program Status	
Program Category	
Program Type	
Geographic Focus	
Program Description	
Program Specifics	

Eligibility Requirements

Tax credits for investments into v

	Ohio
Program Name	Invest Ohio
Program Status	Active
Program Category	Tax
Program Type	Tax Credit
Geographic Focus	No targeting within the state.
Program Description	InvestOhio provides a non-refundable personal income tax credit to investors that provide new equity (cash) into Ohio small businesses to acquire an ownership interest in the company. The small business is required to reinvest that infusion of cash into one of five categories of allowable expenses within six months of its receipt. The investor must retain his or her ownership interest for a five year holding period before the tax credit may be claimed. The small business must similarly retain the property that it purchased from the cash infusion for the entire five year holding period
Program Specifics	InvestOhio provides a non-refundable personal income tax credit (the amount is dollar-for-dollar for the original investment) to investors that provide new equity (cash) into Ohio small businesses to acquire an ownership interest in the company. The small business is required to reinvest that infusion of cash into one of five categories of allowable expenses within six months of its receipt. The investor must retain his or her ownership interest for a five year holding period before the tax credit may be claimed. The small business must similarly retain the property that it purchased from the cash infusion for the entire five year holding period.

Eligibility Requirements

In order to be awarded a small business investment certificate (an InvestOhio tax credit) there are several steps to follow. While more detailed information can be found below in our tutorials and FAQ, the process requires the following steps:

Both the investor and the small business must register for InvestOhio through the Ohio Business Gateway. At the end of registration, each registrant will receive an InvestOhio User ID. It is a unique number that prevents parties from having to share sensitive information with proposed business partners. This number will be required to complete Step 3, below.

The parties on a given transaction will decide who is responsible for applying to the InvestOhio program. Regardless of whether it is the investor or the small business, the party that applies must obtain the InvestOhio User ID of the other party on the transaction. They must also reach an agreement with that party about when the investment will take place and the amount of the investment.

The party that is responsible for applying will do so at the Ohio Business Gateway, starting November 1, 2013. The application will seek only the information described in Step 2, above. The timing of when an eligible investor or small business applies is critical, as credits are awarded on a first come, first served basis. Additionally, an application must be filed in the same state biennium as the investment (currently July 1, 2013-June 30, 2015). Once a party has completed an application, he or she will be given an InvestOhio Transaction ID number. This number will determine the priority for that transaction. Once the Director has accepted enough transactions to fulfill all of the available tax credits, the Director will inform applicants of where their transactions sits in the line of unfulfilled

Tax credits for investments into v

	South Carolina
Program Name	High Growth Small Business Job Creation Act of 2013
Program Status	Active
Program Category	Tax
Program Type	Tax Credit
Geographic Focus	No targeting within the state
Program Description	n June 2013, South Carolina legislators enacted the High Growth Small Business Job Creation Act of 2013, which provides state tax credits for angel investors. A total of $5 million, in aggregate, for all taxpayers has been funded annually by the state for this program. - See more at: http://www.cbh.com/guide/south-carolina-tax-credit-update-angel-investor-credit/#sthash.2jSv97BM.dpuf
Program Specifics	The nonrefundable tax credit equals 35% of the amount invested, up to $100,000 annually for investors in early stage, high-growth start-up companies in South Carolina. Investors may claim 50% of the tax credit in the year of the investment and the remaining 50% in subsequent years. The credit may be sold, exchanged or transferred to any other taxpayer. - See more at: http://www.cbh.com/guide/south-carolina-tax-credit-update-angel-investor-credit/#sthash.2jSv97BM.dpuf

Eligibility Requirements

Qualified Investors

Eligible investors must be accredited by the U.S. Securities and Exchange Commission. Investors must be an individual subject to South Carolina income tax or a pass-through entity formed for investment purposes that has no business operations, and commits capital under management of less than $5 million.

Qualified Businesses

A qualifying business for the tax credit is engaged in manufacturing, processing, warehousing, wholesaling, software development, information technology services, or R&D. In addition, the business must:

Be a corporation, limited liability company, or a general or limited partnership located in the state and with a headquarters in the state at the time of the investment;
Be organized less than five years before the investment is made;
Employ fewer than 25 people at the time of certification; and
Have gross income of less than $2 million before registration.
The business must be certified by the South Carolina Secretary of State prior to receiving any capital investment for the tax credit. An application must be filed by the investor to claim the credit. For 2013 investments, the tax application is due prior to December 31, 2013.

- See more at: http://www.cbh.com/guide/south-carolina-tax-credit-

Tax credits for investments into v

	Texas
Program Name	X
Program Status	
Program Category	
Program Type	
Geographic Focus	
Program Description	
Program Specifics	

Eligibility Requirements

Tax credits for investments into v

	Wisconsin
Program Name	Angel and Early Stage Seed Investment Tax Credits
Program Status	Active
Program Category	Tax
Program Type	Equity investment
Geographic Focus	
Program Description	The Angel Investment and Venture Capital Tax Credit programs are designed to encourage investment in small, high-technology businesses that have high growth potential.
Program Specifics	Early-stage businesses conducting pre-commercialization activities related to proprietary technology may be designated as Qualified New Business Ventures. Angel investors, angel investment networks and venture capital seed funds may qualify for Wisconsin tax credits by investing in these designated companies. See also the Qualified New Business Venture incentive.t. The angel investment tax credit equals 25% of the claimant's bona fide angel investment made directly in a qualified new business venture certified by WEDC. As noted, the maximum aggregate amount of angel investment tax credits that can be claimed for a Page 2 General Fund Taxes -- Income and Franchise Taxes (Paper #281) tax year is $20 million, plus an additional $250,000 for tax credits claimed for investments in nanotechnology businesses. The maximum total amount of tax credits that can be claimed for all tax years is $47.5 million.

Eligibility Requirements n/a

Tax Credits for Capital-Intensive Projects

	California
Program Name	X
Program Status	
Program Category	
Program Type	
Geographic Focus	
Program Description	
Program Specifics	

Eligibility Requirements

Tax Credits for Capital-Intensive Projects

	Florida
Program Name	Capital Investment Tax Credit (CITC)
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	No targeting within the state
Program Description	The Capital Investment Tax Credit is used to attract and grow capital-intensive industries in Florida. It is an annual credit, provided for up to twenty years, against the corporate income tax.
Program Specifics	The level of investment and the project's Florida corporate income tax liability for the 20 years following commencement of operations determines the amount of the annual credit.

Eligibility Requirements	Eligible projects are those in designated high-impact portions of the following sectors: clean energy, biomedical technology, financial services, information technology, silicon technology, transportation equipment manufacturing, or be a corporate headquarters facility. Projects must also create a minimum of 100 jobs and invest at least $25 million in eligible capital costs. Eligible capital costs include all expenses incurred in the acquisition, construction, installation, and equipping of a project from the beginning of construction to the commencement of operations.

Tax Credits for Capital-Intensive Projects

	Georgia
Program Name	X
Program Status	
Program Category	
Program Type	
Geographic Focus	
Program Description	
Program Specifics	

Eligibility Requirements

Tax Credits for Capital-Intensive Projects

	Illinois
Program Name	High Impact Business (HIB)
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	Trade Zone
Program Description	The HIB program is designed to encourage large-scale economic development activities, by providing tax incentives (similar to those offered within an enterprise zone) to companies that propose to make a substantial capital investment in operations and will create or retain above average number of jobs.
Program Specifics	Businesses may qualify for: investment tax credits, a state sales tax exemption on building materials, an exemption from state sales tax on utilities, a state sales tax exemption on purchases of personal property used or consumed in the manufacturing process or in the operation of a pollution control facility.

Eligibility Requirements	The project must involve a minimum of $12 million investment causing the creation of 500 full-time jobs or an investment of $30 million causing the retention of 1500 full-time jobs. The investment must take place at a designated location in Illinois outside of an Enterprise Zone. For additional information, see the website.

