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Committee on Subsidies and Countervailing Measures

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SUBSIDIES

NEW AND FULL NOTIFICATION PURSUANT TO ARTICLE XVI:1 OF THE GATT 1994 AND ARTICLE 25 OF THE AGREEMENT ON SUBSIDIES AND COUNTERVAILING MEASURES

UNITED STATES

The following notification, dated 26 February 2018, is being circulated at the request of the Delegation of the United States.

Enclosed please find the new and full notification from the United States, pursuant to Article XVI:1 of the GATT 1994 and Article 25 of the Agreement on Subsidies and Countervailing Measures for the 2015 and 2016 fiscal years (1 October 2014 through 30 September 2016). Information on programs granted or maintained at sub-federal levels in the United States is included in Attachment 1.

As noted in previous notifications from the United States, insofar as the notification obligation is a transparency-oriented provision that, pursuant to Article 25.7 of the Subsidies Agreement, carries no legal weight as to the actual identification or measurement of a subsidy, its status as an actionable subsidy, or its trade effects, the United States has included certain activities in this notification which arguably are not (or are not always) "specific subsidies" within the meaning of the Agreement.

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1 AGRICULTURE

1.1 Agriculture Income Support and Marketing Assistance for Covered Commodities

1. Period covered by notification

The period covered is fiscal years 2015-2016.

2. Policy objective and/or purpose

The policy objectives are to: (1) stabilize, support, and protect farm income and prices; (2) help ensure adequate supplies of quality food, feed, and fiber; and (3) assist in the orderly marketing of farm commodities.

3. Background and authority

Income support and marketing assistance programs were authorized by the Commodity Credit Corporation (CCC) Charter Act, the Agriculture Adjustment Act of 1938, as amended, the Agricultural Act of 1949, as amended, and the Agricultural Act of 2014 (P.L. 113-79) (2014 Farm Bill), enacted 7 February 2014, which supersedes the Food and Conservation Act of 2008 as the authorizing legislation for most commodity and disaster programs beginning in 2014.

4. To whom and how is assistance provided

(a) Direct Payments

The 2014 Farm Bill terminated the Direct Payments program effective with the 2014 crop. However, some final payments due to producers from previous program years were paid during FY 2015 and FY 2016.

Total expenditures by fiscal year:

FY 2015 – $24 million
FY 2016 – $0.3 million

(b) Average Crop Revenue Election (ACRE)

The 2014 Farm Bill terminated the ACRE program effective with the 2014 crop. However, some final payments due to producers from previous program years were paid during FY 2015 and FY 2016.

Total expenditures by fiscal year:

FY 2015 – $279 million
FY 2016 – $0.8 million

(c) Milk Income Loss Contract (MILC)

The 2014 Farm Bill terminated the MILC program effective no later than 1 September 2014. However, final payments due to producers from previous program years were paid during FY 2015.

Total expenditures by fiscal year:

FY 2015 – $1.8 million
FY 2016 – $0 million

(d) Price Loss Coverage (PLC)

The PLC program provides payments on a share of historical base acres and yields when the national price as defined in legislation is less than the statutory reference price for that commodity. Payments are tied to historical base acres and historical yields without requirement to produce. Land owners had the option of updating yields and reallocating, but not increasing, base acres in 2014. Payments are triggered by current prices but decoupled from production. Payments, if triggered, are made on 85% of base acres multiplied by payment yields of the covered commodity. The covered commodity base includes wheat, feed grains, soybeans, peanuts, other oilseeds, rice, and pulses. PLC payments are made no earlier than 1 October after the end of the applicable marketing year for the covered commodity. Producers made a one-time election in 2014 to participate in either PLC or the Agriculture Risk Coverage (ARC) program described below, which holds for the life of the 2014 Farm Act.

Total expenditures by fiscal year:

FY 2015 – $0 million
FY 2016 – $779 million

(e) Agriculture Risk Coverage (ARC)

The ARC program consists of County Agriculture Risk Coverage (ARC-CO) and Individual Agriculture Risk Coverage (ARC-IC). No production is required to receive an ARC-CO payment. ARC-CO provides payments when county-level revenue is less than the guarantee, which is 86% of the benchmark revenue for the covered commodity. Benchmark revenue is calculated as the 5-year Olympic average price multiplied by the 5-year Olympic average yield. Payments, if triggered, are made on 85% of base acres of the covered commodity. If a producer elected ARC-IC, such election automatically covered all base acres on the farm. ARC-IC provides payments when a farm's total revenue for all covered commodities on the farm is less than that farm's revenue guarantee, which is 86% of the benchmark revenue. The ARC-IC benchmark is the weighted 5-year average of the revenues for all covered commodities planted on the farm. If a payment is triggered, it is made on 65% of the farm's total base acres. Covered commodities include wheat, feed grains, soybeans, peanuts, other oilseeds, rice, and pulses. PLC payments are made no earlier than 1 October after the end of the applicable marketing year for the covered commodity. Producers made a one-time election in 2014 to participate in either PLC (described above), ARC-CO, or ARC-IC, which holds for the life of the 2014 Farm Act.

Total expenditures by fiscal year:

FY 2015 – $0 billion
FY 2016 – $4.5 billion

(f) Cotton Transition Assistance Payment (CTAP)

CTAP was authorized in the 2014 Farm Bill for crop years 2014 and 2015 to provide payments to growers of upland cotton as they transitioned from direct payments to the new Stacked Income Protection Plan (STAX) administered by the Risk Management Agency. All cotton-producing counties had STAX available for the 2015 crop year and therefore were no longer eligible for CTAP payments. However, some payments due to producers from the previous program year were paid during FY 2015 and FY 2016.

Net expenditures by fiscal year:

FY 2015 – $484 million
FY 2016 – $2.9 million

(g) Margin Protection Program for Dairy Producers (MPP)

The Agricultural Act of 2014 repealed the Dairy Product Price Support Program and introduced the new Margin Protection Program for Dairy Producers (MPP) effective through 2018. The program offers dairy producers catastrophic coverage at the cost of an annual $100 administrative fee. Catastrophic coverage provides payments to participating producers when the national dairy production margin is less than $4.00 per hundredweight (cwt) over a two-month period defined in legislation. The national dairy production margin is the difference between the all-milk price and average feed costs. Producers may also purchase buy-up coverage that provides payments when margins are between $4.50 and $8.00 per cwt. To participate in buy-up coverage, a producer must pay a premium that varies with the level of protection the producer elects. Producers could enrol in the program in any year, but once enrolled, remain in the program through the life of the 2014 Farm Act. While the MPP program made payments to producers of $0.5 million in program year 2015 and $11 million in program year 2016, fees and premiums collected were greater than payments in both years, leading to no net expenditures.

Net expenditures by fiscal year:

FY 2015 – $0 million
FY 2016 – $0 million

(h) The Dairy Product Donation Program (DPDP)

The Dairy Product Donation Program (DPDP) is authorized by the Agricultural Act of 2014 through 2018. The DPDP uses Commodity Credit Corporation (CCC) funds to purchase dairy products during periods of low margins for donation to public and private non-profit organizations that provide nutrition assistance to low-income populations. DPDP purchases begin when the USDA determines that the actual dairy production margin has been $4 or less per hundredweight (cwt) for each of the preceding two months. The actual dairy production margin that applies to all participating dairy operations is calculated on a national basis and is the amount by which the all-milk price exceeds the average feed cost for dairy producers. All calculations are made on a per cwt basis. The DPDP has never been triggered.

Total expenditures by fiscal year:

FY 2015 – $0 million
FY 2016 – $0 million

(i) Non-recourse Marketing Assistance Loans and Loan Deficiency Payments (LDPs) for Wheat, Feed Grains, Upland Cotton, ELS Cotton (recourse only), Rice, Peanuts, Oilseeds, Wool, Mohair, Honey, and Pulses.

The Agricultural Act of 2014 continued Non-recourse Marketing Assistance Loans and Loan Deficiency Payments (LDP) with no changes except for an adjustment in the loan rate for upland cotton. The upland cotton loan rate has been changed from $0.52 per pound to the simple average of the adjusted prevailing world price for the two immediately preceding marketing years, but not more than 52 cents per pound nor less than 45 cents per pound.

The program provides commodity-secured loan funds to producers for a specified period of time (typically 9 months), after which producers may either repay the loan and accrued interest or transfer ownership of the commodity amount pledged as collateral to the Commodity Credit Corporation (CCC) as full settlement of the loan, without penalty. Loans can also be repaid at a rate less than the sum of original loan rate plus accrued interest when market prices are below commodity loan rates. Producers can also receive an equivalent loan deficiency payment in lieu of taking out a loan. Loan rates are fixed in the legislation.

Total expenditures by fiscal year (combined marketing loan gains, loan deficiency payments, and certificate exchange gains):

FY 2015 – $361 million
FY 2016 – $400 million

Price Support for Sugar

(j) Sugar

The non-recourse marketing loan program was continued under the Agricultural Act of 2014 through fiscal year 2018. Loans are taken for a maximum term of 9 months and must be liquidated along with interest charges by the end of the fiscal year in which the loan was made or ownership of the commodity amount pledged as collateral transferred to the Commodity Credit

Corporation (CCC). The 2014 Act allows processors to obtain loans for in-process sugar and syrups at 80% of the loan rate.

The national loan rate for raw cane sugar is: 18.75 cents/pound. The national loan rate for refined beet sugar is: 24.09 cents/pound.

Total net expenditures by fiscal year:

FY 2015 – $0 million
FY 2016 – $0 million

Other Commodity Products

(k) Special Competitiveness Program for Extra-Long Staple (ELS) Cotton

The Agricultural Act of 2014 continues the Special Competitiveness Program for ELS Cotton. Payments are made to domestic users and exporters when the world market price is below the U.S. price for four consecutive weeks and the lowest priced competing ELS cotton is less than 134% of ELS loan rate.

Total expenditures by fiscal year:

FY 2015 – $0 million
FY 2016 – $0 million

(l) Economic Adjustment Assistance for Users of Upland Cotton

The Agricultural Act of 2014 continues economic adjustment assistance payments to domestic users of upland cotton for all documented use of upland cotton on a monthly basis, regardless of the origin of the upland cotton. The payments are set at $0.03 per pound.

Total expenditures by fiscal year:

FY 2015 – $49 million
FY 2016 – $47 million

(m) Tobacco Transition Payment Program

Under the Tobacco Transition Payment Program (Tobacco Quota Buyout), Title VI of the American Jobs Creation Act of 2004, the Fair and Equitable Tobacco Reform Act of 2004 (P.L. 108-357), 22 October 2004, eligible tobacco quota holders and producers will receive payments under this program in 10 instalments in each of the 2005 through 2014 fiscal years. Some remaining payments were made in FY 2015. Transition payments were based on the Basic Quota Levels determined for each farm. For quota holders, payments are based on ownership shares in the farm, and for producers, payments are based on shares in the risk of producing quota tobacco on the farm during the years 2002, 2003, and 2004. Payments are funded through assessments on tobacco product manufacturers and importers. Payments are not based on current or future tobacco production or price, and there is no requirement to produce any commodity. The legislation also terminated the U.S. Department of Agriculture's tobacco price and income support program at the end of the 2004 marketing season.

Total expenditures by fiscal year:

FY 2015 – $35 million
FY 2016 – $0 million

Disaster Assistance and Risk Management Assistance for Agricultural Producers

(n) Disaster payments

The Agricultural Act of 2014 continues four of the five disaster assistance programs established under the Food, Conservation, and Energy Act of 2008. The continued programs provide disaster assistance payments to producers of eligible commodities (livestock, farm-raised fish, honey bees, and orchard and nursery stock) in counties declared by the Secretary of Agriculture to be "disaster counties", including counties contiguous to disaster counties and any farms with losses in normal production of more than 50% in a calendar year. The programs cover losses incurred as result of a disaster, adverse weather, or other environmental conditions beginning 1 October 2011.

The four disaster assistance programs include:

1. Livestock Indemnity Payments (LIP) provide payments to eligible producers for livestock death losses in excess of normal mortality due to adverse weather. Indemnity payment rate is 75% of market value of applicable livestock on the day before death, as determined by the Secretary of Agriculture.

   Total expenditures by fiscal year:

   FY 2015 – $45 million
   FY 2016 – $41 million

2. Livestock Forage Disaster Program (LFP) payments are available to eligible producers of covered livestock for grazing losses due to drought. Producers who face reduced grazing on federally managed land as a result of fire are also eligible for assistance. Payment rates are based on monthly feed costs.

   Total expenditures by fiscal year:

   FY 2015 – $2.5 billion
   FY 2016 – $452 million

3. Emergency Assistance Program for Livestock, Honey Bees, and Farm-Raised Fish (ELAP) provides emergency relief to eligible producers of livestock, honey bees, and farm-raised fish for losses due to disease, adverse weather, or other conditions not covered by the Livestock Indemnity Program or by the Livestock Forage Disaster Program.

   Total expenditures by fiscal year:

   FY 2015 – $49 million
   FY 2016 – $24 million

4. Tree Assistance Program provides assistance to eligible orchardists and nursery tree growers to replant or rehabilitate eligible trees, bushes, and vines lost by natural disasters. Assistance includes reimbursement of 65% of the cost of replanting trees that have suffered more than a 15% mortality loss and reimbursement of 50% of the cost of salvaging damaged trees and preparing land to replant trees.

   Total expenditures by fiscal year:

   FY 2015 – $11 million
   FY 2016 – $13 million

(o) Non-insured Crop Disaster Assistance Program (NAP)

Under the Agricultural Risk Protection Act of 2000 (PL 106-224), producers of crops not currently insurable under other programs are eligible for disaster assistance coverage for losses above 50%, paid at 55% of market price. The Agricultural Act of 2014 offered eligible producers the option of buying higher coverage for a premium, up to 65% of losses and 100% of market price.

Total expenditures by fiscal year:

FY 2015 – $125 million
FY 2016 – $137 million

(p) Crop Insurance

Various types of yield and revenue insurance are available each year. Indemnities are paid when yields or revenue fall below the guaranteed level purchased. The Food, Conservation, and Energy Act of 2008 mandated a target statutory loss ratio (indemnities divided by premiums) of 1.0, which continues under the 2014 Farm Act. The 2014 Act authorized two new crop insurance programs: the Supplemental Coverage Option (SCO) and the Stacked Income Protection Plan (STAX). Producers who did not elect to participate in the Agriculture Risk Coverage (ARC) program are eligible to supplement crop yield or revenue insurance plans with SCO policies. SCO policy triggers are based on historical average county yield or expected county revenue and may be purchased from the coverage level of the underlying individual farm-level policy up to 86% of historical average yield or expected revenue. Upland cotton producers are also eligible to purchase STAX policies with or without underlying yield or revenue crop insurance policies. STAX policies are based on expected county revenue. They may be purchased to cover from 70% (or the underlying policy coverage level if there is one) up to 90% of expected area revenue. The contracted-for insurance premiums for both SCO and STAX are subsidized. Benefits reported are the premium subsidies on policies purchased by producers.

Total expenditures by fiscal year:

FY 2015 – $6 billion
FY 2016 – $5.9 billion

Other Programs Administered by the U.S. Department of Agriculture

(q) Grazing Livestock on Federal Land

Net budget outlays (minus producer fees) for livestock grazing on public range land in 16 Western States:

FY 2015 – $47 million
FY 2016 – $43 million

(r) Reimbursement Transportation Cost Payment Program for Geographically Disadvantaged Farmers and Ranchers (RTCP)

The Agricultural Act of 2014 authorized the Reimbursement Transportation Cost Payment Program for Geographically Disadvantaged Farmers and Ranchers (RTCP) to reimburse – in the form of grants - geographically disadvantaged producers with a portion of the cost to transport agricultural commodities or inputs used to produce an agricultural commodity.