Tax Credits for Capital-Intensive Projects

	Indiana
Program Name	Hoosier Business Investment (HBI) Tax Credit
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	No targeting within state
Program Description	The Hoosier Business Investment (HBI) Tax Credit is a non-refundable corporate income tax credit calculated as a percentage of the eligible capital investment to support a project. The credit may be certified annually, based on the phase-in of eligible capital investment, over a period of two full calendar years from the commencement of the project.
Program Specifics	The Indiana Economic Development Corporation (IDEC) certifies the amount of the qualified investment that is eligible for credit and the amount directly related to expanding the workforce in Indiana. A company?s credit award may be up to 10% of the qualified capital investment and may be carried forward for 9 years. The IEDC determines the applicable credit percentage and carry forward term on a case-by-case basis.

Eligibility Requirements	1) Project will result in net new jobs that were not previously performed by employees of the applicant 2) Project is economically sound and will benefit the people of Indiana by increasing opportunities for employment and strengthening the economy of Indiana 3) Receiving the tax credit is a major factor in the applicant's decision to go forward with the project and not receiving the tax credit will result in the applicant not creating new jobs in Indiana 4) Political subdivisions/municipalities affected by the project have offered significant incentives to the business Eligible capital investment includes new machinery and building costs associated with the project. For additional information see the website.

Tax Credits for Capital-Intensive Projects

	Iowa
Program Name	X
Program Status	
Program Category	
Program Type	
Geographic Focus	
Program Description	
Program Specifics	

Eligibility Requirements

Tax Credits for Capital-Intensive Projects

	Kentucky
Program Name	Kentuck Business Investment Program (KBI)
Program Status	Active
Program Category	Tax
Program Type	Tax Credit
Geographic Focus	no targeting within state
Program Description	Eligible company must be engaged in one of the following activities: 1) manufacturing; 2) agribusiness; 3) regional or national headquarters operations; or 4) certain nonretail service or technology activities. Min requirements for eligible project are: 1) create min 10 new, full-time jobs for Kentucky residents; 2) incur at least $100,000 in eligible costs; and 3) meet a min level of wages and benefits. Tax incentives involved with this program are available for up to 15 yrs for enhanced incentive counties or up to 10 yrs for all other counties. Incentive may be taken as: 1) up to 100 percent credit against the Kentucky income tax imposed on corporate income or limited liability entity tax arising from the project; 2) a wage assessment of up to 5 percent of the gross wages of each employee in enhanced counties or up to 4 percent (including up to 1 percent required local participation) of the gross wages of each employee in other counties. (KRS 154.32-010 to KRS 154.32-100)
Program Specifics	n/a

Eligibility Requirements

Eligible costs will only include costs incurred after the date of preliminary approval.

- For a project to be considered an “owned” project, the approved company or an affiliate either owns the project in fee simple or possesses the project pursuant to a capital lease. Eligible costs for owned projects include 100 percent of the land, building, site development and start-up costs.
- For a project to be considered a “leased” project, the approved company occupies the site of the project pursuant to an operating lease agreement with an unrelated entity that reflects an arms’ length transaction. Eligible costs for leased projects include 100 percent of the start-up costs and 50 percent of the estimated annual rent payments for each year of the tax incentive agreement.

Start-up costs include the costs incurred to furnish and equip a facility, such as computers, furnishings, office equipment, manufacturing equipment, fixtures, relocation of out-of-state equipment and nonrecurring costs of fixed telecommunication equipment. For projects not located in enhanced incentive counties, the cost of equipment eligible for recovery as an eligible cost is limited to $20,000 for each new, full-time job for Kentucky residents created as of the activation date.

Incentives

Tax incentives are available for the approved company for up to

Tax Credits for Capital-Intensive Projects

	Missouri
Program Name	X
Program Status	
Program Category	
Program Type	
Geographic Focus	
Program Description	
Program Specifics	

Eligibility Requirements

Tax Credits for Capital-Intensive Projects

	New York	Ohio
Program Name	Investment Tax Credit (ITC)	X
Program Status	Active	
Program Category	Tax	
Program Type	Tax credit	
Geographic Focus	No targeting within the state	
Program Description	Provides an income tax credit, worth 5% (max credit amount for which credit is based: $350 million), based on the cost or other basis for Federal tax purposes, for depreciable tangible personal property acquired, constructed, reconstructed, or erected after December 31, 1968 having a useful life of four years or more, located within the State of New York, and used primarily for the production of goods by a variety of processes, including farming, agriculture, horticulture, floriculture, and viticulture.	
Program Specifics	New businesses may elect to receive a refund of certain credits, and all unused credits can be carried forward for 15 years.	

Eligibility Requirements n/a

Tax Credits for Capital-Intensive Projects

	Pennsylvania
Program Name	X
Program Status	
Program Category	
Program Type	
Geographic Focus	
Program Description	
Program Specifics	

Eligibility Requirements

Tax Credits for Capital-Intensive Projects

	South Carolina
Program Name	Capital Investment Tax Credit
Program Status	Active
Program Category	Tax
Program Type	Tax Credit
Geographic Focus	No targeting within the state
Program Description	South Carolina currently allows manufacturers locating in South Carolina a one-time credit against the company's income tax of up to 2.5% of a company's investment in new production equipment.

Program Specifics

Eligibility Requirements

Tax Credits for Capital-Intensive Projects

	Texas	Wisconsin
Program Name	X	Economic Development Tax Credit: Capital Incentive Tax Credit
Program Status		Active
Program Category		Tax
Program Type		Tax credit
Geographic Focus		No targeting within state
Program Description		Capital investment tax credits are allocated at up to 3% of the eligible investment for personal property and up to 5% of the eligible investment for real property. A “significant investment of capital” eligible for Economic Development tax credits means capital investment in a project that is beyond a certified business’s normal capital expenditures and is needed to achieve a specific purpose acceptable to WEDC. Amount of investment must be at least $10,000 for each fulltime employee working at the certified business’s project location, or $1,000,000, whichever is less or the investment will retain existing fulltime jobs that may be lost without the investment.
Program Specifics		n/a

Eligibility Requirements

Tax credit or grant programs, similar to Illinois' EDGE, that function as 'deal closing-funds'

	California
Program Name	California Competes
Program Status	Active
Program Category	Tax
Program Type	Tax Credit
Geographic Focus	No targeting within the state
Program Description	The California Competes Credit is an income tax credit available to businesses that want to come to California or stay and grow in California. Tax credit agreements will be negotiated by GO-Biz and approved by a newly created "California Competes Tax Credit Committee," consisting of the State Treasurer, the Director of the Department of Finance, the Director of GO-Biz, one appointee from the Senate, and one appointee of the Assembly.

Program Specifics

The tentative amount of credits that can be allocated by GO-Biz is as follows:

$30 million in fiscal year 2013/14

<u>$150 million in fiscal year 2014/15</u>

<u>$200 million in each fiscal year 2015/16 through 2017-18</u>

Eligibility Requirements

What factors will GO-Biz consider to determine the amount of the credit?

A2. The amount of the credit will be based on the following factors:

- The number of jobs the business will create or retain in this state.
- The compensation paid or proposed to be paid by the business to its employees,
including wages and fringe benefits.
- The amount of investment in this state by the business.
- The extent of unemployment or poverty where the business is located.
- The incentives available to the business in this state, including incentives from
the state, local government, and other entities.
- The incentives available to the business in other states.
- The duration of the business' proposed project and the duration the business
commits to remain in this state.
- The overall economic impact in this state of the business.
- The strategic importance of the business to the state, region, or locality.
- The opportunity for future growth and expansion in this state by the business.
- The extent to which the anticipated benefit to the state exceeds the projected

Tax credit or grant program

	Florida
Program Name	Quick Action Closing Fund
Program Status	Active
Program Category	Tax
Program Type	Grant
Geographic Focus	No targeting within state
Program Description	The Quick Action Closing Fund was created by the 1999 Legislature as a discretionary “deal closing” tool in highly competitive negotiations where Florida’s traditional incentives are not enough to win the deal. This tool is critical to the state’s ability to attract projects where Florida is at a significant competitive disadvantage. All Closing Fund projects include a performance-based contract with the State of Florida, which outlines specific milestones that must be achieved for grant payment, sanctions and penalties for non-performance, as well as annual compliance requirements. Closing Fund awards are generally paid out after the business has made a substantial capital investment toward tangible personal property tied to the project.

Program Specifics	<u>’12: $28,413,000</u> ’11: $24, 337, 700 ’10: $25,401,830 ’09: $60579,000 ’08: $47,000,000 ’07: $41,857,800 ’06: $10,442,200 ’05: $9, 272,500 ’04: $4,400,000 ’03: $0 ’02: $1,350,000 ’01: $900,000 ’00: $1,400,9000 99: Created

Eligibility Requirements Varies depending on project.

Tax credit or grant program

	Georgia
Program Name	EDGE Fund
Program Status	Active
Program Category	Tax
Program Type	Grant
Geographic Focus	No targeting within state
Program Description	The purpose of the OneGeorgia EDGE Fund Program is to provide financial assistance to eligible applicants that are being considered as a relocation or expansion site in a competitive project; and, where the EDGE Fund is used when the health, welfare, safety and economic security of the citizens of the state are promoted through the development and/or retention of employment opportunities.

Program Specifics n/a

Eligibility Requirements

Competitive Project generally describes a situation where a business enterprise is considering no less than two communities as a site for relocation or expansion, where at least one community is outside this state, and at least one, but not more than one, is in this state. A project is not considered a competitive project when the competition involves only the relocation of an existing company from one Georgia community to another Georgia ommunity.Eligible applicants and recipients of grant funds awarded under this program shall include, but are not limited to general purpose local governments (municipalities and counties), local government authorities, joint or multi-county development authorities, state authorities or any combination of the above. All local government units that are party to an application must be in compliance, where applicable, with the requirements regarding comprehensive planning (O.C.G.A. 50-8-1 et seq.), report of local government finances (O.C.G.A. 36-81-8[b]), local service delivery strategies (O.C.G.A. 36-70-1 et seq), and local government authorities registration (O.C.G.A. 36-80-8 et seq).

Tax credit or grant program

	Illinois
Program Name	Economic Development For a Growing Economy Tax Credit Program (EDGE)
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	No targeting within the state
Program Description	EDGE program provide tax credits to qualifying companies, equal to the amount of state income taxes withheld from the salaries of employees in the newly created jobs. The non- refundable credits can be used against corporate income taxes to be paid over a period not to exceed 10 years.

Program Specifics	Illinois EDGE program is administered by the Illinois Department of Commerce and Economic Opportunity (DCEO). DCEO's review will be based on written applications submitted by interested firms. The amount of the Tax Credit is calculated on a case-by-case basis. The tax credits could be as high as the amount of tax receipts collected from the Illinois income taxes paid by newly hired and/or retained employees of the firm as pertaining to the project. As a tax credit, the EDGE program allows a firm to reduce the costs of doing business in Illinois when compared with similar costs in other states where it could have located its operation. The credits would be available to a company for up to a total of 10 years for each project. While each annual tax credit amount cannot be larger than the company's state income tax liability (the income tax credits would not be refundable), the credit can be carried forward for up to five years. Each company receiving competitive credits would have to maintain the jobs created and/or retained along with the capital investment concurrent with the period in which it claims the credits.

Eligibility Requirements	1) The Applicant has multi-state location options and could reasonably and efficiently locate outside of the state; or 2) At least one other state is being considered for the project; or 3) Receipt of the Credit is a major factor in the Applicant's decision and that, without the Credit, the Applicant likely would not create and/or retain jobs in Illinois; or 4) The Credit is essential to the Applicant's decision to create and/or retain jobs in the state.

Tax credit or grant program

	Indiana
Program Name	Economic Development for a Growing Economy (EDGE) Tax Credit
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	No targeting within the state
Program Description	The Economic Development for a Growing Economy (EDGE) Tax Credit is a refundable corporate income tax credit is calculated as a percentage (not to exceed 100%) of the expected increased tax withholdings generated from new jobs creation.

Program Specifics	The credit certification is phased in annually for up to 10 years based upon the employment ramp-up outlined by the business. EDGE may be awarded for up to 100% of the projected withholdings attributable to the company’s Indiana project. Each project will be evaluated on its individual merits and with a cost-benefit analysis after it has met the basic requirements. Each project will be evaluated on its individual merits and with a cost-benefit analysis after it has met the basic requirements.

Eligibility Requirements	1) Project will result in net new jobs that were not previously performed by employees of the applicant 2) Project is economically sound and will benefit the people of Indiana by increasing opportunities for employment and strengthening the economy of Indiana 3) Receiving the tax credit is a major factor in the applicant's decision to go forward with the project and not receiving the tax credit will result in the applicant not creating new jobs in Indiana 4) Political subdivisions/municipalities affected by the project have offered significant incentives to the business

Tax credit or grant program

	Iowa
Program Name	Community Economic Betterment Account (CEBA)
Program Status	Active
Program Category	Direct Business Financing
Program Type	Loan
Geographic Focus	No targeting within the state
Program Description	The CEBA program provides financial assistance to companies that create new employment opportunities and/or retain existing jobs, and make new capital investment in Iowa. The CEBA program also contains a modernization project component. This part of the program is specifically designed for business investing in machinery and equipment and/or technology upgrades to improve or maintain their competitive edge in their respective markets.

Program Specifics	Reference 2009 Iowa Code §15.104(9) "a" The amount of funding is based, in part, on the number of jobs to be created/retained. Funds are provided in the form of loans and forgivable loans. These programs can help finance business operations; including biosciences, advanced manufacturing and information solutions/financial services. CEBA investments should not be considered a sole funding source. The program leverages other financial support such as bank financing and private investment. The CEBA program also contains a "Venture Project" component specifically designed for early-stage and start-up businesses. Financial assistance is provided in forms conducive to the company's stage of maturity. The "Venture Project" component allows for longer-term job creation and investment performance periods than otherwise offered through CEBA. The CEBA program can provide assistance up to $1 million. As an alternative, non-traditional, short-term float loans or interim loans greater than $1 million may be available. The funding level for start-up companies varies depending upon employee wage rates. Assistance through CEBA's "Venture Project" component is provided as an "equity-like" investment.

Eligibility Requirements

Projects eligible for CEBA funding include, but are not limited to, the following:

1) Building construction or reconstruction
2) Land or building acquisition
3) Equipment purchases
4) Operating and maintenance expenses
5) Site development - clearance, demolition and building removal
6) Working capital
7) The proposed or existing operation must be located in Iowa
8) The business must create or retain jobs that meet CEBA/EDSA county or regional wage standards
9) The business must make a capital investment related to the proposed project
10) The business must demonstrate a need for the requested funds
11) The project must not proceed prior to the funding decision
12) Must meet wage thresholds requirements.

Tax credit or grant program

	Kentucky
Program Name	Business Investment Program
Program Status	Active
Program Category	Tax
Program Type	Tax Credit
Geographic Focus	no targeting within state
Program Description	Eligible company must be engaged in one of the following activities: 1) manufacturing; 2) agribusiness; 3) regional or national headquarters operations; or 4) certain nonretail service or technology activities. Min requirements for eligible project are: 1) create min 10 new, full-time jobs for Kentucky residents; 2) incur at least $100,000 in eligible costs; and 3) meet a min level of wages and benefits. Tax incentives involved with this program are available for up to 15 yrs for enhanced incentive counties or up to 10 yrs for all other counties. Incentive may be taken as: 1) up to 100 percent credit against the Kentucky income tax imposed on corporate income or limited liability entity tax arising from the project; 2) a wage assessment of up to 5 percent of the gross wages of each employee in enhanced counties or up to 4 percent (including up to 1 percent required local participation) of the gross wages of each employee in other counties. (KRS 154.32-010 to KRS 154.32-100)

Program Specifics n/a

Eligibility Requirements

Eligible costs will only include costs incurred after the date of preliminary approval.
- For a project to be considered an “owned” project, the approved company or an affiliate either owns the project in fee simple or possesses the project pursuant to a capital lease. Eligible costs for owned projects include 100 percent of the land, building, site development and start-up costs.
- For a project to be considered a “leased” project, the approved company occupies the site of the project pursuant to an operating lease agreement with an unrelated entity that reflects an arms’ length transaction. Eligible costs for leased projects include 100 percent of the start-up costs and 50 percent of the estimated annual rent payments for each year of the tax incentive agreement.