FY 2015 – $2 million
FY 2016 – $2 million

(s) Biorefinery, Renewable Chemical, and Biobased Product Manufacturing Assistance Program

The Agricultural Act of 2014 authorized the Biorefinery, Renewable Chemical, and Biobased Product Manufacturing Assistance Program. The program assists in the development, construction, and retrofitting of new and emerging technologies for the development of Advanced Biofuels, Renewable Chemicals, and Biobased Product Manufacturing by providing loan guarantees for up to $250 million. No defaults occurred in FY 2015 or FY 2016.

FY 2015 – $0 million
FY 2016 – $0 million

(t) Repowering Assistance Program

The Agricultural Act of 2014 authorized the Repowering Assistance Program. The program provides funding – in the form of grants - for up to 50% of the total eligible project costs for biorefineries to install renewable biomass systems for heating and power at their facilities; or, to produce new energy from renewable biomass

FY 2015 – $4 million
FY 2016 – $0 million

5. Duration

The policies described were generally in effect for fiscal years 2015-2016. However, not all policies or programs were in effect, nor were payments made under the relevant policies or programs necessarily, for both years.

6. Trade effects

It is difficult to determine to what extent, if any, these programs have affected trade, given the existence of other policy instruments that affect agricultural trade.

1.2 Other Agricultural Programmes[1]

1.2.1 Expensing of Multi-period Livestock and Crop Production Costs

1. Period covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To ease record-keeping for small farm businesses.

3. Background and authority

Section 263A of the Internal Revenue Code, enacted as part of the Tax Reform Act of 1986.

4. Form

Income tax concession.

5. To whom and how assistance is provided

The production of livestock and crops with a production period of two years or less is exempted from the uniform capitalization rules. Farmers producing any goods for sale with a production period of two years or less may elect not to capitalize costs.

6. Amount

The revenue loss was $350 million in fiscal year 2015 and $370 million in fiscal year 2016.

7. Duration

Indefinite.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

[1] All the programmes in this section are tax-related, authorized under the U.S. Internal Revenue Code.

1.2.2 Treatment of Loans Forgiven Solvent Farmers as if Insolvent

1. Period covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To address certain consequences of farm credit crises.

3. Background and authority

Sections 108 and 1017 of the Internal Revenue Code, enacted as part of the Tax Reform Act of 1986.

4. Form

Income tax concession.

5. To whom and how assistance is provided

Farmers are granted special tax treatment by being forgiven the tax liability on certain forgiven debt. Normally, the amount of loan forgiveness is accounted for as a gain (income) of the debtor, who must either report the gain or reduce his recoverable basis in the property to which the loan relates. If the debtor elects to reduce basis and the amount of forgiveness exceeds his basis on the property, the excess forgiveness is taxable. However, in the case of insolvent (bankrupt) debtors, the amount of loan forgiveness never results in an income tax liability. Farmers with forgiven debt are considered insolvent for tax purposes, and thus qualify for income tax forgiveness. This relief applies only if at least 50% of the taxpayer's gross receipts for the three tax years preceding the tax year in which the discharge of indebtedness occurs is attributable to farming.

6. Amount

The revenue loss was $40 million in fiscal year 2015 and $40 million in fiscal year 2016.

7. Duration

Indefinite.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

1.2.3 Capital Gains Treatment of Certain Agricultural Income

1. Period covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To ensure that when farmland is sold, any immature, unharvested crops growing on the land are treated for tax purposes as part of the land and not as personal property ready for sale to customers.

3. Background and authority

Section 1231 of the Internal Revenue Code.

4. Form

Income tax concession.

5. To whom and how assistance is provided

Certain agricultural income, which would normally be taxed as ordinary income, such as receipts from the sale of unharvested crops sold together with farmland, can be treated as capital gains, which are generally taxed at a lower rate.

6. Amount

The revenue loss was $1,150 million in fiscal year 2015 and $1,470 million in fiscal year 2016.

7. Duration

Indefinite; this has been a permanent provision since at least 1954.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

2 ENERGY AND FUELS (ENERGY DEVELOPMENT, STORAGE AND TRANSPORTATION, AND OTHER RELATED SECTORS)

2.1 Advanced Research Projects[2]

1. Periods covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To advance high-potential, high-impact energy technologies that are too early for private-sector investment. ARPA-E awardees are unique because they are developing entirely new ways to generate, store, and use energy.

3. Background and authority

This program is administered by the Department of Energy's (DOE) Advanced Research Projects Agency – Energy (ARPA-E). Legislative authority is derived from:

P.L. 95-91, "Department of Energy Organization Act", 1977
P.L. 109-58, "Energy Policy Act of 2005"
P.L. 110-69, "America COMPETES Act of 2007"
P.L. 111-358, "America COMPETES Reauthorization Act of 2010"

[2] Programs at the Department of Energy (DOE) are primarily basic research and development of general applicability that ultimately benefit broad segments of the U.S. economy. Please note that the funding levels for DOE programs in previous subsidy notifications were overstated, as they often represented the total budget for the offices administering the programs, as shown in DOE’s fiscal year budget documents, and did not isolate the subsidy portion of program spending. The budget numbers for the DOE programs in this notification cover just those activities for which there is cost-sharing research with a private sector partner. Finally, several grant and cost-share programs in certain DOE offices (Advanced Research Projects Agency for Energy - ARPA-E; Electricity Delivery and Energy Reliability – OE; and, Nuclear Energy - NE) are being included for the first time in this notification.

4. Form

ARPA-E funding is awarded to private-sector recipients through competitive financial assistance opportunities. Private-sector recipients contribute matching funding at levels specified in funding opportunity announcements (FOAs). The private-sector matching funds are not included below.

5. To whom and how assistance is provided

Participation in the program is determined through various competitive procedures, which are open to all eligible private parties.

6. Amount

Total ARPA-E funding obligated from the identified fiscal year's appropriations, and during the identified fiscal year, was as follows (approximate dollars in millions).

	FY 2015	FY 2016
Efficiency & Emissions	$40.2	$12.2
Electrical Grid & Storage	$5.5	$7.5
Electricity Generation	$22.4	$31.2
Transportation & Storage	$8.4	$6.0

7. Duration

ARPA-E projects are not subject to any fixed completion date. The program's continuation is contingent upon ongoing annual appropriations and authorizations by Congress.

8. Trade Effects

In light of the scope and nature of the R&D activities being assisted, it is not possible to determine what, if any, trade effects may ever result from this program.

2.2 Cybersecurity for Energy Delivery Systems

1. Periods covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To reduce the risk of energy disruptions due to cyber events by focusing on:

- enhancing the speed and effectiveness of threat and vulnerability information sharing, including bi-directional machine-to-machine information sharing;
- developing an energy delivery system (EDS) testing and analysis laboratory to better understand systems and component vulnerabilities; and
- accelerating game-changing R&D to mitigate cyber incidents in today's systems and to develop next-generation resilient energy delivery systems.

3. Background and authority

This program is administered by the Department of Energy's Office of Electricity Delivery and Energy Reliability (OE). Legislative authority is derived from:

P.L. 95–91, "Department of Energy Organization Act", 1977
P.L. 109-58, "Energy Policy Act of 2005"
P.L. 110-140, "Energy Independence and Security Act, 2007"
P.L. 114-94, "Fixing America's Surface Transportation Act", 2015

4. Form

OE funding is awarded to private-sector recipients through competitive financial assistance opportunities. This does not include funding awarded to DOE laboratories, other government agencies, universities, non-profit organizations, support contractors, or management and operations contractors. Private-sector recipients contribute matching funding at 20-50%, or more, of the overall award. The private-sector matching funds are not included below.

5. To whom and how assistance is provided

Participation in the program is determined through various competitive procedures, which are open to all eligible private parties.

6. Amount

Total OE funding obligated during the identified fiscal year was as follows (approximate dollars in millions):

	FY 2015	FY 2016
Funding to businesses, excluding Federally Funded R&D Centers	-	24.6

7. Duration

The activity is of indefinite duration, contingent upon ongoing annual appropriations and authorizations by Congress.

8. Trade Effects

In light of the scope and nature of the R&D activities being assisted, it is not possible to determine what, if any, trade effects may ever result from this program.

2.3 Smart Grid Research and Development

1. Periods covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To address the challenges facing the electric power grid by developing the innovative technologies, tools, and techniques to modernize the distribution portion of the electric delivery system by pursuing strategic investments to improve reliability, resiliency, faster outage recovery, and operational efficiency, building upon previous and ongoing grid modernization efforts.

3. Background and authority

This program is administered by the Department of Energy's Office of Electricity Delivery and Energy Reliability (OE). Legislative authority is derived from:

P.L. 95–91, "Department of Energy Organization Act", 1977
P.L. 109-58, "Energy Policy Act of 2005"
P.L. 110-140, "Energy Independence and Security Act, 2007"
P.L. 114-94, "Fixing America's Surface Transportation Act", 2015

4. Form

OE funding is awarded to private-sector recipients through competitive financial assistance opportunities. Private-sector recipients contribute matching funding at 20-50%, or more, of the overall award. The private-sector matching funds are not included below.

5. To whom and how assistance is provided

Participation in the program is determined through various competitive procedures, which are open to all eligible private parties.

6. Amount

Total OE funding obligated during the identified fiscal year was as follows (approximate dollars in millions):

	FY 2015	FY 2016
Funding to businesses, excluding Federally Funded R&D Centers	-	0.5

7. Duration

The activity is of indefinite duration, contingent upon ongoing annual appropriations and authorizations by Congress.

8. Trade Effects

In light of the scope and nature of the R&D activities being assisted, it is not possible to determine what, if any, trade effects may ever result from this program.

2.4 Small Modular Reactor (SMR) Licensing Technical Support

1. Periods covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

The development of safe, clean, affordable nuclear power options is a key element of the Department of Energy's Office of Nuclear Energy (DOE-NE) Nuclear Energy Research and Development Roadmap. As a part of this strategy, accelerating the timelines for the commercialization and deployment of small modular reactor (SMR) technologies through the SMR Licensing Technical Support (LTS) program has been a high priority of the Department.

3. Background and authority

This program is administered by the Department of Energy's Office of Nuclear Energy (NE). Legislative authority is derived from:

P.L. 113-235, Consolidated and Further Continuing Appropriations Act, 2015
P.L. 114-113, Consolidated Appropriations Act, 2016

4. Form

NE funding is awarded to private-sector recipients through competitive financial assistance opportunities. Private-sector recipients contribute matching funding at 20-50%, or greater, of the NE funding levels. The private-sector matching funds are not included below.

5. To whom and how assistance is provided

Participation in the program is determined through various competitive procedures, which are open to all eligible private parties.

6. Amount

Total NE funding obligated from the identified fiscal year's appropriations, and during the identified fiscal year, was as follows (approximate dollars in millions):

	FY 2015	FY 2016
SMR Licensing Technical Support	57.4	57.1

7. Duration

The SMR Licensing Technical Support program is scheduled for completion at the end of fiscal year 2017.

8. Trade Effects

In light of the scope and nature of the R&D activities being assisted, it is not possible to determine what, if any, trade effects may ever result from this program.

2.5 Supercritical Transformational Electric Power (STEP) - Nuclear Energy

1. Periods covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

The Supercritical Transformational Electric Power Research and Development (STEP R&D) initiative is a collaborative Department of Energy project to develop and scale up advanced Supercritical Carbon Dioxide (sCO_2) Brayton cycle energy conversion technology to facilitate commercial development. This program supports the STEP R&D initiative through engagement with industry and the broader stakeholder community to develop an effective public-private cost-shared sCO_2 Brayton cycle demonstration program, including research and development of sCO_2 technologies.

3. Background and authority

This program is administered by the Department of Energy's Office of Nuclear Energy (NE), in cooperation with the Office of Fossil Energy. Legislative authority is derived from:

P.L. 113-235, Consolidated and Further Continuing Appropriations Act, 2015
P.L. 114-113, Consolidated Appropriations Act, 2016

4. Form

NE funding awarded to private-sector recipients through competitive financial assistance opportunities. Private-sector recipients contribute matching funding at 20-50%, or greater, of the NE funding levels. The private-sector matching funds are not included below.

5. To whom and how assistance is provided

Participation in the program is determined through various competitive procedures, which are open to all eligible private parties.

6. Amount

Total NE funding obligated from the identified fiscal year's appropriations, and during the identified fiscal year, was as follows (approximate dollars in millions):

	FY 2015	FY 2016
Supercritical Transformational Electric Power (STEP)	0.3	1.5

7. Duration

The STEP program is scheduled for completion at the end of fiscal year 2017.

8. Trade Effects

In light of the scope and nature of the R&D activities being assisted, it is not possible to determine what, if any, trade effects may ever result from this program.

2.6 Fuel Cycle Research & Development - Nuclear Energy

1. Periods covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

The Fuel Cycle Research and Development (FCR&D) program conducts R&D on advanced sustainable fuel cycle technologies that have the potential to improve resource utilization and energy generation, reduce waste generation, enhance safety, and limit proliferation risk. The program employs a long-term, science-based approach to foster innovative, transformational technology solutions to achieve this mission. Advancements in fuel cycle technologies and solutions support the enhanced availability, affordability, safety, and security of nuclear-generated electricity in the United States.

3. Background and authority

This program is administered by the Department of Energy's (DOE) Office of Nuclear Energy (NE). Legislative authority is derived from:

P.L. 113-235, Consolidated and Further Continuing Appropriations Act, 2015
P.L. 114-113, Consolidated Appropriations Act, 2016

4. Form

NE funding awarded to private-sector recipients through competitive financial assistance opportunities. Private-sector recipients contribute matching funding at 20-50%, or greater, of the NE funding levels. The private-sector matching funds are not included below.

5. To whom and how assistance is provided

Participation in the program is determined through various competitive procedures, which are open to all eligible private parties.

6. Amount

Total NE funding obligated from the identified fiscal year's appropriations, and during the identified fiscal year, was as follows (approximate dollars in millions):

	FY 2015	FY 2016
Fuel Cycle R&D	7.6	22.4

7. Duration

The Fuel Cycle R&D program is not subject to any fixed completion date. Its continuation is contingent upon ongoing annual appropriations and authorizations by Congress.

8. Trade Effects

In light of the scope and nature of the R&D activities being assisted, it is not possible to determine what, if any, trade effects may ever result from this program.

2.7 Nuclear Energy Enabling Technologies – Crosscutting Technology Development (CTD)

1. Periods covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

The Nuclear Energy Enabling Technologies (NEET) program sponsors research and development (R&D) and strategic infrastructure investments to develop innovative and crosscutting nuclear energy technologies. This program also makes a strong investment in modelling and simulation efforts to bring 30 years of improved computational and material science to reactor and fuel system simulation. The results provide researchers, designers, and operators with advanced tools to better understand the behavior of nuclear energy systems; thereby improving safety, economics, and efficiency.

3. Background and authority

This program is administered by the Department of Energy's (DOE) Office of Nuclear Energy (NE). Legislative authority is derived from:

P.L. 113-235, Consolidated and Further Continuing Appropriations Act, 2015
P.L. 114-113, Consolidated Appropriations Act, 2016

4. Form

NE funding awarded to private-sector recipients through competitive financial assistance opportunities. This does not include NE funding awarded to DOE laboratories, other government agencies, universities, non-profit organizations, support contractors, or management and operations contractors. Private-sector recipients contribute matching funding at 20-50%, or greater, of the NE funding levels. The private-sector matching funds are not included below.