Start-up costs include the costs incurred to furnish and equip a facility, such as computers, furnishings, office equipment, manufacturing equipment, fixtures, relocation of out-of-state equipment and nonrecurring costs of fixed telecommunication equipment. For projects not located in enhanced incentive counties, the cost of equipment eligible for recovery as an eligible cost is limited to $20,000 for each new, full-time job for Kentucky residents created as of the activation date. Incentives
Tax incentives are available for the approved company for up to 15 years in enhanced incentive counties or up to 10 years in other counties via:
- Tax Credits up to 100 percent of corporate income or limited liability entity tax liability arising from the project.
- Wage Assessment incentives up to five percent of gross wages of each employee in enhanced incentive
counties or up to four percent (including up to one percent required local

Tax credit or grant programs

	Missouri
Program Name	X
Program Status	
Program Category	
Program Type	
Geographic Focus	
Program Description	

Program Specifics

Eligibility Requirements

Tax credit or grant programs

	New York
Program Name	Economic Development Fund
Program Status	Active
Program Category	Direct Business Financing
Program Type	Grant
Geographic Focus	Statewide
Program Description	This program offers financial assistance for projects that promote the economic health of New York State by facilitating the creation and or retention of jobs or the increase of business activity in the State.

Program Specifics

EDF is a flexible program, providing a range of assistance to businesses, municipalities, IDAs and other economic development organizations to ensure that the diversity of business needs are being met by the State. EDF funds assist with construction, expansion and rehabilitation of facilities; acquisition of machinery and equipment; working capital; and the training of full-time permanent employees.

Funds can be used for: Real Estate and Land Acquisition , Demolition , Construction and Renovations , Site and Infrastructure , Machinery and Equipment , Inventory , Construction Related Planning and Design , Training , Soft Costs , and Feasibility Planning Studies.

Eligibility Requirements Eligible:

1) Businesses involved in industrial, manufacturing, warehousing and distribution
2) Research and development, high technology, service and other non-retail commercial enterprises 3) Not-for-profits
4) Local Development Corporations and Industrial Development Agencies
5) Municipalities

Not Eligible: Residential, casino, gambling institutions, legal, medical, nursing services, retail firms in non-distressed areas.

Tax credit or grant program

	Ohio	Pennsylvania
Program Name	Jobs Ohio Economic Development Grant	X
Program Status		
Program Category		
Program Type		
Geographic Focus		
Program Description		

Program Specifics

Eligibility Requirements

Tax credit or grant program

	South Carolina
Program Name	Governor's Closing Fund
Program Status	Active
Program Category	Direct Business Financing
Program Type	Grant
Geographic Focus	No targeting within state
Program Description	Governor’s Closing Fund was created in 2006 when additional, more flexible funding was needed to assist with high impact eco dev projects. Funding was originally dependent on annual appropriations from General Assembly, which included an initial $7 million for FY 06-07 and a second $7 million for FY 07-08, but additional appropriations were limited. To meet need for adequate funding for ED projects, and to provide maxi flexibility to encourage creation of new jobs and capital investment, GA voted to give Council authority to “transfer economic development funds at its disposal to the Closing Fund. Provision was first included in the General Appropriations Bill for Fiscal Year 2009-2010 in Proviso 40.30. Transfers must be approved by a majority vote of the Council members in a public meeting

Program Specifics	n/a

Eligibility Requirements n/a

Tax credit or grant program

	Texas
Program Name	Texas Enterprise Fund
Program Status	Active
Program Category	Indirect Business Financing
Program Type	Grant
Geographic Focus	No targeting within the state
Program Description	The funds are used primarily to attract new business to the state or assist with the substantial expansion of an existing business as part of a competitive recruitment situation. Funds are also appropriated for a variety of economic development projects, including infrastructure development, community development, job training programs and business incentives, as well as to attract technology and biotechnology businesses and support university research.

Program Specifics For more information visit webpage.

Eligibility Requirements	1) Competition with another state for the project must exist and the business must not have already made a location decision 2) Projected new job creation must be significant - typically creating more than 75 jobs in urban areas or more than 25 in rural areas 3) The new positions must be high-paying jobs - above the average wage of the county where the project would be located 4) Capital investment by the company must be significant 5) The project must have community involvement from the city, county and/or school district, primarily in the form of local economic incentive offers 6) The applicant must be financially sound 7) The applicant's business sector must be an advanced industry that could potentially locate in another state or country

Tax credit or grant program

	Wisconsin
Program Name	Economic Development Tax Credit
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	No targeting within the state
Program Description	The Economic Development Tax Credit Program was created through the consolidation of the Airport Development Zone, the Agricultural Development Zone, the Community Development Zone, the Enterprise Development Zone, and the Technology Zone Programs.

Program Specifics	Credits can only be applied against a Wisconsin tax liability, and unused credits may be carried forward for 15 years.

Eligibility Requirements	Recipients must: 1) Agree to retain project operations in Wisconsin for not less than five years 2) Provide health insurance benefits to its employees Individuals, fiduciaries, corporations, and insurance companies may be certified to earn tax credits for job creation projects, the purchase of significant capital assets, employee training, or the establishment or retention of a corporate headquarters in Wisconsin. For additional information see the website.

Workforce - Employer Training Programs

	California
Program Name	Employment Training Panel Program
Program Status	
Program Category	Training
Program Type	Grant
Geographic Focus	No targeting
Program Description	ETP is a business and labor-supported state agency that funds the costs of vocational training. ETP is governed by an 8 member Panel. ETP is funded by a tax on employers, collected alongside the Unemployment Insurance tax. ETP receives no General Fund support. The program is funded by the Employment Training Tax paid by California employers, and targets firms threatened by out-of-state competition or who compete in the global economy. The program is performance-based. Employers must provide proof that training hours have been completed and trainees have been retrained in well-paying jobs for a specific period of time at a specified wage before ETP reimburses payment. Since its inception in 1982, ETP has reimbursed employers well over $1 billion for training workers in more than 80,000 businesses. For Incumbent Worker training, employers contribute to the cost of training. ETP also funds training for unemployed workers ETP provides additional incentive to assist small businesses and employers in high unemployment areas of the State.

Program Specifics see above

Eligibility Requirements

REQUIREMENTS

- Curriculum determined by the employer and can be modified during term
- Training may include technical skills, continuous improvement or soft skills
- Trainee occupations include frontline, administrative staff, and managers
- Instructors may be internal employees or external professional trainers

REIMBURSEMENT

- Performance-based contract
- Range of reimbursement from $18 to $22 per training hour per trainee
- Calculation of funds earned depends on number of trainees and training hours
- No penalty to employer if training is not delivered as estimated

Workforce - Employer Training Programs

	Florida
Program Name	Incumbent Worker Training
Program Status	
Program Category	Training
Program Type	Grant
Geographic Focus	No targeting
Program Description	When workers lack needed training and businesses experience skill gaps, the company's ability to compete, expand, and retain workers can be compromised. Florida's Incumbent Worker Training (IWT) Program, funded by the federal Workforce Investment Act (WIA), and administered by Workforce Florida, Inc. (WFI) addresses such needs. The IWT Program was created for the purpose of providing grant funding for continuing education and training of incumbent employees at existing Florida businesses. The program will provide reimbursement grants to businesses that pay for preapproved, direct, training-related costs. Currently, companies may receive a reimbursement rate up to 50% or 75% (see Section III. Funding Priorities below for details).

Program Specifics

The total amount of funding available for all training projects in 2013/2014 is $3 million. Applications are reviewed on a first-come/first-served basis until available funding has been awarded. A notification will be posted on www.workforceflorida.com when funds are no longer available.

For the year beginning July 1, 2013, the maximum amount is $50,000 per grant/per company. If a company has more than one location in the state of Florida, they are treated as either one company or separate companies depending upon the FEIN number(s). If the locations operate under different FEIN numbers, they will be considered separate companies that will need to submit separate applications and receive separate awards. If the locations operate under one FEIN number, then they will be considered one company and will therefore need to join their training efforts, submit one application and receive one award

Eligibility Requirements

Companies applying for an IWT grant must meet the following criteria:

 Be a “for-profit” company in the State of Florida
 In operation for a minimum of one (1) year prior to the application date (as verified on sunbiz.org)
 Demonstrate financial viability by providing:
 Their most recently filed IRS Form 941 (if the business is a Corporation) or a most recently filed copy of the 1040 Income Tax Return with Schedule SE (if the business is a Sole Proprietorship).
 A letter of Tax Clearance from the Florida Department of Revenue dated within 45 days of application submittal. (Instructions for obtaining this clearance letter are provided on the IWT Application Checklist)
 Letter of credit from a bank the company has done business with for at least six (6) months. The letter must be on bank letterhead.
 Compliant with the non-discrimination and equal opportunity provisions of Section 188 of the Workforce Investment Act of 1998; Title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973; Age Discrimination Act of 1975; Title IX of the Education

Workforce - Employer Training Programs

	Georgia
Program Name	Quick Start
Program Status	
Program Category	Training
Program Type	Grant
Geographic Focus	No targeting
Program Description	Workforce training in Georgia is provided through several initiatives, but the state's signature program is Georgia Quick Start, a free program customized for companies in numerous industries. The oldest program of its kind in the U.S., Quick Start has updated the skill sets of nearly 1 million employees at 6,200 companies. Quick Start helps companies maintain a competitive advantage by preparing workers for skill sets needed tomorrow as well as today. Some key facts: A Quick Start training regimen is shaped specifically for the skills that a company is looking to develop in its employees Training is conducted in classrooms, mobile labs or onsite at the company Quick Start is provided at no charge by the Technical College System of Georgia The program is versatile: Quick Start has prepared workers to assemble intricate aircraft components, grow bacteria for vaccines, manufacture plastic and metal products and field inquiries from customers, by phone or online

Program Specifics

Our experience includes training workers to assemble intricate aircraft components, grow bacteria to produce vaccines, manufacture a wide array of plastic and metal products, process foods from cookies to sports drinks, and field calls from customers as diverse as online investors, diagnostic equipment users and home warranty holders.

Eligibility Requirements n/a

Workforce - Employer Training Programs

	Illinois
Program Name	ETIP
Program Status	
Program Category	Training
Program Type	Grant
Geographic Focus	No targeting
Program Description	The Employer Training Investment Program (ETIP) is a competitive application program for Illinois based manufactures and service companies to facilitate upgrading the skills of their workers in order to remain current in new technologies and business practices. Participation in the program will enable companies to remain competitive, expand into new markets and introduce more efficient technologies into their operations. ETIP grants may reimburse Illinois companies for up to 50 percent of the eligible cost of training their employees. Grants may be awarded to individual businesses, intermediary organizations operating multi-company training projects and original equipment manufacturers sponsoring multi-company training projects for employees of their Illinois supplier companies.

Program Specifics see above

Eligibility Requirements	Illinois Based Company; Pre Qualified for participation thru incentive process based on job retention and job creation commitment.

Workforce - Employer Training Programs

	Indiana
Program Name	Skills Enhancement Fund
Program Status	
Program Category	Training
Program Type	Grant
Geographic Focus	No targeting
Program Description	The Skills Enhancement Fund (SEF) provides assistance to businesses to support training and upgrading skills of employees required to support new capital investment. The grant may be provided to reimburse a portion (typically 50%) of eligible training costs over a period of two full calendar years from the commencement of the project. Max funding amount: $200,000

Program Specifics

Each project will be evaluated on its individual merits and with a cost-benefit analysis after it has met the basic requirements as follows:

• Training cost is used to support new capital investment in Indiana

• Training cost is used to support the retention or creation of full-time, permanent jobs for Indiana residents at the project location

• Training cost is eligible, supports the purpose of the fund, and meets all requirements as set forth in I.C. 5-28-7

Eligibility Requirements

Eligible training expenses include all expenses associated with employee training except:

- Trainee wages
- Orientation related to new hires
- Safety training (OSHA)

Workforce - Employer Training Programs

	Iowa
Program Name	Jobs Training Program
Program Status	
Program Category	Training
Program Type	Grant
Geographic Focus	No targeting
Program Description	The Iowa Jobs Training Program provides job training services to current employees of eligible businesses that are located in Iowa. Eligible businesses can work with their local Iowa community college, which will assess training needs, determine funds availability and provide training. For participating businesses, the advantages include valuable employee training at a reduced - or no - cost.

Program Specifics

Project awards are limited to $25,000 per business site, to a maximum of $50,000 over a three-year period (dependent upon availability of funds). Participating businesses are required to provide at least twenty-five percent (25%) of the training program cost as cash match.

Eligibility Requirements

Eligibility (for businesses):

Must be located in Iowa.
Must be engaged in interstate or intrastate commerce for the purpose of manufacturing, processing, assembling products, warehousing, wholesaling, or conducting research and development.
Service-providing businesses must have customers outside of Iowa.
Within the 36-month period prior to the date of applying for program services, a business cannot have closed or reduced its employment base by more than 20 percent at any of its other business sites in Iowa in order to relocate substantially the same operation to another area of the state.
Eligibility (for employees):

Must be currently employed by the business.
Must pay Iowa withholding tax.

Kentucky

Program Name	Grant-in-Aid Program
Program Status	
Program Category	Training
Program Type	Grant
Geographic Focus	No targeting
Program Description	The BSSC's competitive grant-in-aid program's basic purpose is to improve and promote employment opportunities for the residents of Kentucky through training grants with business and industry. GIA program provides up to 50percent reimbursement of eligible costs to companies/consortia for approved training activities. Consortia projects, which promote collaborative training initiatives for companies that have common training needs, must be industry driven and be a partnership between business/industry, education, and government working together to maximize the effectiveness of the current and future workforce. For GIA grant funding consideration a company must complete and submit an application and receive approval from the BSSC Board of Directors. Once the application is approved by the board the company can begin eligible training

Program Specifics

Project Funding
The maximum funding amount for individual companies during a BSSC fiscal year (July 1 – June 30) is $25,000
for companies with 1-499 employees and $50,000 for companies with 500 or more employees. The consortia
funding maximum is $75,000. Funding cannot exceed the number of trainees multiplied by $2,000. The minimum
application amount is $6,000.

Eligibility Requirements	Eligible Firms The following firms are eligible to apply for BSSC funds: manufacturing; non-manufacturing (if the company provides a service to or uses technology for customer or affiliate entities located predominantly outside of Kentucky); qualifying headquarter operations; public or non-profit hospitals; and training consortia with three or more BSSC eligible companies that maintain an industry driven board or committee, a mission statement, bylaws, bank account, and federal identification number. Retail establishments are not currently eligible. Any firm, company, consultant, or institution whose primary business is to provide training or training consultation for a fee is not eligible for BSSC grant funds.

Workforce - Employer Training Programs

	Missouri	New York
Program Name	Job Retention Training Program	n/a
Program Status		
Program Category	Training	
Program Type	Grant	
Geographic Focus	No targeting	
Program Description	Provides assistance in reducing the cost associated with retraining an existing workforce for the purpose of retaining jobs in the state of Missouri through training services: Training designed for the specific needs of the industry; General occupational skill training.	

Program Specifics

Funding Limits

Funding for this program is contingent upon the availability of funds. There is a limit on the total amount of outstanding project costs for all Job Retention Training Program projects. In addition, the amount of funds available each year is further controlled by the applicable appropriation.

Eligibility Requirements

Eligible Areas
An eligible project may be located anywhere within the state of
Missouri.

Eligible Applicants
Businesses with a sound credit rating currently located in Missouri that have retained at that site the level of employment for at least one year, and a minimum of 100 employees for two consecutive calendar years preceding the year in which the application for the program was made. In addition, the business must make a capital investment of at least one million dollars to acquire long-term assets.