5. To whom and how assistance is provided

Participation in the program is determined through various competitive procedures, which are open to all eligible private parties.

6. Amount

Total NE funding obligated from the identified fiscal year's appropriations, and during the identified fiscal year, was as follows (approximate dollars in millions):

	FY 2015	FY 2016
Crosscutting Technology Development	1.4	1.0

7. Duration

The Crosscutting Technology Development program is not subject to any fixed completion date. Its continuation is contingent upon ongoing annual appropriations and authorizations by Congress.

8. Trade Effects

In light of the scope and nature of the R&D activities being assisted, it is not possible to determine what, if any, trade effects may ever result from this program.

2.8 Reactor Concepts Research, Development and Demonstration – Advanced Reactor Technologies (ART) – Nuclear Energy

1. Periods covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

The Advanced Reactor Technologies (ART) subprogram supports the development of innovative reactor technologies that may offer improved safety, functionality and economics, and build upon existing nuclear technology and operating experience. The ART subprogram supports efforts to reduce long-term technical barriers for advanced nuclear energy systems across reactor technology concepts. In addition, the subprogram supports the resolution of regulatory questions for advanced reactors through direct engagement with the Nuclear Regulatory Commission (NRC) and industry.

3. Background and authority

This program is administered by the Department of Energy's (DOE) Office of Nuclear Energy (NE). Legislative authority is derived from:

P.L. 113-235, Consolidated and Further Continuing Appropriations Act, 2015
P.L. 114-113, Consolidated Appropriations Act, 2016

4. Form

NE funding awarded to private-sector recipients through competitive financial assistance opportunities. Private-sector recipients contribute matching funding at 20-50%, or greater, of the NE funding levels. The private-sector matching funds are not included below.

5. To whom and how assistance is provided

Participation in the program is determined through various competitive procedures, which are open to all eligible private parties.

6. Amount

Total NE funding obligated from the identified fiscal year's appropriations, and during the identified fiscal year, was as follows (approximate dollars in millions):

	FY 2015	FY 2016
Advanced Reactor Technologies	7.3	7.4

7. Duration

The Advanced Reactor Technologies program is not subject to any fixed completion date. Its continuation is contingent upon ongoing annual appropriations and authorizations by Congress.

8. Trade Effects

In light of the scope and nature of the R&D activities being assisted, it is not possible to determine what, if any, trade effects may ever result from this program.

2.9 Renewable Energy Resources

1. Periods covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To increase the generation of electric power from renewable resources through cost reduction and performance improvement, technology validation and risk reduction, and reduction of technology market barriers.

3. Background and authority

This program is administered by the Department of Energy's Office of Energy Efficiency and Renewable Energy (EERE). Legislative authority is derived from:

P.L. 93-409, "Solar Heating and Cooling Demonstration Act of 1974"
P.L. 93-410, "Geothermal Energy Research, Development and Demonstration Act of 1974"
P.L. 94-163, "Energy Policy and Conservation Act" (EPCA), 1975
P.L. 94-385, "Energy Conservation and Product Act" (ECPA), 1976
P.L. 95-91, "Department of Energy Organization Act", 1977
P.L. 95-590, "Solar Photovoltaic Energy Research, Development, and Demonstration Act of 1978"
P.L. 95-618, "Energy Tax Act of 1978"
P.L. 95-619, "National Energy Conservation Policy Act" (NECPA), 1978
P.L. 95-620, "Power plant and Industrial Fuel Use Act of 1978"
P.L. 100-12, "National Appliance Energy Conservation Act of 1987"
P.L. 100-615, "Federal Energy Management Improvement Act of 1988"
P.L. 101-218, "Renewable Energy and Energy Efficiency Technology Competitiveness Act of 1989"
P.L. 101-549, "Clean Air Act Amendments of 1990"
P.L. 101-575, "Solar, Wind, Waste, and Geothermal Power Production Incentives Act of 1990"
P.L. 102-486, "Energy Policy Act of 1992"
P.L. 104-271, "Hydrogen Future Act of 1996"
P.L. 106-224, "Biomass Research and Development Act of 2000"
P.L. 109-58, "Energy Policy Act of 2005"
P.L. 110-140, "Energy Independence and Security Act of 2007"
P.L. 110-234, "The Food, Conservation, and Energy Act of 2008"

4. Form

EERE funding is awarded to private-sector recipients through competitive financial assistance opportunities. Private-sector recipients contribute matching funding at 20-50%, or greater, of the EERE funding levels. The private-sector matching funds are not included below.

5. To whom and how assistance is provided

Participation in the program is determined through various competitive procedures, which are open to all eligible private parties.

6. Amount

Total EERE funding obligated from the identified fiscal year's appropriations, and during the identified fiscal year, was as follows (approximate dollars in millions):

	FY 2015	FY 2016
Solar Energy	82.6	36.9
Wind Energy	1.1	0
Geothermal Technologies	6.5	2.1
Water Power	15.5	17.7

7. Duration

The renewable energy resources program is not subject to any fixed completion date. Its continuation is contingent upon ongoing annual appropriations and authorizations by Congress.

8. Trade Effects

In light of the scope and nature of the R&D activities being assisted, it is not possible to determine what, if any, trade effects may ever result from this program.

2.10 Energy Conservation Programs – Transportation Sector

1. Periods covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To accelerate the development and adoption of sustainable transportation technologies through cost reduction and performance improvement, technology validation and risk reduction, and reduction of technology market barriers.

3. Background and authority

This program is administered by the Department of Energy's Office of Energy Efficiency and Renewable Energy (EERE). Legislative authority is derived from:

P.L. 95-91, "U.S. Department of Energy Organization Act", 1977
P.L. 102-486, "Energy Policy Act of 1992"
P.L. 109-58, "Energy Policy Act of 2005"
P.L. 110-140, "Energy Independence and Security Act of 2007"

4. Form

EERE funding awarded to private-sector recipients through competitive financial assistance opportunities. Private-sector recipients contribute matching funding at 20-50%, or greater, of the EERE funding levels. The private-sector matching funds are not included below.

5. To whom and how assistance is provided

Participation in the program is determined through various competitive procedures, which are open to all eligible private parties.

6. Amount

Total EERE funding obligated from the identified fiscal year's appropriations, and during the identified fiscal year, was as follows (approximate dollars in millions):

	FY 2015	FY 2016
Vehicle Technologies	80.9	75.9
Hydrogen and Fuel Cell Technologies	19.9	25.2
Bioenergy Technologies	19.2	26.7

7. Duration

The transportation sector program is not subject to any fixed completion date. Its continuation is contingent upon ongoing annual appropriations and authorizations by Congress.

8. Trade Effects

In light of the scope and nature of the R&D activities being assisted, it is not possible to determine what, if any, trade effects may ever result from this program.

2.11 Energy Conservation Programs - Building Technologies

1. Periods covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To improve the energy efficiency of homes, buildings, and industries through cost reduction and performance improvement, technology validation and risk reduction, and reduction of technology market barriers.

3. Background and authority

This program is administered by the Department of Energy's Office of Energy Efficiency and Renewable Energy (EERE). Legislative authority is derived from:

P.L. 94-163, "Energy Policy and Conservation Act" (EPCA), 1975
P.L. 94-385, "Energy Conservation and Production Act" (EPCA), 1976
P.L. 95-91, "Department of Energy Organization Act", 1977
P.L. 95-619, "National Energy Conservation Policy Act" (NECPA), 1978
P.L. 95-620, "Power Plant and Industrial Fuel Use Act of 1978"
P.L. 96-294, "Energy Security Act", 1980
P.L. 100-12, "National Appliance Energy Conservation Act of 1987"
P.L. 100-357, "National Appliance Energy Conservation Amendments of 1988"
P.L. 100-615, "Federal Energy Management Improvement Act of 1988"
P.L. 102-486, "Energy Policy Act of 1992"
P.L. 109-58, "Energy Policy Act of 2005"
P.L. 110-140, "Energy Independence and Security Act of 2007"

4. Form

EERE funding awarded to private-sector recipients through competitive financial assistance opportunities. Private-sector recipients contribute matching funding at 20-50%, or greater, of the EERE funding levels. The private-sector matching funds are not included below.

5. To whom and how assistance is provided

Participation in the program is determined through various competitive procedures, which are open to all eligible parties.

6. Amount

Total EERE funding obligated from the identified fiscal year's appropriations, and during the identified fiscal year, was as follows (approximate dollars in millions):

	FY 2015	FY 2016
Building Technologies	17.1	19.6

7. Duration

The building technologies program is not subject to any fixed completion date. Its continuation is contingent upon ongoing annual appropriations and authorizations by Congress.

8. Trade Effects

In light of the scope and nature of the R&D activities being assisted, it is not possible to determine what, if any, trade effects may ever result from this program.

2.12 Energy Conservation – Advanced Manufacturing

1. Periods covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

Stimulate the growth of a thriving domestic clean energy manufacturing industry through cost reduction and performance improvement, technology validation and risk reduction, and reduction of technology market barriers.

3. Background and authority

This program is administered by the Department of Energy's (DOE) Office of Energy Efficiency and Renewable Energy (EERE). Legislative authority is derived from:

P.L. 94-163, "Energy Policy and Conservation Act" (EPCA), 1975
P.L. 94-385, "Energy Conservation and Production Act" (ECPA), 1976
P.L. 95-91, "Department of Energy Organization Act", 1977
P.L. 95-619, "National Energy Conservation Policy Act" (NECPA), 1978
P.L. 95-620, "Power Plants and Industrial Fuel Use Act of 1978"
P.L. 96-294, "Energy Security Act", 1980
P.L. 101-218, "Renewable Energy and Energy Efficiency Technology Competitiveness Act of 1989"
P.L. 102-486, "Energy Policy Act of 1992"
P.L. 109-58, "Energy Policy Act of 2005"
P.L. 110-140, "Energy Independence and Security Act of 2007"
P.L. 112-210, "American Energy Manufacturing Technical Corrections Act", 2012

4. Form

EERE funding is awarded to private-sector recipients through competitive financial assistance opportunities. This does not include EERE funding awarded to DOE laboratories, other government agencies, universities, non-profit organizations, support contractors, or management and operations contractors. Private-sector recipients contribute matching funding at 20-50%, or greater, of the EERE funding levels. The private-sector matching funds are not included below.

5. To whom and how assistance is provided

Participation in the program is determined through various competitive procedures, which are open to all eligible private parties.

6. Amount

Total EERE funding obligated from the identified fiscal year's appropriations, and during the identified fiscal year, was as follows (approximate dollars in millions):

	FY 2015	FY 2016
Advanced Manufacturing	56.0	51.0

7. Duration

The advanced manufacturing program is not subject to any fixed completion date. Its continuation is contingent upon ongoing annual appropriations and authorizations by Congress.

8. Trade Effects

In light of the scope and nature of the R&D activities being assisted, it is not possible to determine what, if any, trade effects may ever result from this program.

2.13 Fossil Energy Research And Development

1. Periods covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

The Fossil Energy Research and Development (FER&D) program advances transformative science and innovative technologies that enable the reliable, efficient, affordable, and environmentally sound use of fossil fuels. Fossil energy sources constitute over 80% of the country's total energy use, and are important to the nation's security, economic prosperity, and growth.

3. Background and authority

This program is administered by the Department of Energy's (DOE) Office of Fossil Energy. Legislative authority is derived from:

Carbon Capture and Sequestration (CSS) and Power Systems:

P.L. 95-91, "Department of Energy Organization Act", 1977

Natural Gas Technologies:

P.L. 91-91, "Department of Energy Organization Act", 1977
P.L.109-58, "Energy Policy Act of 2005"

Unconventional Fossil Energy Technologies:

P.L. 95-91, "Department of Energy Organization Act", 1977
P.L. 109-58, "Energy Policy Act of 2005"

National Energy Technology Laboratory (NETL) Infrastructure and Operations/Plant and Capital Equipment (formerly Plant and Capital Equipment)

P.L. 95-91, "Department of Energy Organization Act", 1977
P.L. 108-153, "21st Century Nanotechnology Research and Development Act 2003"
P.L. 109-58, "Energy Policy Act of 2005"
P.L. 110-69, "America COMPETES Act of 2007"
P.L. 110-140, "Energy Independence and Security Act 2007"
P.L. 111-358, "America COMPETES Act of 2010"

NETL Infrastructure and Operations /Environmental Restoration (formerly Environmental Restoration)

P.L. 95-91, "Department of Energy Organization Act", 1977
P.L. 108-153, "21st Century Nanotechnology Research and Development Act 2003"
P.L. 109-58, "Energy Policy Act of 2005"
P.L. 110-69, "America COMPETES Act of 2007"
P.L. 111-358, "America COMPETES Act of 2010"

4. Form

Fossil energy funding is awarded to private-sector recipients through competitive financial assistance opportunities. Private-sector recipients contribute matching funding at 20-50%, or greater, of the Fossil Energy funding levels. The private-sector matching funds are not included below.

5. To whom and how assistance is provided

Participation in the program is determined through various competitive procedures, which are open to all eligible parties.

6. Amount

Fiscal years 2015 and 2016 appropriations (approximate dollars in millions) are as follows:

	FY 2015	FY 2016
Coal Programs	142.9	98.0
Natural Gas Technologies	3.4	11.8
Unconventional Fossil Energy Technologies	1.3	6.1

7. Duration

The fossil energy research and development program is not subject to any fixed completion date. Its continuation is contingent upon ongoing annual appropriations and authorizations by Congress.

8. Trade Effects

In light of the scope and nature of the R&D activities being assisted, it is not possible to determine what, if any, trade effects may ever result from this program.

2.14 Title 17 Innovative Technology Loan Guarantee Program

1. Periods covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To further U.S. energy innovation by encouraging early commercial use of new or significantly improved technologies in energy projects. Projects supported by loan guarantees will help increase affordable, reliable, secure, and cleaner sources of energy for the United States.

3. Background and authority

The 1703 Loan Guarantee Program is authorized under Title XVII of the Energy Policy Act of 2005 (Pub L. 109-58) (42 USC §§ 16511-16516).

4. Form

Loan guarantees.

5. To whom and how assistance is provided

Section 1703 of Title XVII of the Energy Policy Act of 2005 (as amended, the "Act") authorizes DOE to provide loan guarantees for renewable energy systems, advanced nuclear facilities, advanced fossil technologies, efficient end use energy technologies, and other specified types of projects that use advanced technologies in commercial-scale projects that avoid, reduce, or sequester air pollutants or anthropogenic emissions of greenhouse gases.

6. Amount

Fiscal years 2015 and 2016 appropriations (approximate dollars in millions) are as follows:

	FY 2015	FY 2016
Title 17 Innovative Technology Loan Guarantee Program		
- Administrative Operations	42.0	42.0
- Offsetting Receipts	-25.0	-25.0
Total, Title 17 Innovative Technology Loan Guarantee Program	17.0	17.0

Under published regulations for section 1703, DOE may issue guarantees for up to 100% of the amount of a loan, subject to the Act's limitation that DOE may not guarantee a debt instrument for more than 80% of the total cost of an eligible project. Under section 1702 of the Act, as amended, the "credit subsidy cost" (a United States government accounting concept) of a guaranteed loan may be paid with a combination of appropriated funds (if available) and borrower payments. The "credit subsidy costs" of all other section 1703 loan guarantees are expected to be paid by the borrowers.

7. Duration

There is no deadline under section 1703.

8. Trade Effects

Given that this is a relatively new program and in light of the activities being assisted, it is not possible to determine what, if any, trade effects may ever result from this program.

2.15 Advanced Technology Vehicles Manufacturing Loan Program (ATVM)

1. Periods covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

The ATVM loan program provides loans to automobile and automobile parts manufacturers for the cost of reequipping, expanding, or establishing manufacturing facilities in the United States to produce advanced technology vehicles or qualified components, and for associated engineering integration costs.

3. Background and authority

The ATVM loan program was established by section 136 of the Energy Independence and Security Act of 2007 (Pub L. 110-140) (42 USC §17013).

4. Form

Direct loans

5. To whom and how assistance is provided

Section 136 of the Energy Independence and Security Act of 2007 established an incentive program – the Advanced Technology Vehicles Manufacturing Loan Program – consisting of direct loans to support the development of advanced technology vehicles and associated components in the United States. The ATVM loan program supports the President's goal to create green jobs in the automotive and component manufacturing industries and will help ensure that new advanced technology vehicles (ATVs) meet a higher standard (125% of the 2005 base year CAFE fuel efficiency standards) than similarly classed conventional technology vehicles. In fiscal year 2010, section 136 was amended to include ultra-efficient vehicles within the definition of advanced technology vehicles (Pub L. 111-85).

6. Amount

Fiscal years 2015 and 2016 appropriations (approximate dollars in millions) are as follows:

	FY 2015	FY 2016
Advanced Technology Vehicles Manufacturing Loan Program	4.0	6.0

7. Duration

No specified sunset date.

8. Trade Effects

Given that this is a relatively new program and in light of the activities being assisted, it is not possible to determine what, if any, trade effects may ever result from this program.

3 OTHER ENERGY AND FUELS[3]

3.1 Expensing of Exploration and Development (E&D) Costs for Oil, Gas and other Fuels

1. Period covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To encourage the development of domestic oil, natural gas, and coal resources.

3. Background and authority

In the case of successful investments in domestic oil and gas wells, intangible drilling costs, such as wages, the costs of using machinery for grading and drilling, and the costs of unsalvageable materials used in constructing wells, may be expensed for tax purposes rather than amortized over the productive life of the property. Integrated oil companies may currently deduct only 70% of such costs and amortize the remaining 30% over five years. The same rule applies to the exploration and development costs of surface stripping and the construction of shafts and tunnels for other fuel minerals. The expensing provision is authorized under sections 263(c), 291, 616-617, 57(2), and 1254 of the Internal Revenue Code of 1986. The expensing of intangible drilling costs was originally established in a 1916 Treasury regulation with the rationale that such costs were ordinary operating expenses. Limitations on expensing for integrated oil companies were applied in 1976 and later years.

[3] The programmes in this section are tax-related, authorized under the U.S. Internal Revenue Code.

4. Form

Income tax concession.

5. To whom and how assistance is provided

Fuel mineral producers are permitted accelerated deductions from taxable income.

6. Amount

The revenue loss was $660 million in fiscal year 2015 and $450 million in fiscal year 2016.

7. Duration

Indefinite.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

3.2 Excess of Percentage over Cost Depletion for Oil, Gas and Other Fuels

1. Period covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To stimulate the supply of oil and gas, compensate producers for the high risks of prospecting, and relieve the tax burdens of small-scale producers.

3. Background and authority

Independent (i.e. non-integrated) oil and gas producers and other fuel mineral producers and royalty owners are generally required to take the higher of percentage depletion deductions or cost depletion on limited quantities of output for tax purposes. Under cost depletion, outlays are deducted over the productive life of the property based on the fraction of the resource extracted. Under percentage depletion, taxpayers deduct a percentage of gross income from mineral production at rates of 15% for oil, gas, and oil shale, and 10% for coal. The deduction is limited to 50% of net income from the property, except for oil and gas, where the deduction can be 100% of net property income. For domestic production from marginal wells, the 100% of net income limitation has been suspended for taxable years before 1 January 2012. Additionally, the percentage depletion deduction for all oil and gas properties may not exceed 65% of the taxpayer's overall income and is limited to 365,000 barrels per year per taxpayer. Production from geothermal deposits is eligible for percentage depletion up to 65% of net income, but with no limit on output and no limitation with respect to qualified producers. Unlike depreciation or cost depletion, percentage depletion deductions can exceed the cost of the investment.

Percentage depletion is authorized under sections 611-613, 613A, and 291 of the Internal Revenue Code. Percentage depletion for oil and gas goes back to 1918 or before and was extended to coal and most other minerals in 1932. The Tax Reduction Act of 1975 eliminated the percentage depletion allowance for major oil and gas companies and reduced the rate for independents to 15% for 1984 and beyond.

4. Form

Income tax concession.

5. To whom and how assistance is provided

Independent fuel mineral producers and royalty owners are permitted deductions from taxable income for percentage depletion.

6. Amount

The revenue loss was $650 million in fiscal year 2015 and $410 million in fiscal year 2016.

7. Duration

Indefinite.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

3.3 Capital Gains Treatment of Royalties on Coal

1. Period covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To encourage the development of the domestic coal industry.

3. Background and authority

The capital gains tax treatment is authorized under sections 1231 and 631 of the Internal Revenue Code. When the capital gain rate is below the regular tax rate, the owner is not entitled to percentage depletion provided in section 613 of the Internal Revenue Code.

4. Form

Income tax concession.

5. To whom and how assistance is provided

Sales of certain coal under royalty contracts can be treated as capital gains for tax purposes. Income tax rates for individuals on ordinary income ranged from 10% to 35% in 2007 and 2008. For individual taxpayers, long-term capital gains are taxed separately from other income, generally at a maximum tax rate of 15%.

6. Amount

The revenue loss was $110 million in fiscal year 2015 and $150 million in fiscal year 2016.

7. Duration

Indefinite.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

3.4 Second Generation Biofuel Credit

1. Period covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To encourage the substitution of second generation fuels produced from renewable sources for gasoline.

3. Background and authority

The tax credit for alcohol used as a fuel expired 31 December 2011 with the exception of the credit for cellulosic biofuel production. The credit was enacted as part of the Food, Conservation, and Energy Act of 2008. The named credit was scheduled for termination on 31 December 2012. When established, the credit was coordinated with the alcohol fuel credit in section 6426(b). The credit was extended through calendar year 2013 by the American Taxpayer Relief Act of 2012. This Act also changed "cellulosic" to "second generation" and added algae-based fuels to the qualifying second generation fuels. The Tax Increase Prevention Act of 2014 retroactively extended the credits for calendar year 2014. This credit was again extended through 31 December 2016, by section 184 of P.L. 114-113.

The second generation biofuel credit is authorized by section 40 of the Internal Revenue Code. This non-refundable income tax credit is equal to $1.01 for each gallon of qualified second generation biofuel produced in a taxable year. The credit is included in a taxpayer's income. Second generation biofuel includes any liquid fuel that (1) is produced in the United States and used as a fuel in the United States, (2) is derived from fibre-based sources (lignocellulosic or hemicellulosic matter) available on a renewable or recurring basis or from cultivated algae or related microorganisms, and (3) meets the registration requirements for fuels and fuel additives established by the Environmental Protection Agency under section 211 of the Clean Air Act.

4. Form

Income tax concession.

5. To whom and how assistance is provided

The credit reduces the income tax liability of qualifying producers.

6. Amount

The revenue loss in fiscal years 2015 and 2016 is unknown because detailed income tax data are not yet available. Production estimates from non-tax sources indicate that production of qualifying fuels was too low to generate significant tax credit amounts.

7. Duration

The tax credit expired 31 December 2016.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

3.5 Biodiesel and Renewable Diesel Credit

1. Period covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To encourage the substitution of biodiesel and renewable diesel for diesel fuel.

3. Background and authority

There is a tax credit for biodiesel or renewable diesel used as a fuel. This credit is equal to $1.00 per gallon for biodiesel (including agri-biodiesel). In addition, small producers of biodiesel are eligible for a 10 cent per gallon income tax credit. The credit is included in a taxpayer's income.

The biodiesel and renewable diesel credits are authorized by sections 38, 40A, 6426, and 6427 of the Internal Revenue Code. The biodiesel credit was enacted as part of the American Jobs Creation Act of 2004. The renewable diesel credit was enacted and the biodiesel credit was extended as part of the Energy Policy Act of 2005. The Emergency Stabilization Act of 2008 increased the credit for recycled biodiesel from $0.50 per gallon to $1.00 per gallon and extended the credits through 31 December 2009. The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 extended the biodiesel and Renewable Diesel credits through 2011. The American Taxpayer Relief Act of 2012 retroactively extended the credit for calendar year 2012 and through 2013. The Tax Increase Prevention Act of 2014 retroactively extended the credits for calendar year 2014. The credit was again extended, both retroactively and for one year forward, in the so-called Extenders bill of December 2015.

4. Form

Income tax concession, excise tax concession, or direct payment for fuels containing biodiesel.

5. To whom and how assistance is provided

The small biodiesel producer credit reduces the income tax liability of qualifying producers. All other credits reduce federal income or excise tax of, or result in a direct payment to, qualifying producers, blenders, or users.

6. Amount

The revenue loss was $1,940 million in fiscal year 2015 and $2,680 million in fiscal year 2016.

7. Duration

The credit expired 31 December 2016.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

3.6 Alternative Fuel Mixture Credit

1. Period covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To encourage the substitution of alternative fuels for gasoline and diesel fuel.

3. Background and authority

An excise tax credit is available for alternative fuels including liquefied petroleum gas, P Series fuels, compressed or liquefied natural gas, liquefied hydrogen, liquefied fuel derived from coal through the Fischer-Tropsch process, compressed or liquefied gas derived from biomass, or liquid fuel derived from biomass. For coal-to-liquids produced after 30 September 2009 through

30 December 2009, the fuel must be certified as having been derived from coal produced at a gasification facility that sequesters 50% of such facility's total carbon dioxide emissions. The sequestration percentage increases to 75% for fuel produced after 30 December 2009. The alternative fuel credit is 50 cents per gallon of alternative fuel or gasoline gallon equivalents. The excise tax credit was enacted as part of the Safe, Accountable, Flexible, Efficient Transportation Act of 2005. The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 extended the alternative fuel credit through 2011 and eliminated the credit for any fuel (including lignin wood residues, or spent pulping liquors) derived from the production of paper or pulp (black liquor). The American Taxpayer Relief Act of 2012 retroactively extended the credit for calendar 2012 and through 2013. The Tax Increase Prevention Act of 2014 retroactively extended the credits for calendar year 2014. The credit is authorized in sections 6426 and 6427(e) of the Internal Revenue Code. The credit was again extended, both retroactively and for one year forward, in the so-called Extenders bill of December 2015.

4. Form

Excise tax concession or direct payment for fuels containing an alternative fuel mixture.

5. To whom and how assistance is provided

The credit reduces the excise tax of, or results in direct payment to, qualifying producers, blenders, or users.

6. Amount

The revenue loss was $630 million in fiscal year 2015 and $590 million in fiscal year 2016.

7. Duration

The tax credit expired on 31 December 2016.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

3.7 Credits for Investment in Advanced Coal Facilities and Advanced Gasification Facilities

1. Period covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To encourage the development of advanced technology facilities for generating electricity from coal and synthesis gas.

3. Background and authority

Under the first round of credit allocations, taxpayers are allowed investment credits of 20% for investments in integrated gasification combined cycle (IGCC) facilities and gasification facilities and 15% for investments in other advances coal facilities. The credit is subject to a national limitation of $800 million for the IGCC credit, $500 million for other advanced coal facilities, and $350 million for gasification facilities. The credit was adopted as part of the Energy Policy Act of 2005. This provision is authorized in sections 48A and 48B of the Internal Revenue Code.

Under the second round of credit allocations, the credit rate is increased to 30% for new IGCC and other advanced coal projects. An additional $1.25 billion of credits can be allocated to qualifying projects. Under the second round of credit allocations, qualifying projects must include equipment which separates and sequesters at least 65% of the project's total carbon dioxide emissions. Under the second round of credit allocations, the gasification project credit is increased to 30%. An additional $250 million of credits can be allocated to qualified projects that separate and sequester at least 75% of carbon dioxide emissions. The credit was adopted as part of the Emergency Stabilization Act of 2008. This provision is authorized in sections 48A and 48B of the Internal Revenue Code.

4. Form

Income tax concession.

5. To whom and how assistance is provided

The credit reduces federal income taxes for taxpayers investing in qualified facilities.

6. Amount

The revenue loss was $40 million in fiscal year 2015 and $160 million in fiscal year 2016.

7. Duration

The tax credit applies to investments after 8 August 2005.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

3.8 Advanced Energy Property Credit

1. Period covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To stimulate economic growth, create jobs, and reduce greenhouse gas emissions by supporting investments in green energy manufacturing.

3. Background and authority

A 30% credit is available for investment in qualified property used in a qualified advanced energy manufacturing project. A qualified advanced energy project is a project that re-equips, expands, or establishes a manufacturing facility for production: (1) property designed to be used to produce energy from renewable resources; (2) fuel cells, microturbines, or an energy storage system for use with electric or hybrid-electric vehicles; (3) electric grids to support the transmission of intermittent sources of renewable energy; (4) property designed to capture and sequester carbon dioxide; (5) property designed to refine or blend renewable fuels or to produce energy conservation technologies; (6) qualified plug-in electric drive motor vehicles, qualified plug-in electric vehicles, or components which are designed specifically for use with such vehicles; and (7) other advanced energy property designed to reduce greenhouse gas emissions. Up to $2.3 billion in credits may be allocated.

The credit was adopted as part of the American Recovery and Reinvestment Act of 2009 and is authorized in section 48C of the Internal Revenue Code.

4. To whom and how assistance is provided

The credit reduces federal income taxes for taxpayers investing in qualified projects.

5. Amount

The revenue loss was $60 million in fiscal year 2015 and $10 million in fiscal year 2016.

6. Duration

There is a 1-year period from the time of acceptance for the taxpayer to satisfy the requirements for certification, and then a 3-year period from the time of certification to place the property in service. The placed-in-service deadline for most projects is 2017.

7. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

3.9 Two-year Amortization of Geological and Geophysical Expenditures

1. Period covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To encourage oil and gas exploration.

3. Background and authority

Taxpayers are allowed to amortize costs incurred in exploring for oil and gas. For costs incurred in 2006, amortization was permitted over two years for both integrated and non-integrated oil companies. For costs incurred after 2006 and before 20 December 2007, amortization was permitted over five years for integrated oil companies. For costs incurred after 19 December 2007, amortization is permitted over seven years for integrated oil companies. The amortization deduction was adopted as part of the Energy Policy Act of 2005. The amortization period was increased by the Tax Increase Prevention and Reconciliation Act of 2005 and the Energy Independence and Security Act of 2007. This provision is authorized in section 167(h) of the Internal Revenue Code.

4. Form

Income tax concession.

5. To whom and how assistance is provided

The credit reduces federal income taxes for taxpayers that incur costs in exploring for oil and gas.

6. Amount

The revenue loss was $90 million in fiscal year 2015 and $70 million in fiscal year 2016.

7. Duration

Amortization is available for costs incurred in tax years beginning after 8 August 2005.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

3.10 Energy Production Credit

1. Period covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To encourage the development of clean or renewable electricity.