Eligibility Criteria
Businesses applying must be:

engaged in interstate or intrastate commerce for the purpose of manufacturing, processing or assembling products;
conducting research and development; or providing services in interstate commerce.
In addition to being determined at-risk, businesses must also meet oneof the following criteria:

Workforce - Employer Training Programs

Ohio

Program Name	Workforce Guarantee Program
Program Status	
Program Category	Training
Program Type	Grant
Geographic Focus	No targeting
Program Description	The Ohio Workforce Guarantee Program (OWG) supports companies that are making investments in facilities, equipment and training that result in the retention and creation of jobs for Ohioans. The OWG is one of the few programs in Ohio that provides direct financial support to employers for training. The main goal of OWG is to train employees of Ohio companies in targeted industries resulting in focused, transferable skills and portable credentials.

Program Specifics

Rate/Terms - The OWG grant will reimburse between 75% to 100% of eligible costs of instructor salaries, tuition, instructional materials, travel, special needs and other training-related activities. Payments are made on a reimbursement basis.

- Employers have the ability to choose the training provider whether it is a company employee and/or an outside training provider.
- Technical skills, Quality, Lean Manufacturing and process improvements, industry specific safety training, and supervisory skills training are considered eligible training costs.
- The hourly base wage rate (excluding benefits) of trainees must be at least 150% of the federal minimum wage ($7.25 as of FY2009). The current hourly base wage rate is $10.88.
- The amount of the grant is based on the training activities and costs identified in the application.

Grant awards are determined by company size and total project cost.

- The employer must meet with the Regional Workforce Director to develop an eligible training plan.

Eligibility Requirements	Must have significant training and capital investment related to creating and retaining jobs. To participate, a company must be in the following targeted industries: - Advanced Energy and Environmental Technologies - Areospace and Aviation - Agriculture and Food Processing - Bioscience and Bioproducts - Corporate and Professional Services - Distribution and Logistics - Instrucments, Controls and Electronics - Motor Vehicle and Parts Manufacturing - Polymers and Advanced Materials - Industry sectors identified by the Ohio Sills Bank Iniative in Region 12.

Workforce - Employer Training Programs

Pennsylvania

Program Name	Guaranteed Free Training Program
Program Status	
Program Category	Training
Program Type	Grant
Geographic Focus	No targeting
Program Description	The Guaranteed Free Training (GFT) program provides grants to businesses to provide incumbent workers with basic skills and information technology training. It is administered by the Workforce and Economic Development Network of Pennsylvania (WEDnet) comprised of 20+ partners located across Pennsylvania that serve as the point of contact for businesses, including: state system universities community colleges Pennsylvania College of Technology Greater Altoona Career & Technology Center Lancaster County Career & Technology Center North Central Pennsylvania Regional Planning & Development University of Pittsburgh at Bradford

Program Specifics

Eligible training activities, as set forth by DCED will be those that improve the skill level of employees through the introduction of basic skills required to be successful in various jobs. As such, basic skills training will be defined according to the type and scope of business being conducted by the employer.

The eligible training period is July 1, 2012 through June 30, 2013. Training cannot take place outside of this timeframe and must not have been invoiced/reimbursed on another current fiscal year's contract.

Training purchased prior to July 1, 2012 will not be eligible for reimbursement even if the training occurs with the current fiscal year.

Training must not have been invoiced on another GFT contract.

Training must start or be scheduled by February 1, 2013, or within 30 days of the contract approval date (whichever comes later)

Eligibility Requirements

Company:
 Must be based in Pennsylvania or maintain a significant presence in the state.
 This Grant is limited to manufacturing or technology-based businesses to include Biotech and Environmental-Tech companies.
 Point-of-sale retail businesses, gaming establishments, employment agencies, government agencies, government owned facilities, educational institution, training vendors and non-profit entities are not eligible. Note: some unions, labor organizations, and non-profit healthcare entities may qualify as exceptions. Please contact a WEDnetPA partner for more information.
Employees participating in the training:
 Must earn at least 150% of the current federal minimum wage at start of training, excluding benefits. Trainees can earn no less than $10.88/hour at the start of training.
 Must be a permanent full-time employee and eligible to receive full-time benefits. Full-time benefits define full-time employment, not hours worked.
 Must be a verifiable resident of Pennsylvania and employed in Pennsylvania.
 Must be a front-line employee or a first level supervisor.
 Employees with decision making responsibilities (may include, but not limited to budgetary, policy making, etc.) are not eligible for basic skills funding.
 Employees who supervise other supervisors are excluded

Workforce - Employer Training Programs

South Carolina

Program Name	Incumbent Worker Training Program
Program Status	
Program Category	Training
Program Type	Grant
Geographic Focus	No targeting
Program Description	Purpose: To provide resources for employers to train currently employed workers in an effort to keep businesses and workers competitive. Incumbent Worker Training (IWT) provides funding for training needed in current businesses due to expansion, new technology, retooling, new product lines and new organizational structuring. IWT may also fund for training in new businesses if those jobs are ineligible for assistance through ReadySC™ formerly the Center for Accelerated Technology Training (CATT). However, there will be a waiting period of 120 days for new or expanding businesses that displaced workers elsewhere in the United States.

Program Specifics

Get a grant for incumbent worker training to launch a new product or technology;
Receive 50 to 75 percent of customized training cost;
Receive 50 to 75 percent of the cost of wages during on-the-job training;
Receive WorkKeys® skills assessments and job profiling; or
Get employees job search and placement, skills assessment and training services when downsizing.

Eligibility Requirements n/a

Workforce - Employer Training Programs

	Texas
Program Name	Skills Development Fund
Program Status	
Program Category	Training
Program Type	Grant
Geographic Focus	No targeting
Program Description	The Skills Development Fund is Texas' premier job–training program providing training dollars for Texas businesses and workers. Administered by the Texas Workforce Commission, success is achieved through collaboration among businesses, public Community and Technical colleges, Local Workforce Development Boards and economic development partners. For the next two fiscal years (September 1, 2013 - August 31, 2015), TWC has $48 million in Skills Development Funds to support high quality, customized job training projects across the state. Grants for a single business may be limited to $500,000.

Program Specifics

A business, consortium of businesses, or trade union identifies a training need, and then partners with a public Community or Technical college to fill its specific needs. Businesses work with college partners to submit proposals, develop curricula and conduct training. The Skills Development Fund pays for the training, the college administers the grant, and businesses create new jobs and improve the skills of their current workers.

Eligibility Requirements n/a

Workforce - Employer Training Programs

Wisconsin

Program Name	Customized LaborTraining Fund
Program Status	
Program Category	Training
Program Type	Grant
Geographic Focus	No targeting
Program Description	The CLT program is designed to assist companies that are investing in new technologies or manufacturing processes by providing a grant of up to 50% of the cost of training employees on the new technologies. The program?s primary goal is to help Wisconsin manufacturers maintain a workforce that is on the cutting edge of technological innovation. Visit their website from more information.

Program Specifics see above

Eligibility Requirements n/a

Enterprise Zone

California

Program Name	Enterprise Zone
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	Enterprise Zone
Program Description	The California Legislature created the Enterprise Zone Program to stimulate economic growth in the most economically distressed areas in the State. California currently has 42 enterprise zones located throughout the State. The Department is responsible for the designation process and program oversight. This program will sunset at the end of 2013.

Program Specifics	FirmsEnterprise Zone companies are eligible for substantial tax credits and benefits including: 1) Hiring Credits - can earn $37,440 or more in state tax credits for each qualified employee hired 2) Up to 100% Net Operating Loss (NOL) carry-forward. NOL may be carried forward 15 years (suspended for tax years 2002 and 2003) 3) Corporations can earn sales tax credits on purchases of $20 million per year of qualified machinery and machinery parts 4) Up-front expensing of certain depreciable property. Lenders to Zone businesses may receive a net interest deduction 5) Unused tax credits can be applied to future tax years, stretching out the benefit of the initial investment 6) Enterprise Zone companies can earn preference points on state contracts

Eligibility Requirements	Businesses located at qualified addresses in an Enterprise Zone are eligible for program benefits which include several state and local incentives. There are 42 Enterprise Zones located throughout California, each administered locally.