3. Background and authority

Section 45 of the Internal Revenue Code. The terms on which the credit was available were most recently revised by the so-called Omnibus bill of December 2015.

4. Form

Income tax concession.

5. To whom and how assistance is provided

The provision provides a credit against income taxes for certain electricity produced from wind energy, biomass, geothermal energy, solar energy, small irrigation power, municipal solid waste, or qualified hydropower and sold to an unrelated party.

6. Amount

The revenue loss was $1,550 million in fiscal year 2015 and $1,400 million in fiscal year 2016.

7. Duration

The provision applies to projects other than wind for which construction began before the end of 2016. The provision applies to eligible wind projects that begin construction before the end of 2019, with the tax credit phasing out for projects that begin construction after 31 December 2016.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

3.11 Energy Investment Credit

1. Period covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To encourage the development of clean or renewable electricity.

3. Background and authority

Section 48 of the Internal Revenue Code. The terms on which the credit was available were revised by the so-called Omnibus bill of December 2015.

4. Form

Income tax concession.

5. To whom and how assistance is provided

The provision provides credits against income taxes for investments in solar and geothermal energy property, qualified fuel cell power plants, stationary microturbine power plants, geothermal heat pumps, small wind property, and combined heat and power property.

6. Amount

The revenue loss was $1,010 million in fiscal year 2015 and $1,190 million in fiscal year 2016.

7. Duration

The credit expired for investments made after 31 December 2016 except for solar energy projects that begin construction before 1 January 2022 and are placed in service before 1 January 2024. Solar energy projects that begin construction after 31 December 2019 are eligible for a diminished credit.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

3.12 Energy Grant In Lieu Of The Energy Production Credit Or The Energy Investment Credit

1. Period covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To encourage the development of clean or renewable electricity.

3. Background and authority

Section 1603 of the American Recovery and Reinvestment Act of 2009 authorized the U.S. Department of the Treasury to make payments to eligible persons who place in service specified energy property during 2009, 2010, or 2011, or after 2011 if construction began on the property during 2009-2011 and the property is placed in service by the credit termination date. The Grant is in lieu of the Energy Production Credit or Energy Investment Credit. The Grant was intended to encourage the growth of clean energy projects during and after the 2008 economic downturn when investment capital for these projects was not as readily available.

4. Form

Direct payment.

5. To whom and how assistance is provided.

The direct payment is available to businesses that invest in qualified renewable energy projects.

6. Amount

The revenue loss was $2,009 million in fiscal year 2015 and $94 million in fiscal year 2016.

7. Duration

The provision applies to projects on which construction began before the end of 2011.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

3.13 Credit for Holding New Clean Renewable Energy Bonds

1. Period covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

The purpose of New Clean Renewable Energy Bonds (CREBs) is to provide governmental bodies and mutual or cooperative electric companies access to interest-subsidized borrowing for renewable energy facilities. The subsidy is for 70% of the tax credit interest rate. The facilities qualifying for CREB financing include wind, geothermal, biomass, solar, landfill gas, trash combustion, refined coal production, and hydropower.

3. Background and authority

Section 1303 of the Energy Tax Incentives Act of 2005 authorized the issuance of CREBs and provided a national volume cap of $800 million to finance eligible clean renewable energy projects. Legislation in subsequent years increased the volume cap to $2.4 billion, with this volume cap being equally allocated between qualified projects owned by public power providers, governmental bodies, and cooperative electric companies.

4. Form

Income tax concession to bondholders or a direct payment to bond issuers.

5. To whom and how assistance is provided

Assistance is provided to (1) public power providers, (2) cooperative electric companies, (3) governmental bodies, (4) CREB lenders, or (5) not-for-profit electric utilities that have received a loan or a loan guarantee under the Rural Electrification Act. Applicants apply for an allocation of CREB volume cap and are required to issue bonds within three years or the authority reverts to the Treasury, at which point it is re-allocated. $1.4 billion of volume cap remained available in 2015. As of 1 May 2017, $166 million of volume cap was available for projects owned by governmental bodies while $179 million of volume cap was available for projects to be owned by cooperative electric companies.

CREB bondholders receive federal tax credits in lieu of interest payments though under a 2010 law. Issuers may elect to receive a direct payment from the federal government equal to the size of the tax credit the investor would receive.

6. Amount

The revenue loss was $100 million in fiscal year 2015 and $100 million in fiscal year 2016.

7. Duration

The quantity of bonds that may be issued is capped. If the bonds are not issued within 3 years the authority reverts back to the Internal Revenue Service. The credit is available for eligible bonds for the term of the bond, approximately 15 to 17 years.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

3.14 Credit for Holding Qualified Energy Conservation Bonds

1. Period covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

The purpose of Qualified Energy Conservation Bonds (QECBs) is to provide governmental entities, including tribal governments, access to interest-subsidized borrowing for energy conservation projects. The subsidy is for 70% of the tax credit interest rate. Conservation projects include, but are not limited to, renewable energy generation, energy conservation in public buildings, green community program, research and development, and demonstration projects. Projects may be privately owned.

3. Background and authority

Section 301(a) of Tax Extenders and Alternative Minimum Tax Relief Act of 2008 authorized the issuance of qualified energy conservation bonds and provided a national volume cap of $0.8 billion. The American Recovery and Reinvestment Act of 2009 expanded the total QECB volume cap to $3.2 billion to finance eligible clean renewable energy projects.

4. Form

Income tax concession to bondholders or a direct payment to bond issuers or direct payment.

5. To whom and how assistance is provided

Assistance is provided to state and local government. The national volume cap was allocated in 2009, with unused QECB volume cap carried forward indefinitely. QECBs are not subject to a U.S. Department of the Treasury application and approval process but instead the bond volume was allocated to each state based on the state's percentage of population as of 1 July 2008. Allocated volume cap remains to be issued.

QECB bondholders receive federal tax credits in lieu of interest payments under a 2010 law. Issuers may elect to receive a direct payment from the federal government equal to the size of the tax credit the investor would receive.

6. Amount

The revenue loss was $70 million in fiscal year 2015 and $70 million in fiscal year 2016.

7. Duration

The quantity of bonds that may be issued is capped. This cap was allocated to the states and local governments and is available indefinitely until the bonds are issued. The credit is available for eligible bonds for the term of the bond, approximately 15 to 17 years.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

4 FISHERIES

4.1 Columbia River Fishery Development Program (Mitchell Act)

1. Period covered by the notification

The period covered is fiscal year 2015 and 2016.

2. Policy objective and/or purpose

The Mitchell Act (16 USC 755-757; 52 Stat. 345) authorizes the Secretary of Commerce to carry on activities for the conservation of fishery resources in the Columbia River Basin. The Mitchell Act specifically directs the establishment of salmon hatcheries, the conduct of engineering and biological surveys and experiments, and the installation of fish protective devices. It also authorizes agreements with state fishery agencies and construction of facilities on state-owned lands. The major objective of this program has traditionally been to mitigate the negative effects of lost salmon habitat caused primarily by the building of dams for hydroelectric power, irrigation projects, and flood control, and also by other land-use factors, such as agriculture, logging, and urban development.

With the listing of many of the Columbia River Basin salmon and steelhead populations under the Endangered Species Act, substantial changes have been and will continue to be required of the Mitchell Act Program. The Mitchell Act final environmental impact statement (EIS) was finalized in September 2014 and now provides a basis to inform the policy direction for distribution of annual Mitchell Act hatchery funding. As of January 2017, NMFS issued a record of decision (ROD) and a final biological opinion on NMFS continued funding of Mitchell Act hatchery programs.

3. Background and authority

The Columbia River Fishery Development Program was authorized by the Mitchell Act (Public Law 75-502, 11 May 1938). It has evolved into a program which funds U.S. Fish and Wildlife Service (USFWS), state agencies (Washington Dept. of Fish and Wildlife [WDFW], Oregon Dept. of Fish and Wildlife [ODFW]) and tribal hatcheries (Confederated Tribes and Bands of the Yakima Nation [YN]), irrigation screens (Idaho Dept. of Fish and Game [IDFG]) and fishways (IDFG and YN), and monitoring, evaluation, and reform (MER) projects in the Columbia River. The program has received federal appropriations since 1947, and is funded by general appropriations legislation.

4. Form

The United States Government provides operating grants to Columbia River Fisheries Development Program salmon hatcheries run by the ODFW, the WDFW, and the YN, and has an ongoing memorandum of understanding (MOU) with the USFWS. In addition, the program funds grants for irrigation screens and fishways operated by IDFG and YN, and funds MER projects conducted by ODFW, WDFW, USFWS, and the Nez Perce Tribe (NPT).

5. To whom and how assistance is provided

The funds are provided to the ODFW, the WDFW, the IDFG, the YN and the NPT through annual, non-competitive grants. Funds are also provided to the USFWS through an intergovernmental MOU.

6. Amount

In fiscal year 2015, the Mitchell Act hatchery program (inclusive of MER and screening and passage projects) was reduced from the prior fiscal year's level ($14,072,000 in 2014), with a final allocation of $13,737,000. In fiscal year 2016, the funding level increased, through both higher Congressional appropriation and a shifting of some spending priorities within the program, to $16,118,000. These grants funded: the operation and maintenance of hatchery programs in Oregon and Washington (all operators); funded necessary MER projects for Mitchell Act funded hatchery operations in Washington, Oregon, and Idaho; and funded screening and passage projects in Washington and Idaho.

7. Duration

Indefinite.

8. Trade effects

The basic purpose of salmon hatcheries is to mitigate habitat and other losses associated with other federally-supported activities, to restore depleted salmon resources, and help to recover listed salmon and steelhead. The contribution of Columbia River hatchery-reared fish to the commercial harvests in waters off Washington, Oregon, and California, and off Alaska varies from year to year given natural variability, but the Mitchell Act funded hatcheries contribute substantially to the economic value of the commercial (tribal and non-tribal) and recreational fishery in general. The economic analysis, within the 2014 NMFS final EIS, concluded that the Mitchell Act funded hatchery production contributed nearly $54 million in personal income (2009 dollars) to the regional economy and 1,400 jobs based upon hatchery production of approximately

64 million juvenile salmon and a catch of 373,000 adult salmon and steelhead in the commercial, recreational, and tribal fisheries in the Columbia River, Pacific Ocean, and Puget Sound, based on fisheries from 2002-2009 (NMFS 2014). It is generally accepted that Mitchell Act funded hatchery production has no discernible trade effect.

4.2 Fisheries Finance Program (FFP) (Prior to 1996, this program was known the Fisheries Obligation Guarantee (FOG) Program)

1. Period covered by the notification

The period covered is fiscal years 2014 - 2017.

2. Policy objective and/or purpose

The purpose of FFP is to provide fixed-rate financing with a term equal to the estimated useful life of the equipment financed. The predecessor program – the FOG Program – which operated from 1972 through 1996, provided government-backed loan guarantees to the U.S. commercial fishing sector for the construction, reconstruction, replacement and, under certain circumstances, the purchase of fishing vessels. Since 1991, the program has been barred by NOAA policy and Congressional directives from financing any project that could be construed to lead to overcapitalization of any fishery. In 1996, the program's regulations were amended to reflect this change in policy.

In 1996, the FOG Program began providing direct loans, and the name of the program was changed to the Fisheries Finance Program. Over time, FFP lending authority was extended to include aquaculture, vessel buybacks, Individual Fishing Quota (IFQ) purchases, and Community Development Quota loans.

3. Background and authority

Background is provided above. The statutory authority for the FOG Program and FFP is Title XI of the Merchant Marine Act, 1936, as amended and now recodified at 46 U.S.C. 53701, *et seq.* This program is administered by the National Marine Fisheries Service (NMFS).

4. Form

The FFP program provides direct loans to the fishing and aquaculture industries. The interest rates charged on FFP loans are 2 percentage points above comparable maturity Treasury bond yields as of the date of the loan closing. The loans are fully collateralized by fisheries and other type assets.

5. To whom and how assistance is provided

Under the FFP, loans are provided directly to individuals or business enterprises that have qualified projects.

6. Amount

In light of the many loans currently outstanding, and variations in amortization schedules and interest rates, the calculation of any subsidy amount, and especially the subsidy per unit, is not readily attainable. It is important to note that, due to the interest rates charged on these loans and the relatively low default rate, FFP is a self-financing program. In addition, the FFP charges application fees, frequently requires guarantees and secondary collateral, and forecloses loan collateral. All of these factors have resulted in no net outflow of government funds.

Below is a table showing the total amount of *loans* that have been authorized. (If this program provided a subsidy, the benefit would be based on the difference between the interest rate charged under the program and the amount the recipient would have had to pay on a comparable commercial loan, if FFP financing was not available.)

TYPE OF LOAN	FY14	FY15	FY16	FY17
Traditional (in millions)	$89	$56	$9	$69
Halibut/Sablefish IFQ (in millions)	$2	$1	$3	$3

7. Duration

Indefinite.

8. Trade effects

Since 1991**,** the FFP has been barred by NOAA policy, program regulations, and/or Congressional directives from financing any project that could be construed to lead to overcapitalization of any fishery. Because of this policy, and because any subsidy element that might be attributable to this program is small or non-existent, the trade effects from this program are likely to be minimal, if any.

4.3 Sea Grant

1. Period covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

The Sea Grant College Program provides grants to carry out research that addresses many aspects of the long-term economic development, environmental stewardship, and responsible use of ocean, coastal, and Great Lakes resources, including commercial fisheries and aquaculture. National strategic focus areas for research, education, and outreach include: a safe and sustainable seafood supply; healthy coastal ecosystems; sustainable coastal development; and hazard-resilient coastal communities. A majority of research grants are intended to support effective conservation and management of U.S. fisheries, rather than to assist commercial activities. However, a small number of Sea Grant projects benefit industry, and, for that reason, in the interests of transparency, this program has been included in this notification.

3. Background and authority

In 1965, Sea Grant Colleges were first identified through an amendment to the National Science Foundation Act of 1950, and, in 1966, the program was formally established with passage of the National Sea Grant College and Program Act. More than 200 individual colleges and universities in thirty-two state Sea Grant College Programs currently participate in this program.

4. Form

Direct federal grants are normally paid to an academic institution or other organization.

5. To whom and how the assistance is provided

Grants may be provided to institutions of higher education (including Sea Grant College, Sea Grant Institute or other institutions), non-profit organizations, commercial organizations, state, local, and Indian tribal governments, and individuals. Each Sea Grant College Program administers a "request for proposal" (RFP) process to address state priorities, in addition to RFPs for National Strategic Investments administered by the National Sea Grant Office. The National Marine Fisheries Service headquarters administers a separate RFP process to elicit proposals with a national scope.

6. Amount

The large majority of grants under this program support research that does not directly provide economic benefits to the fishing industry. Therefore, it is difficult to determine the value of any subsidy that may be provided under this program. Total program appropriations (fisheries and non-fisheries) for fiscal year 2011 were $61.4 million. Of that 2011 amount, approximately $3.3 million was devoted to research focused on commercial fisheries and approximately $5.5 million was devoted to research focused on aquaculture. Total appropriations (fisheries and non-fisheries) for fiscal year 2012 were $62.2 million. Of that 2012 amount, approximately $2.7 million was devoted to research focused on commercial fisheries and approximately $5.3 million was devoted to research focused on aquaculture. Total program appropriations in 2013 were $57.2 million. Of that 2013 amount, approximately $1.2 million was devoted to research focused on commercial fisheries and approximately $4.7 million was devoted to research focused on aquaculture. Total appropriations (fisheries and non-fisheries) for fiscal year 2014 were $67.0 million. Of that 2014 amount, approximately $4.0 million was devoted to research focused on commercial fisheries and approximately $4.9 million was devoted to research focused on aquaculture. Total appropriations for the program were $67.3 million in FY 2015 and $72.4 million in FY 2016, but these total appropriations figures on their own would grossly overstate any benefit to U.S. commercial fisheries.

7. Duration

Federal grants for research and development under the Sea Grant program are provided annually, although some of the projects are multi-annual. The duration of the program itself is indefinite.

8. Trade effects

The Sea Grant Program is not an industry or trade promotion program. Very little of the funds provided directly impact the U.S. fishing industry. Additionally, much of the results of research conducted with Sea Grant funds is in the public domain. In light of these considerations, the trade effects of this program, if any, are likely to be minimal.

4.4 Saltonstall-Kennedy Grant Program: Fisheries Research and Development

1. Period covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

This program uses funds derived from duties collected on fishery imports to fund a wide range of research and development grants that mostly support effective conservation and management of U.S. fisheries and fisheries communities by increasing the biological, economic, and social information needed for sound management.

3. Background and authority

The legislative authority for this program goes back to the Saltonstall-Kennedy Act of 1954. However, the current grant program was established by the American Fisheries Promotion Act of 1980, which amended the Saltonstall-Kennedy Act (15 U.S.C. 713c-3(c)). The National Marine Fisheries Service administers the program.

4. Form

Grants are awarded annually on a competitive basis.

5. To whom and how assistance is provided

This program is open to: citizens or nationals of the United States, citizens of the Northern Mariana Islands (NMI), Republic of the Marshall Islands, Republic of Palau, or the Federated States of Micronesia, corporations, partnerships, associations, or other non-Federal entities, non-profit or otherwise (including Native American tribes) within the meaning of section 2 of the Shipping Act of 1916, as amended. Federal employees and Fishery Management Councils and their employees are ineligible. Projects are selected for funding through a competition/call for proposals announced on www.Grants.gov.

6. Amount

It is difficult to estimate a subsidy per unit for a diverse R&D (S-K) grant program. 88 awards totalling $25 million were obligated using combined FY 2014 and FY 2015 funds. 50 awards, totalling $11 million were obligated for competitive awards using FY 2016 Funds.

7. Duration

Indefinite.

8. Trade effects

The trade effects if any, of this program are negligible, due to the program's emphasis on product quality/safety and promotion of progress toward sustainable fisheries. Moreover, much of the results of research conducted with Saltonstall-Kennedy funds are in the public domain.

5 LUMBER AND TIMBER

5.1 Capital Gains Treatment of Certain Timber Income

1. Period covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To encourage domestic timber production.

3. Background and authority

The capital gains tax treatment is authorized under sections 1231 and 631 of the Internal Revenue Code. The provision was originally enacted in 1943.

4. Form

Income tax concession.

5. To whom and how assistance is provided

Certain timber income can be treated as capital gains for income tax purposes. For taxpayers with a net capital gain, a lower tax rate may apply to the gain than the tax rate that applies to ordinary income.

6. Amount

The revenue loss was $110 million in fiscal year 2015 and $150 million in fiscal year 2016.

7. Duration

Indefinite.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

5.2 Expensing of Multi-period Timber Growing Costs

1. Period covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

The ability to expense indirect costs of timber growing was based on the view that these costs were maintenance costs, and thus deductible as ordinary costs of a trade or business. Following a series of revenue rulings and court cases over the years distinguishing between what expenses might be deductible and what expenses might be capitalized, the Tax Reform Act of 1986 included uniform capitalization rules, which required indirect expenses to be capitalized in most cases. Where the application of these rules was deemed to be unduly burdensome, exceptions were provided.

3. Background and authority

Generally, costs must be capitalized when goods produced for inventory are used in one's own trade or business, or under contract to another party. Timber production, however, was specifically exempted from these multi-period cost rules and permitted to subject such costs to current expensing. This expensing is authorized by sections 162 and 263A(c)(5) of the Internal Revenue Code.

4. Form

Income tax concession.

5. To whom and how assistance is provided

Timber owners can expense, rather than capitalize, certain costs from taxable income.

6. Amount

The revenue loss was $320 million in fiscal year 2015 and $330 million in fiscal year 2016.

7. Duration

Indefinite.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

5.3 Expensing and Seven-Year Amortization for Reforestation Expenditures

1. Period covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To promote reforestation on private timberlands.

3. Background and authority

Expensing is allowed for up to $10,000 invested annually in clearing land and planting trees for the ultimate production of timber. Reforestation expenditures beyond this amount may be amortized over a seven-year period. Without this preference, reforestation expenditures would have to be capitalized and could be recovered (deducted) only when the trees were sold or harvested years later. These provisions are authorized by section 194 of the Internal Revenue Code. They were originally enacted in the Recreational Boating Safety and Facilities Improvement Act of 1980 and were modified by the American Jobs Creation Act of 2004.

4. Form

Income tax concession.

5. To whom and how assistance is provided

Allows taxpayers to recover the reforestation costs on an accelerated basis in computing taxable income.

6. Amount

The revenue loss was $50 million in fiscal year 2015 and $60 million in fiscal year 2016.

7. Duration

Indefinite.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

6 MEDICAL

6.1 The Office of Nuclear Physics, Isotope Development and Production for Research and Applications Program

1. Period covered by the notification

This notification covers fiscal years 2015 and 2016.

2. Policy objective and/or purpose

The mission of the isotope program is to maintain the infrastructure required to support the national need for a reliable supply of isotope products, services, and related technology in short supply used in medicine, homeland security applications, and scientific research.

3. Background and authority

The DOE Office of Science, Office of Nuclear Physics manages the program. The program's operations are financed from a revolving fund established by the Energy and Water Appropriations Act, 1990 (Public Law 101-101), as amended by the Energy and Water Development Appropriations Act, 1995 (Public Law 103-316). All receipts from isotope sales and services are deposited into the fund, including annual Energy and Water Development Appropriations. Annual Congressional appropriations generally are used for infrastructure and mission readiness at certain DOE laboratories at which isotopes are produced.

4. Form

Financial assistance is provided in the form of the annual Congressional appropriations. DOE sells commercial isotopes at full-cost recovery (or the market price, whichever is higher), which includes direct costs related to the production of a specific isotope, as well as infrastructure costs. Research isotopes are sold on a direct cost recovery basis, which does not include a share of the hot cell infrastructure expense.

5. To whom and how assistance is provided

Isotopes are sold to a variety of commercial and research institutions in the medical, industrial, and research communities – commercial and non-commercial – both in the United States and abroad.

6. Amount

Fiscal years 2015 and 2016 Appropriations (approximate dollars in millions) are as follows:

	FY 2015	FY 2016
Isotope Development and Production for Research and Applications	19.9	21.6

Production expenses associated with the manufacture, processing, and distribution of isotopes are recovered from sales revenue. Infrastructure costs are covered in part by an annual Congressional appropriation.

7. Duration

The activity is of indefinite duration. The program operates with a revolving fund and maintains financial viability through its revenues from sales.

8. Trade effects

Even if it were possible to quantify trade effects that might ensue from a program of this nature, it is doubtful that this particular program has led to any meaningful trade effects. The isotopes made available have been sold throughout the world to over 250 customers, primarily for medical research.

6.2 Orphan Drug Tax Credit

1. Period covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To encourage research on drugs for rare diseases or conditions.

3. Background and authority

The provision provides a 50% tax credit for qualified clinical testing expenses incurred in testing of certain drugs for rare diseases or conditions, referred to as "orphan drugs". Qualified testing expenses are costs incurred to test an orphan drug after the drug has been approved for human testing by the Food and Drug Administration (FDA), but before the FDA approves it for sale. A rare disease or condition is one that affects less than 200,000 persons in the United States, or affects more than 200,000 persons, but for which there is no reasonable expectation that businesses could recoup the costs of developing a drug for such disease or condition from U.S. sales of the drug. The credit originally was enacted as a temporary provision in 1983 under the Orphan Drug Act, and was extended on several occasions. The credit expired after 31 December 1994, and later was reinstated for the period 1 July 1996, through 31 May 1997. The Taxpayer Relief Act of 1997 made the credit permanent. The orphan drug credit is authorized under section 45C of the Internal Revenue Code.

4. Form

Income tax concession.

5. To whom and how assistance is provided

Taxpayers undertaking qualified research on orphan drugs receive a credit against federal income tax.

6. Amount

The revenue loss was $1,460 million in fiscal year 2015 and $1,720 million in fiscal year 2016.

7. Duration

Indefinite.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

7 METALS, MINERALS AND EXTRACTION (NON-FUEL)

7.1 Excess of percentage over Cost Depletion for Non-fuel Minerals

1. Period covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To encourage the development of the domestic non-fuel mineral industry.

3. Background and authority

The provisions permit most non-fuel mineral extractors to make use of percentage depletion rather than cost depletion, with percentage depletion rates ranging from 22% for sulphur to 5% for sand and gravel. Percentage depletion is authorized by sections 611-613 and 291 of the Code. Percentage depletion similar to its current form was provided in 1932 at 23% for sulphur and 15% for metal mines. From 1932 to 1950, percentage depletion was extended to most other minerals. The Revenue Act of 1951 granted it to more minerals. In 1954, still more minerals were granted the allowance. In 1969, the top depletion rates were reduced. The Tax Equity and Fiscal Responsibility Act of 1982 reduced the allowance for corporations that mined iron ore by 15%. The Tax Reform Act of 1986 raised the cutback in corporate allowances of iron ore from 15 to 20%.

4. Form

Income tax concession.

5. To whom and how assistance is provided

Non-fuel mineral extractors are permitted deductions from taxable income for depletable expenditures equal to the larger of percentage or cost depletion.

6. Amount

The revenue loss was $520 million in fiscal year 2015 and $430 million in fiscal year 2016.

7. Duration

Indefinite.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of these provisions.

7.2 Expensing of Exploration and Development Costs for Non-fuel Minerals

1. Period covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To encourage the development of domestic non-fuel mineral industry.

3. Background and authority

These provisions permit certain capital outlays associated with exploration and development of non-fuel minerals to be expensed rather than depreciated over the life of the asset. These provisions are authorized by sections 263, 263A, 291, 616-617, 56, and 1254 of the Internal Revenue Code. Expensing of mine development expenditures was enacted in 1951 to reduce ambiguity in the then existing treatment of, and to encourage, mining. The provision for mine exploration was added in 1966. The Tax Equity and Fiscal Responsibility Act of 1982 limited expensing for corporations to 85%; the remaining 15% must be depreciated.

4. Form

Income tax concession.

5. To whom and how assistance is provided

Non-fuel mineral producers and royalty owners are permitted expensing of certain capital outlays associated with the development of non-fuel minerals rather than amortization over the life of the mine for federal income tax purposes.

6. Amount

The revenue loss was $10 million in fiscal year 2015 and $20 million in fiscal year 2016.

7. Duration

Indefinite.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of these provisions.

8 SHIPYARDS

8.1 Assistance to Small Shipyards Grant Program

1. Period covered by the notification

The period covered is fiscal years 2016 and 2017.

2. Policy objective and/or purpose

The Small Shipyard Grant Program (SSGP) provides grants for capital and related improvements to qualified small shipyard facilities to foster efficiency, competitive operations, and quality ship construction, repair, and reconfiguration. Grant funds may also be used for maritime training programs to foster technical skills and operational productivity. For the purposes of this program, small shipyards fall into two categories: those with fewer than 600 employees, and those with between 600 and 1200 employees.

3. Background and authority

In 2006, Public Law 109-163, the National Defense Authorization Act for Fiscal Year 2006, authorized the U.S. Maritime Administration (MARAD) to establish a program to provide assistance in the form of grants, loans, and loan guarantees to small shipyards for capital improvements, and for maritime training programs in communities whose economies are substantially related to the maritime industry. The program has been managed by MARAD since then under the authorization of various pieces of legislation. In FY 2009, the American Recovery and Reinvestment Act (ARRA) provided $100 million to the program in addition to normal annual appropriations. The additional funds formed part of the U.S. government's stimulus in response to the economic downturn of 2008-09 and were not continued after FY 2009.

P.L. 109-163, National Defense Authorization Act for Fiscal Year 2006
P.L. 110-161, Consolidated Appropriations Act, 2008
P.L. 110-417, National Defense Authorization Act for Fiscal Year 2009
P.L. 111-5, American Recovery and Reinvestment Act of 2009
P.L. 111-8, Omnibus Appropriations Act, 2009
P.L. 111-117, Consolidated Appropriations Act, 2010
P.L. 112-10, Department of Defense and Full-Year Continuing Appropriations Act, 2011
P.L. 112-55, Consolidated and Further Continuing Appropriations Act, 2012
P.L. 113-6, Consolidated and Further Continuing Appropriations Act, 2013
P.L. 110-417 Consolidated Appropriations Act, 2016
P.L. 115-31 Consolidated Appropriations Act, 2017

4. Form

Federal grants may fund 75% of the cost of a project, matched by a contribution of 25% by the beneficiary shipyard.

5. Amount

Congress first funded the program with $10 million through the Consolidated Appropriations Act of 2008. In fiscal year 2013, the total amount appropriated for the SSGP was $9.45 million. The entire amount was disbursed in the form of grants. In fiscal year 2014 and 2015, no grants were provided. The SSGP was funded in 2016 in the amount of $5 million and in 2017 in the amount of $10 million.

6. Duration

The SSGP has operated under various authorities beginning in 2006. It has provided funding to shipyards since 2008. No funding was provided in 2014 and 2015.

7. Trade effects

It is not possible to determine what, if any, trade effects may result from this program.

9 REGIONAL PROGRAMS

9.1 Empowerment Zones

1. Period covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

The purpose of this assistance is to encourage revitalization of distressed areas. Nominated areas must meet population, distress, size, and poverty rate criteria in order to be eligible, ensuring that assistance is targeted to areas experiencing high economic distress. The use of tax incentives reflects a desire to encourage the private sector, guided by market forces and supported in a non-bureaucratic fashion through government assistance, to be a driving force behind the increased economic activity. Some restrictions on the types of business activities and investments were imposed in order to limit potential abuses.

3. Background and authority

The Omnibus Budget Reconciliation Act of 1993 provided for the designation of nine empowerment zones (3 rural and 6 urban). The Taxpayer Relief Act of 1997 added 22 empowerment zones (5 rural and 17 urban). The Community Renewal Tax Relief Act of 2000 added 9 empowerment zones (2 rural and 7 urban). State and local governments jointly nominated distressed areas and proposed strategic plans aimed at economic and social revitalization. Rural empowerment zones were designated by the Secretary of the Department of Agriculture, while urban empowerment zones were designated by the Secretary of the Department of Housing and Urban Development. The tax provisions for empowerment zones are found in sections 1391 through 1397D of the Internal Revenue Code.

Qualified businesses located in empowerment zones are eligible for the following federal tax incentives: (i) an employment tax credit for 20% of the first $15,000 of qualifying wages paid to employees who live and work in the empowerment zone; (ii) an additional $35,000 per year of expensing, instead of depreciation, of capital investments by small businesses; and (iii) a new category of tax-exempt private activity bonds. In addition, taxpayers may elect to defer capital gains from certain sales and re-investments in qualified empowerment zone assets.