Enterprise Zone

Florida

Program Name	Enterprise Zone Property Tax Credit
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	Enterprise zone
Program Description	New or expanded businesses located within an enterprise zone are allowed a credit against Florida corporate income tax equal to 96% of ad valorem taxes paid on the new or improved property.

Program Specifics

Any unused portion of the credit may be carried forward to five years. Firms must earn more than $5,000 to take advantage of the credit. The Federal tax burden may increase, since state tax liability is reduced. The amount of the credit must also be added back to Florida taxable income.

Tax Credit Calculation:

1) New businesses: tax credit will be based on the amount of ad valorem taxes paid.
2) Expanding businesses: tax credit will be based on the additional ad valorem taxes paid from the assessments on additional real or tangible personal property acquired for the expansion project.
3) Rebuilding businesses: tax credit will be based on the ad valorem taxes paid from the assessments on property replaced or restored.
4) If 20% or more of the full time employees are Enterprise Zone residents then the maximum of $50,000 annual credit can be claimed for 5 years; otherwise the credit is limited $25,000 annually for 5 years.

Eligibility Requirements

The corporation must be located within an Enterprise Zone. Firms must earn more than $5,000 to take advantage of the credit. New businesses must establish 5 or more new jobs. Expanding businesses must establish 5 or more new jobs. Rebuilding businesses must have suffered damage in an emergency.

Because of the diversity in the population and economy throughout the state of Florida, the Enterprise Zone program is designed to accommodate both rural and urban areas. Because rural areas do not attract and retain the same types of businesses that urban areas do, rural Enterprise Zones are given different tax credits through the various incentives.

Enterprise Zone

Georgia

Program Name	Enterprise Zone Program
Program Status	Active
Program Category	Tax
Program Type	Tax abatement; credit; deduction; exemption
Geographic Focus	Enterprise Zone
Program Description	Combines local tax and investment incentives with direct assistance and tax credits from the state and federal governments.

Program Specifics	1) Property tax exemption 2) Abatement or reduction in occupation taxes, regulatory fees, building inspection fees, and other fees that would otherwise be imposed on qualifying business

Eligibility Requirements	The Enterprise Zone area must meet at least three of five criteria: 1) Pervasive poverty established using the most current United States decennial census prepared by the U. S. Bureau of Census . 2) Unemployment Rate (average for preceding yr.) at least 10% higher than State or significant job dislocation. 3) Underdevelopment evidenced by lack of building permits, licenses, land disturbance permits, etc. lower than development activity within local body's jurisdiction. 4) General distress and adverse conditions (population decline, health and safety issues etc.). 5) General Blight evidenced by the inclusion of any portion of the nominated area in an urban redevelopment area.

Enterprise Zone

Illinois

Program Name	Enterprise Zone Program
	1982
Program Status	Active
Program Category	Tax
Program Type	Tax exemption
Geographic Focus	No targeting within the state
Program Description	The Illinois Enterprise Zone Program is designed to stimulate economic growth and neighborhood revitalization in economically depressed areas of the state through state and local tax incentives, regulatory relief, and improved governmental services.

Program Specifics	Businesses located or expanding in an Illinois enterprise zone may be eligible for the following incentives: an exemption on the retailers' occupation tax paid on building materials, and an investment tax credit of .5 percent of qualified property. Additional exemptions, such as an expanded state sales tax exemption on purchases of personal property used or consumed in the manufacturing process or in the operation of a pollution control facility and an exemption on the state utility tax for electricity, natural gas and the Illinois Commerce Commission's administrative charge and telecommunication excise tax are available for companies that make the minimum statutory investment that either creates or retains the necessary number of jobs. These exemptions require a business to make application to, and be certified by, the Department. In addition to the state incentives, each zone offers distinctive local incentives to enhance business development projects

Eligibility Requirements	Businesses located or expanding in an Illinois enterprise zone.

Enterprise Zone

Indiana

Program Name	Enterprise Zone Program
	1983
Program Status	Active
Program Category	Tax
Program Type	Tax credit
Geographic Focus	Enterprise zone
Program Description	The Indiana Enterprise Zone Program provides community and business redevelopment initiatives. There are 29 Enterprise Zones throughout Indiana.

Program Specifics	Initiatives include: 1) provision of tax incentives and benefits 2) business incubator development 3) expanded access to and knowledge of government services and resources 4) stimulation/creation of business loan/capital improvement programs 5) development of managerial training and counseling programs 6) development of business/loan capital improvement programs 7) fostering cooperation between financial institutions and businesses 8) fostering public-private partnerships

Eligibility Requirements n/a

Enterprise Zone

Iowa

Program Name	Enterprise Zones
Program Status	Active
Program Category	Tax
Program Type	Tax abatement Tax credit Tax deduction Tax deferral Tax exemption Tax refund or rebate
Geographic Focus	Enterprise Zones
Program Description	Enterprise Zones are designed to stimulate development by targeting economically distressed areas in Iowa. Through state and local tax incentives, businesses and developers are encouraged to make new investments, create new jobs and build or rehabilitate housing in these areas.

Program Specifics	Businesses locating or expanding in an established Enterprise Zone may be eligible to receive certain local and state tax incentives: 1) A local property tax exemption of up to 100% of the value added to the property to a period not to exceed 10 years may be available. 2) Additional funding for training new employees. If applicable, these funds would be in addition to those authorized under the Iowa New Jobs Training Program. 3) A refund of state sales, service, or use taxes paid to contractors or subcontractors during construction. 4) For distribution center projects, a refund of sales and use taxes paid on racks, shelving, and conveyor equipment. 5) An investment tax credit of up to a maximum of 10% of the qualifying investment, amortized over 5 years. This tax credit is earned when the corresponding asset is placed in service and can be carried forward for up to seven additional years or until depleted, whichever occurs first. 6) The State's refundable research activities credit may be increased while the business is participating in the program.

Eligibility Requirements	To receive these benefits, businesses must: 1) Make a minimum capital investment of $500,000 over 3 years. 2) Create or retain at least 10 full-time, project-related jobs over a three year period and maintain them for an additional two years. 3) Provide full time employees with insurance. 3) Pay new or retained employees a starting wage which is equal to or greater than 90% of the average county or regional wage, whichever is lower. 4) Cannot be a retail establishment or business which has a coverage charge or membership fee for entry 5) Can not close or relocate its operation in one area of the state and relocate substantially the same operation in the enterprise zone. 6) The local Enterprise Zone Commission and the Iowa Department of Economic Development must approve the business' proposed project prior to project initiation. Individual Enterprise Zones may have additional requirements. Contact the Iowa Economic Development Authority along with relevant local organizations to determine eligibility

Enterprise Zone

Kentucky

Program Name	Enterprise Zones
Program Status	Active
Program Category	Tax
Program Type	Tax Credit, exemption
Geographic Focus	Enterprise Zones
Program Description	State and local tax incentives are offered to businesses located in an enterprise zone.

Program Specifics	1) Building materials used in remodeling, rehabilitation, or new construction within the zone area are exempt from sales and use taxes. 2) New and used machinery and equipment purchased, leased or rented and used by a qualified business within the enterprise zone are exempt from sales and use tax. 3) Commercial vehicles purchased and used by a qualified business solely for business purposes shall be exempt from motor vehicle usage tax. 4) Other vehicles which are not defined as commercial vehicles purchased and used by a qualified business solely for business purposes are exempt from motor vehicle usage tax, limited to the first $20,000 of the retail price of the vehicle. 5) A qualified business is allowed a credit against the tax levied, pursuant to KRS 141.040, equal to 10 percent of the wages paid to each employee who has been unemployed for at least 90 days or who has received public assistance benefits, based on need and intended to alleviate poverty, for at least 90 days prior to being employed with the qualified business, up to $1,500 per employee. Any unused credit may be carried forward for up to five years. 6) A local government has the option to levy an ad valorem tax rate on qualified property within a zone of one-tenth of one cent upon each $100 of

Eligibility Requirements	1) A business must have 50 percent of its employees performing substantially all of their services within the enterprise zone. 2) To qualify as a NEW BUSINESS (will begin/has begun operations in the enterprise zone after the date the zone was designated), 25 percent of the business' employees working 20 hours or more per week at the facility located within the enterprise zone must meet the targeted workforce criteria and be maintained throughout certification. (A qualified seasonal employee is deemed to be employed for the entire calendar year.) 3) To qualify as an EXISTING BUSINESS (began operation in the enterprise zone prior to the designation of the zone), the business has the option of (a) increasing its capital investment by 20 percent over an 18 month period; or (b) increasing its total workforce by 20 percent, of which, 25 percent of the new employees must meet the targeted workforce criteria.