4. Form

Income tax concession.

5. To whom and how assistance is provided

The employment tax credit and an additional $35,000 per year of expensing are provided when the recipient business completes its tax return. No registration is needed to qualify for the tax incentives. The new category of tax-exempt private activity bonds requires a local initiation and state offering of the bonds. The subsidy is reflected in the lower interest rate charged on the bonds because interest income on them is excluded from federal taxable income. The capital gains incentives are provided to investors in qualified zone assets by reducing the amount of capital income subject to tax.

To qualify for the employment credit, substantially all of the employee's services must be provided in the zone. The $35,000 of additional expensing is targeted to assist small businesses because the benefit of expensing begins to phase out when investment exceeds $2,000,000 within the taxable year. To qualify for the expensing, businesses must also meet other criteria, such as having at least 35% of employees who reside in the zone. Businesses located in empowerment zones are eligible for the new category of tax-exempt bonds. Up to $230 million of such bonds may be issued in large urban empowerment zones over the duration of the designation, in rural zones up to $60 million in such bonds may be issued.

6. Amount

The revenue loss was $100 million in fiscal year 2015 and $140 million in fiscal year 2016.

7. Duration

Tax incentives have been available since the first zones were designated on 21 December 1994. Empowerment zone tax benefits expired on 31 December 2016.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

9.2 New Markets Tax Credit

1. Period covered by the notification

The period covered is fiscal years 2015 and 2016.

2. Policy objective and/or purpose

To encourage capital investment in businesses located in economically distressed areas.

3. Background and authority

The Community Renewal Tax Relief Act of 2000 created the new markets tax credit under section 45D of the Internal Revenue Code.

4. Form

Income tax concession.

5. To whom and how assistance is provided

A tax credit is applied to taxpayers who make an equity investment in a Community Development Entity (CDE). The credit amount is equal to 5% of the investment for each of the first three years and 6% for each of the following 4 years. A CDE is any domestic firm whose primary mission is to serve or provide investment capital for low-income communities or individuals. A fixed amount of equity investment is eligible each year for the credits, which is apportioned to CDEs through a competitive application process. The total amount of equity investment eligible for the credit is $3.5 billion in 2015 and $3.5 billion in 2016.

6. Amount

The revenue loss was $1,200 million in fiscal year 2015 and $1,290 million in fiscal year 2016.

7. Duration

This credit first became effective in 2001, and credit allocations to qualified CDEs will be made through 2019.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

ATTACHMENT 1

SUB-FEDERAL PROGRAMS

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Alabama	Appalachian Regional Commission Grant	Alabama Department of Economic and Community Affairs	Grant	The Appalachian Regional Commission (ARC) provides supplemental funding for economic development projects under its Area Economic and Human Resources Development Program.	Eligible regions are ARC regions consisting of 37 counties in North Alabama in a line just north of Montgomery. Eligible entities are new or expanding businesses including manufacturing and warehousing.	Amounts are $200,000 maximum or 50% of total project cost spent on serving more than one industry.	Ongoing
Alabama	Capital Investment Tax Credit	Alabama Department of Revenue (ADOR)	Tax credit	To encourage new capital projects and expansions, the program allows qualifying companies to claim an annual tax credit against Alabama income tax liability generated by or arising out of a qualifying Alabama project.	A qualifying project must constitute either a headquarters facility or an industrial, warehousing, or research activity defined as any trade or business described in the 1997 North American Industry Classification System (NAICS) as: - Sectors 31 (other than National Industry 311811), 32, 33 and 42 - Subsectors 511, 927 - Industry Groups 5142 and 5415 - Industries 54138 and 54171 - Industries 514191; 517110; 561422 inbound call center; or headquarter facilities and data processing centers which create at least 50 new jobs; or renewable energy facilities;	A capital credit is available against the income tax liability generated by income from a project approved by the ADOR. The capital credit is available each year, for 20 years. The capital credit is calculated at 5% of the total capital costs of the qualifying project and the credit begins in the year the qualifying project is placed in service.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					R&D facilities; projects owned by utilities that produce electricity from alternative energy resources; projects owned by utilities that produce electricity from hydropower production.		
Alabama	Certified Capital Companies (CAPCO)	Alabama Development of Commerce Department	Loan	To promote small business loans, the Alabama Legislature authorized the establishment of certified capital companies (CAPCOs) to manage the lending of funds invested by insurance companies who received a dollar-for-dollar credit against state premium taxes.	Small technology and/or manufacturing businesses are eligible.	$200 million is allocated among 12 CAPCO funds; each CAPCO fund may loan up to 15% of its allocation to a single project and multiple CAPCOs may invest in the same single project.	Ongoing
Alabama	Community Facility Loan and Grant Program	Rural Economic and Community Development (REDC)	Mixed financing	The objective is to promote development in rural communities.	Rural communities with a population of 20,000 or less are eligible. Priority is given to applicants in rural communities with populations of 5,000 or less and areas with the lowest median household income.	Interest rates for direct loans are based on current market yields for municipal obligations. The maximum term for all loans is 40 years. However, the repayment period is limited to the useful life of the facility or equipment or any statutory limitation on the applicant's borrowing ability.	Ongoing
Alabama	Enterprise Zone Tax Credit	Alabama Department of Economic and Community Affairs	Tax credit	The Enterprise Zone Act is a job creation program. It is a performance driven program and provides credits for specific accomplishments of the company.	Companies locating in the 28 designated enterprise zones. Enterprise zone residents, especially those unemployed for at least 90 days prior to employment.	There is a maximum tax credit of $2500 per new permanent employee. Credits are to be used in the year earned with any remainder available to be applied against income or business privilege tax liabilities for the succeeding two years.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Alabama	Intermediary Relending Program	Rural Economic and Community Development (REDC)	Loan	The objective of this loan program is to strengthen the economy of rural communities and to promote green energy projects.	The Alabama Department of Agriculture and Industries has entered into an agreement with the USDA Rural Development's IRP program. The Alabama Department of Agriculture & Industries serves as the intermediary and is the conduit for these revolving loan funds. Priority scoring is given to applications located in areas of high unemployment, areas experiencing trauma, and areas where the population has declined. All territory of a state that is not within the outer boundary of any city having a population of 25,000 or more, according to the latest decennial census.	Loans to intermediaries are scheduled for repayment over a period of up to 30 years with an interest rate of 1% per annum. The intermediary sets the term of the loans and sets the interest rate that they will charge to ultimate recipients. The maximum loan to an intermediary is $750,000.00. Ultimate recipients may borrow a minimum of $25,000 and up to a maximum of $125,000.	Ongoing
Alabama	Property Tax Abatements for Industrial Projects	Alabama Department of Revenue	Tax abatement/ reduction	Both real property and personal property are subject to ad valorem property taxation based on an assessment of 20% of fair market value. To encourage the development of new industry in the state as well as to encourage the expansion of existing industry, an abatement of non-educational property taxation is provided for qualifying projects.	A qualifying project must constitute either a headquarters facility or an industrial, warehousing, or research activity defined as any trade or business described in the 1997 North American Industry Classification System (NAICS) as: - Sectors 31, 32, 33 and 42 and subsectors 511, 927 - Industry Groups 5142 and 5415 - Industries 54138 and 54171 - Industries 514191 ; 517110; 561422 and that create at	Industrial projects may be exempted from ad valorem property taxes for up to 10 years (except school taxes) with fixed assessment ratio established at 20% of appraised market value for businesses. Approval is granted locally.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					least 50 new jobs; renewable energy facilities; R&D facilities; project owned by utilities that produce electricity from alternative energy resources; or - Projects owned by utilities that produce electricity from hydropower production. Expansion projects may qualify for an abatement under a "major addition" provided the project meets an additional investment threshold requirement of the lesser of 30% of the original cost of the industrial development property, or $2 million.		
Alabama	Sales and Use Tax Abatements for Industrial Projects	Alabama Department of Revenue	Tax Abatement/ Reduction	To encourage the development of new industry in the state as well as to encourage the expansion of existing industry, an abatement of non-educational sales and use taxes may be provided for construction materials and equipment incorporated into a qualifying projects.	A qualifying project must constitute either a headquarters facility or an industrial, warehousing, or research activity defined as any trade or business described in the 1997 North American Industry Classification System (NAICS) as: - Sectors 31, 32, 33 and 42 subsectors 511, 927 - Industry Groups 5142 and 5415 - Industries 54138 and 54171 - Industries 514191; 517110; 561422; renewable energy facilities; R&D facilities; project owned by utilities that	Industrial projects may be exempted from non-educational sales and use taxes on project-related expenditures for construction materials, furniture and fixtures, and equipment. Approval is granted locally. Information on specific amounts is not available.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					produce electricity from alternative energy resources; - Projects owned by utilities that produce electricity from hydropower production. Expansion projects may qualify for an abatement under a "major addition" provided the project meets an additional investment threshold requirement of the lesser of 30% of the original cost of the industrial development property, or $2 million.		
Alabama	Regional Revolving Loan Funds	Alabama Association of Regional Councils	Loan	Capital may be used to finance start-up and existing businesses whose projects will create permanent jobs.	Financing for small manufacturers and manufacturing related services located in southeast Alabama.	Equity requirement that is established locally usually falls between 5% and 25%. The interest rate is normally below prime and can be fixed or variable. Program requires conventional lender participation.	Ongoing
Alabama	Rural Business Enterprise Grants	Rural Economic and Community Development (REDC)	Grant	This is a grant program funded by Rural Economic and Community Development (REDC) to strengthen the economy.	Small and emerging private business (50 or less employees and less than $1,000,000 in projected gross income) in rural areas are eligible.	Amounts vary.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Alabama	Rural Business Opportunity Grant	Rural Economic and Community Development (REDC)	Grant	To promote development in rural communities.	Eligible areas include any area other than an incorporated city or town with a population greater than 10,000 and the urbanized area contiguous and adjacent to such city or town. Priority communities--those experiencing trauma due to natural disasters or are undertaking fundamental structural changes, have remained persistently poor or have experienced long-term population decline or job deterioration.	There is a $50,000 limit on un-earmarked funds per applicant.	Ongoing
Alabama	Tennessee Valley Authority Economic Development Loan Fund	Tennessee Valley Authority	Loan	Financing is available for companies from TVA Loan Funds to stimulate job growth and leverage capital investment. TVA seeks to fill a funding gap or lower interest costs of project funding, thereby enhancing the opportunity for success.	Companies in the TVA service area are eligible.	The maximum loan amount is $3 million and is determined primarily by jobs and capital investment. Loan terms may be from five to 20 years based on collateral.	Ongoing
Alabama	Business and Industry Guaranteed Loans	Rural Economic and Community Development (REDC)	Loan	The objective is to bolster existing private credit structure through the guarantee of quality loans that will provide lasting community benefits by increasing employment and improving the economic and environmental climate of rural communities. Loan	This program provides indirect financing/loans to commercial or other authorized lenders in any area other than an incorporated city or town with greater than 50,000 population and urbanized area contiguous and adjacent to such city or town. Priority given to towns or cities of 25,000 population or less.	Loan amounts vary.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
				program to strengthen the economy of rural communities.			
Alabama	Film Promotion	Alabama Department of Commerce	Tax abatement of sales and lodging tax.	The objective is to promote commercial film production.	The eligible industry is the film industry	The amount varies.	Ongoing
Alabama	Film Production Rebates	Entertainment Industry Incentive Act; Alabama Film Office	Tax rebates	The objective is to encourage the film industry in the State of Alabama.	Film production companies are eligible. Production expenditures for a project must be equal to or exceed at least $500,000 but not exceed $10,000,000.	Qualified companies receive 25% tax rebate of all state certified expenditures and a 35% tax rebate of all payroll paid to residents of Alabama.	Ongoing
Alabama	Renewable Fuels Program	Alabama Department of Economic and Community Affairs (ADECA)	Interest subsidy	The Renewable Fuels Program assists businesses in installing biomass energy systems. ADECA is also interested in landfill gas as a potential source of energy for industrial and other uses. Several landfill waste disposal facilities across Alabama have been identified as prime candidates for landfill gas recovery and utilization.	Industrial, commercial and institutional facilities; agricultural property owners; and city, county, and state government entities are eligible.	Program participants receive up to $75,000 in interest subsidy payments to help defray the interest expense on loans to install approved biomass projects. Technical assistance is also available through the program. Interested parties must obtain loans from commercial lending institutions and submit repayment data to ADECA for interest payment assistance. Interest rates on loans should be no greater than 2% above the prime rate. With an initial emphasis on wood waste, the program now also focuses on switch grass and municipal solid waste (MSW). A pilot project to assess the feasibility of co-firing switch grass with coal in electricity	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						production has been completed resulting in a switch grass to coal mix ratio of up to 10%.	
Alabama	Pollution Control Equipment	Alabama Department of Revenue (ADOR)	Tax deductions	The objective is to increase pollution control within the state.	Qualified companies are those who are located in the state of Alabama and have invested in equipment, facilities or structures that are primarily for the control, reduction or elimination of air, ground or water pollution.	Qualified companies can receive the tax deduction in the net amount of the investment.	Ongoing
Alabama	Brownfield Development Tax Abatements	Alabama Department of Revenue (ADOR)	Tax exemptions	The objective is to encourage the development of brownfield areas within the state.	The property must be in the Alabama Department of Environmental Management's voluntary cleanup program to qualify for brownfield abatements.	For a new company there is no threshold or limiting investment amount for a new brownfield abatement project. The total amount of the capital investment by a company that is locating in Alabama is eligible for the tax abatements. The additional capital investment by a company that is expanding their current facilities on a brownfield development property must equal the lesser of: 30% of the original cost of the property as remediated, or $2,000,000.	Ongoing
Alabama	Sales & Use Tax Exemption	Alabama Department of Revenue	Fuel Tax Exemption/Refund	The objective is to support commercial fishermen.	The program is for commercial fishermen.	The amount of the benefit is equal to the amount of the tax that does not have to be paid.	Ongoing
Alabama	Sales and Use Tax Exemption for Commercial Fish Feed	Alabama Department of Revenue	Tax Exemption	The objective is to support the production and growing of fish.	The program is for commercial fish farms.	The amount of the benefit is equal to the amount of the tax that does not have to be paid.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Alaska	Oil and Gas Production Tax Credit	Department of Natural Resources	Tax credits	The objective is to promote oil exploration and drilling within the State of Alaska.	Recipients are companies engaged in oil exploration and drilling.	The program allows for a production tax credit of 30% of the cost of an exploratory oil well if either the bottom hole location is three or more miles away from the bottom hole location of a pre-existing well or the bottom hole location of the exploratory well is at least 25 miles from the boundary of any unit. The amount appropriated for 2016 was $500,000.	Ongoing
Alaska	Commercial Fishing Revolving Loan Fund	Department of Commerce, Community, and Economic Development and Division of Economic Development-Investments Section (DED)	Loans	The objective is to provide long term, low-interest loans to promote the development of predominately resident fisheries, and continued maintenance of commercial fishing vessels and gear for the purpose of improving safety and the quality of Alaska seafood products.	Recipients are purchasers of Limited Entry Permits, vessels, and gear. Must be two year Alaska residents with commercial fishing experience or have an economic dependence on commercial fishing.	The interest rate is fixed at prime rate plus 2% for Limited Entry Permits, vessels, and gear. Loans for Engine Fuel Efficiency or Product Quality Improvement are prime rate minus 1%. Interest can be no lower than 3% and no higher than 10.5%. Maximum term is 15 years.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Alaska	Qualified Capital Expenditure Credit	Department of Revenue (DOR), Tax Division	Tax credit	The objective is to increase oil and gas exploration and production.	Qualifying companies	The benefit is in the form of a transferable tax credit for qualified oil and gas capital expenditures on the North Slope. It can be taken in lieu of exploration incentive credits under AS 43.55.025 and gas exploration credits under AS 43.20.043. Until 1 January 2017 companies could qualify for a credit of 20% of eligible capital expenditures. As of 1 January 2017, the Qualified Capital Expenditure Credit was reduced from 20% to 10%.	The duration of this tax credit is until 12/31/2017 for Cook Inlet, and ongoing for others.
Alaska	Small Producer Credit	Department of Revenue (DOR), Tax Division	Tax credit	The objective is to increase oil and gas production by small producers.	Qualifying companies	The benefit is a non-transferable, nonrefundable credit for oil and gas produced by small producers, defined as having average taxable oil and gas production of less than 100,000 BTU equivalent barrels per day. The small producer credit is capped at $12 million annually for producers with no more than 50,000 BTU equivalent barrels per day. The credit then phases to zero for producers with 100,000 or more BTU equivalent barrels per day.	The duration is until 12/31/2015 or nine years after first production