Enterprise Zone

	Missouri	New York
Program Name	Enhanced Enterprise Zone	X
Program Status	Active	
Program Category	Tax	
Program Type	Tax credit	
Geographic Focus	Enterprise zone	
Program Description	The Enhanced Enterprise Zone Program is a discretionary program offering state tax credits, accompanied by local real property tax abatement, to Enhanced Business Enterprises. Tax credits may be provided each year for up to five tax years after the project commences operations..	

Program Specifics	Tax credits may be provided each year for up to five tax years after the project commences operations. To receive tax credits for any of the years, the facility must create and maintain the minimum: 1) New or expanded business facility - 2 new employees and $100,000 new investment 2) Replacement business facility - 2 new employees and $1,000,000 new investment 3) Company must offer health insurance at all times, of which at least 50% is paid by the employer, to all full time employees in Missouri. Eligible investment expenditures include the original cost of machinery, equipment, furniture, fixtures, land and building, and/or eight times the annual rental rate paid for the same. Inventory is not eligible.

Eligibility Requirements

ELIGIBLE AREAS: Enhanced Enterprise Zones are specified geographic areas designated by local governments and certified by the Department of Economic Development (DED). Zone designation is based on certain demographic criteria, the potential to create sustainable jobs in a targeted industry and a demonstrated impact on local industry cluster development. The Zone designation demographic criteria currently utilizes population and income data from the 2000 Census, U.S. Census Bureau. Unemployment information is updated annually using data from the U.S. Bureau of Labor Statistics.

ELIGIBLE APPLICANTS: An eligible business must be located in a Missouri Enhanced Enterprise Zone (EEZ). Individual business eligibility will be determined by the zone, based on creation of sustainable jobs in a targeted industry or demonstrated impact on local industry cluster development. Service industries can be eligible if a majority of their annual revenues will be

Enterprise Zone

Ohio

Program Name	Enterprise Zone Program
Program Status	Active
Program Category	Tax
Program Type	Tax exemption
Geographic Focus	Enterprise zone
Program Description	Enterprise Zones are designated areas of land in which businesses can receive tax incentives in the form of tax exemptions on eligible new investments.

Program Specifics

Two Types of Enterprise Zones in Ohio: Distress Based (full authority zones) and Non-distress Based (limited authority zones). The Enterprise Zone law permits municipalities to offer the following incentives: Exemption of real and/or personal property assessed values of up to 75% for up to 10 years or an average of 60% over the term of the agreement on new investments in buildings, machinery/equipment and inventory and improvements to existing land and buildings for a specific project.

The Enterprise Zone law permits unincorporated areas to offer the following incentives: Exemption of real and/or personal property assessed values of up to 60% for up to 10 years or an average of 50% over the term of the agreement on new investments in buildings, machinery/equipment and inventory and improvements to existing land and buildings for a specific project. Maximum exemption levels may be exceeded with approval by the affected board of education. A business in compliance with an existing Enterprise Zone Agreement, which resulted in positive job creation, may be eligible for additional State tax incentives under the Enterprise Zone Program.

Eligibility Requirements

Only those businesses that are qualified by financial responsibility and business experience to create and preserve jobs within the zone may apply for the local tax incentives. Local officials may limit the type of businesses and projects, which are eligible through policy guidelines. A business must make a substantial investment in either real or personal property.

Establishing a new business is defined as making a significant investment in land, buildings, machinery, or equipment. Expansion projects must make investments that equal at least 10% of the value of the existing facility. In addition, the law permits incentives for a business to renovate an existing facility if the renovations exceed 50% of the facility's value. A business willing to occupy a vacant facility and invest at least 20% of the facility's value to alter or repair the facility is considered eligible for tax incentives. Please note that retail operations are not eligible for tax exemptions except in those urban areas which have been designated as impacted cities.

Enterprise Zone

Pennsylvania

Program Name	NO LONGER ACTIVE
Program Status	Active
Program Category	Direct Business Financing
Program Type	Grant; Loan
Geographic Focus	Enterprise Zone
Program Description	Grants to financially disadvantaged communities for preparing and implementing business development strategies within municipal Enterprise Zones.

Program Specifics	1) The grants may be used for business development surveys; Business development strategy/preparation; Revolving fund business. 2) Planning Grants are for up to $50,000; while basic grants are for up to $50,000; Grants-to-loans are for up to $500,000.

Eligibility Requirements

Enterprise Zone

South Carolina

Program Name	Enterprise Zone Programs
Program Status	Active
Program Category	Tax Credit
Program Type	Tax Credit
Geographic Focus	Enterprise Zone
Program Description	The South Carolina General Assembly enacted the Enterprise Zone legislation in 1995. Since that time, the incentives contained in this legislation have created a significant competitive advantage for this state. They have also greatly enhanced South Carolina's ability to compete for and win high-quality, high-wage economic development projects. As Enterprise Zone incentives are most valuable to companies locating or expanding in "Tier IV" counties, Enterprise Zone incentives have also helped attract needed jobs and industry to the most rural areas of the state.

Program Specifics n/a

Eligibility Requirements	To qualify for enterprise zone benefits, the business must: Be located within an enterprise zone as designated by the State Budget and Control Board; (a) be primarily engaged in one of the following activities: (i) manufacturing (SIC Codes 20-39) (ii) certain tourism functions, (iii) processing, (iv) warehousing, (v) distribution, (vi) research and development, (vii) corporate office facility, or (b) be primarily engaged in providing medical, surgical, and other health services to persons. Establishments of associations or groups, such as HMO's, primarily engaged in providing medical or other health services to members are included, but those which limit their services to the provision of insurance against hospitalization or medical costs are not included. (See Standard Industrial Classification (SIC) Code 80 in the Standard Industrial

Enterprise Zone

Texas

Program Name	Enterprise Zone
Program Status	Active
Program Category	Tax
Program Type	Tax Credit
Geographic Focus	Enterprise Zone
Program Description	The Texas Enterprise Zone Program is an economic development tool for local communities to partner with the State of Texas to promote job creation and capital investment in economically distressed areas of the state.

Program Specifics

Local communities must nominate a company as an Enterprise Project to be eligible to participate in the Enterprise Zone Program. Legislation limits allocations to the state and local communities per biennium. The state accepts applications quarterly with deadlines on the first working day of March, June, September and December.

Eligibility Requirements	Communities may nominate projects, for a designation period up to five years, non-inclusive of a 90-day window prior to the application deadline. Employment and capital investment commitments must be incurred and met within this timeframe. Projects may be physically located in or outside of an Enterprise Zone. If located within a zone, the company commits that at least 25% of their new employees will meet economically disadvantaged or enterprise zone residence requirements. If located outside of a zone, the company commits that at least 35% of their new employees will meet economically disadvantaged or enterprise zone residency requirements.

Enterprise Zone

Wisconsin

Program Name	Disadvantaged Business Enterprise (DBE) Program
Program Status	Active
Program Category	Direct Business Financing
Program Type	Equity investment
Geographic Focus	No targeting within the state
Program Description	The Disadvantaged Business Enterprise (DBE) Program helps increase participation of firms owned by disadvantaged individuals in all federal aid and state transportation facility contracts.

Program Specifics

The Wisconsin Department of Transportation invests between $600 and $700 million annually in federal and state dollars for highway, airport and transit projects. These funds translate into millions of dollars in transportation-related contracts and project work for DBE firms.

Eligibility Requirements n/a