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Alaska	Well Lease Expenditure Credit	Department of Revenue (DOR), Tax Division	Tax credit	The objective is to increase oil and gas production outside the North Slope.	Qualifying companies	The benefit is a transferable tax credit for qualified oil and gas capital expenditures in areas outside the North Slope. It can be taken in lieu of exploration incentive credits under AS 43.55.025 and gas exploration credits under AS 43.20.043. The credit is 20% of qualified well lease expenditures and can be taken in conjunction with the Qualified Capital Expenditure Credit.	The duration is until 12/31/2017 for Cook Inlet, and ongoing for others.
Alaska	Carried-Forward Annual Loss Credit	Department of Revenue (DOR), Tax Division	Tax credit	The objective is to increase oil and gas exploration and production.	Qualifying companies	The benefit is a transferable credit for a carried-forward annual loss, defined as a producer or explorer's adjusted lease expenditures that are not deductible in calculating production tax values for the calendar year. From 2008 until 2014, the credit was 25% for all regions of the state. Beginning in 2014, the credit is 25% for areas outside the North Slope and increases to 45% in the North Slope. In 2016, the credit decreases to 35% for the North Slope.	Until 12/31/2017

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Alaska	Tanana Chiefs Conference Center (TCC) Business Development Center	Alaska Minority Business Development Center, Tanana Chiefs Conference Center	Financing	The objective is to improve the potential for economic growth in rural areas.	Eligible recipients include sole proprietorships, partnerships, corporations, cooperatives. In addition, any Alaska Native Claims Settlement Act (ANCSA) corporation or Alaska Native Tribe locating a business in a rural area is eligible. The applicant must demonstrate that other financing is not available. Each applicant will normally be required to provide in the form on new equity a minimum of 25% of the total cost of the project. Collateral will be obtained from the client in order to secure the loan. Adequate insurance will also be required.	The amounts of direct loans range from $1,000 to $30,000. The loan term is 1 to 15 years, depending on the project. No repayment penalty. The interest rate is 10% above the prime rate. A loan commitment fee of 1% will be assessed on the principal amount of each loan.	Ongoing
Alaska	Alternative Credit for Exploration	Department of Revenue (DOR), Tax Division	Tax credit	To increase oil and gas exploration, leading to more production.	Qualifying companies	A transferable credit for expenditures for certain oil and gas exploration activities. The credit is 40% for seismic costs outside an existing unit, 30% for drilling costs greater than 25 miles (10 miles in Cook Inlet) from an existing unit, 30% for pre-approved new targets, and 40% for drilling costs that are greater than 3 miles (10 miles in Cook Inlet) from an existing unit and pre-approved new targets.	The duration was until 6/30/2016 for North Slope and Cook Inlet, and is until 12/31/2021 for Other Areas.

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Alaska	Film Promotion Program	Department of Commerce, Community & Economic Development	Exemption from state sales and income tax	The objective is to promote commercial film production.	The film industry is eligible.	The amounts vary.	Repealed, effective 1 July 2015
Alaska	Alaska Film Industry Tax Credit	Department of Commerce, Community & Economic Development, Alaska Film Office	Tax credit	The objective is the promotion of film production in Alaska.	The film industry is the recipient industry.	This program provides a tax credit between 30 and 58% for in-state expenditures. The amounts vary, up to $100-$200 million total in tax credits (over the life of the program).	Ongoing
Alaska	Fisheries Enhancement Revolving Loan Fund	Department of Commerce, Community, and Economic Development and Division of Economic Development-Investments Section (DED)	Loans	The objective is to provide financing for planning, construction, and operation of fish hatchery facilities, including preconstruction activities necessary to obtain a permit, construction activities to build a hatchery facility, and costs to operate the facility.	The loans may be made to qualified regional hatchery associations and nonprofit corporations who have obtained a private, nonprofit hatchery permit from the Alaska Department of Fish and Game.	The maximum amount is $10,000,000 and the interest rate is the prime rate plus 1%, not to exceed 9.5%.	Ongoing
Alaska	Community Quota Entity Revolving Loan Fund	Department of Commerce, Community, and Economic Development and Division of Economic Development-Investments Section (DED)	Loans	The objective is to provide financing for certified Community Quota Entities to purchase Quota Shares and reimbursement of Quota Shares purchased.	Eligible recipients are Community Quota Entities that are certified and in good standing with the State and Federal Governments and are not eligible for other financing.	The maximum amount is $1,000,000 and the interest rate is 2% above the prime rate, not to exceed 10.5%.	Sunset 6/30/17

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Alaska	Community Development Quota Credit	Department of Revenue (DOR), Tax Division	Tax credit	The objective is to provide jobs and training in Western Alaska.	Qualifying corporations	The benefit is a non-transferable credit for contributions to an Alaska nonprofit corporation that is dedicated to fisheries industry-related expenditures. The credit is available only for fishery resources harvested under a community development quota (CDQ). The credit is 100% of the contribution amount up to a maximum of 45.45% of tax liability on fishery resources harvested under a CDQ.	31/12/2020
Alaska	Reduced Fishery Resource Landing Tax Rate for Developing Fisheries	Department of Revenue (DOR), Tax Division	Reduced tax rate	The objective is to encourage the development of new fisheries.	Qualifying processors	Fish species classified as "developing" are subject to a tax rate of 1% rather than the regular rate of 3%. "Developing" species are annually designated by the commissioner of the department of fish and game under AS 16.05.050(a)(10).	Ongoing
Alaska	3.5-year Exemption	Department of Revenue (DOR), Tax Division	Tax exemption	The objective is to encourage new mining operations.	Qualifying companies	New mining operations are exempt from the Mining License Tax for the first 3.5 years after production begins.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Alaska	Depletion Deduction	Department of Revenue (DOR), Tax Division	Tax deduction	The objective is to encourage the development of the state's resources and to generate state revenue by efficient administration of tax.	Qualifying companies	A percentage depletion deduction is allowed for certain types of mining, such as metal mining, sulfur mining and coal mining. Other types of mines must use cost depletion.	Ongoing
Alaska	Small Miner Exemption	Department of Revenue (DOR), Tax Division	Tax exemption	The objective is to support small mining operations and to increase efficiency.	Qualifying companies	No tax is due for if taxable income is $40,000 or less. Taxpayers with taxable income of more than $40,000 pay a tax rate of 3% on the first $40,000 of their income.	Ongoing
Alaska	Non-Profit Power Association Exemption	Department of Revenue (DOR), Tax Division	Tax exemption	The objective is to reduce the cost of power provided by non-profit power associations.	Nonprofit power associations or corporations	Fuel used by nonprofit power associations or corporations for generating electric energy for resale is exempt from the motor fuel tax.	Ongoing
Alaska	Cook Inlet Jack-Up Rig Credit	Department of Revenue (DOR), Tax Division	Tax credit	The objective is to increase oil and gas exploration and production in Cook Inlet.	Qualifying companies	The benefit is a tax credit for exploration expenses for the first three wells drilled by the first jack-up rig brought in to Cook Inlet. It is only for expenses incurred in drilling wells that test pre-Tertiary; all	30/06/2016

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						three wells must be drilled by unaffiliated parties using the same rig. The credit is 100% of costs for the first well up to $25 million, 90% of costs for the second well up to $22.5 million, and 80% of costs for the third well up to $20 million. If the exploration well is brought into production, the operator repays 50% of the credit over ten years following production start-up.	
Alaska	Frontier Basin Credit	Department of Revenue (DOR), Tax Division	Tax credit	The objective is to increase oil and gas exploration and production outside the North Slope and Cook Inlet.	Qualifying companies	A credit for expenses for the first four persons to drill exploration wells and the first four persons to conduct seismic projects within an area designated in AS 43.55.025(p), also called the "Frontier Basins." The credit is for the lesser of 80% of qualified exploration drilling expenses or $25 million per well. The 80% well credit applies to wells drilled or spudded prior to July 1, 2017; or for seismic projects, credit is for lesser of 75% of qualified seismic exploration expenditures or $7.5 million per seismic project. It includes expenditures incurred for work performed after 1 June 2012 and before 1 July 2016.	30/06/2016

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Alaska	Rural Development Initiative Fund	Department of Commerce, Community, and Economic Development and Division of Economic Development- Investments Section (DED)	Loans	The objective is to provide private sector employment by financing the start-up and expansion of businesses that will create significant long-term employment.	Eligible recipients are businesses that are located in a community with a population of 5,000 or less that is not connected by road or rail to Anchorage or Fairbanks, or with a population of 2,000 or less that is connected by road or rail to Anchorage or Fairbanks.	The maximum loan amount is up to $150,000 for one person or up to $300,000 for two or more people. Interest is prime rate minus 1%, but not less than 4 per cent	Ongoing
Alaska	Bulk Fuel Revolving Loan Fund	Department of Commerce, Community, and Economic Development and Division of Community and Regional Affairs (DCRA)	Loan	The objective of the bulk fuel revolving loan fund is to assist communities, utilities, or fuel retailers in small rural sites to purchase bulk fuel on a semi-annual, annual or emergency basis.	Eligible recipients are borrowers / companies located in rural Alaska.	The amounts vary. In FY 2017, the program funded 117 loans for $11.9 million.	Ongoing
Alaska	State Tribal Response Program	Department of Environmental Conservation (DEC), Division of Spill Prevention and Response	Grants	The objective is to assist parties in researching, assessing and transferring property associated with contaminated land.	Funds are used for program management and enhancement, providing site-specific assessment and cleanup services to others, and tribal program outreach and capacity building.	The total grant amount provided during the reporting period (state fiscal year 2016, 7/1/15-6/30/16) is $851,733.	Ongoing
Alaska	Native Plant Commerciali-zation Program	Department of Natural Resources and Department of Agriculture	Financing	The program is dedicated to the commercialization of previously unused or under exploited plant species in Alaska.	The program is utilized by native plant producers, landscape contractors and construction companies, as well as other government agencies.	The amounts vary.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Alaska	Alaska Foundation and Breeder Seed Program	Department of Natural Resources and Department of Agriculture	Financing	The objective is to promote and encourage a healthy seed industry in Alaska.	The program is used by commercial true seed producers in Alaska.	The amounts vary.	Ongoing
Alaska	Seed Potato Program	Department of Natural Resources and Department of Agriculture	Financing	The objective is to promote disease tested and clean seed potatoes to commercial seed potato producers in Alaska.	The program is used by the commercial seed potato producers in Alaska.	The amounts vary.	Ongoing
Alaska	Forest Stewardship Program	Department of Natural Resources	Financing	The objective is to promote forestry development.	The program provides funding to private landowners, including ANCSA corporations, for forest planning, including biomass inventory.	The amounts vary.	Ongoing
Alaska	Exploration Incentive Credits	Department of Revenue, Tax Division	Tax credits	The objective is to encourage exploration for subsurface resources.	The program provides tax credits for exploration wells located certain distances from known oil and gas resources and for seismic survey acquisitions outside the unit.	The amounts vary.	Ongoing
Alaska	Exclusion of intangible drilling expenses and exploration expenses	Department of Revenue (DOR), Tax Division	Certain exclusions from property taxes	The purpose is to encourage drilling for oil and gas.	Qualifying companies	The value of intangible drilling expenses and exploration expenses are not subject to property tax.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Alaska	Rural Development Fund	Department of Commerce, Community, and Economic Development and Division of Economic Development-Investments Section (DED)	Loans	The objective is to improve the potential for economic growth in rural areas.	Recipients are eligible businesses that create new jobs or retain jobs in a community with a population of 5,000 or less that is not connected by road or rail to Anchorage or Fairbanks, or with a population of 2,000 or less that is connected by road or rail to Anchorage or Fairbanks.	The program offers long term, low interest rates loans for working capital, equipment, construction and other commercial purposes. The amounts vary.	The program has not been in operation for over 10 years.
Alaska	Alaska Capstone Avionics Revolving Loan Program	Department of Commerce, Community, and Economic Development and Division of Economic Development-Investments Section (DED)	Loans	The objective is to provide long term, low-interest loans for the purchase and installation of avionics equipment for aircraft that operate substantially in Alaska.	Recipients are purchasers of eligible capstone/NextGen avionics equipment. The general requirements are that the aircraft be owned by the applicant, fly 51% in Alaska, install ADS-B data link. This includes financing for all forms of aircraft.	The interest rate is fixed at 4.0%. The maximum loan term is 10-years. The maximum loan amount is 80% of the total project cost. The borrower is responsible to pay all direct costs incurred in processing the loan application.	Ongoing
Alaska	Vessel Upgrade Grant	Bristol Bay Economic Development Corporation (BBEDC)	Grant	This program provides financial assistance to BBEDC resident fishers for repairs and improvement of fishing vessels and set net fishing equipment to improve fish quality and harvesting efficiency.	BBEDC resident fishers are the recipients.	The amounts are one-time grants up to $17,500 for owners of set net operations and up to $35,000 for drift vessel owners.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Alaska	Gas Exploration and Development Credit	Alaska Department of Revenue, Tax Division	Tax Credit	The policy goal is to increase gas exploration and development outside of the North Slope, leading to more production and gas supplies, in particular for Southcentral Alaska.	Oil/Gas Companies within Alaska who explore/develop in qualify areas are eligible.	The benefit is a non-transferable credit for qualified expenditures for the exploration and development of non-North Slope natural gas reserves. The credit is 25% of qualified expenditures; investments in existing units qualify. The credit is capped at 75% of tax liability as calculated before applying other credits.	The program was repealed on 1 January 2016. H56
Alaska	Mineral Exploration Incentive Credit	Alaska Department of Revenue, Tax Division	Tax Credit	The policy goal is to encourage mineral exploration.	Qualified exploration activity expenditures include: Geochemical and geophysical surveys; exploration drilling; underground exploration; surface trenching and bulk sampling; other exploration work, including aerial photos, logging, sample analysis, and metallurgical work.	The benefit is a non-transferable credit for eligible costs of non-petroleum mineral or coal exploration activities that must be used within 15 years. The credit is 100% of allowable exploration costs with a maximum of $20 million. The credit is limited to 50% of liability for the applicable tax type.	Ongoing
Alaska	Reduced Tax Rate for Small Fish Processors	Department of Revenue (DOR), Tax Division	Reduced tax rate	The objective is to support small business development and direct marketers.	Qualifying processors	Fishers processing on vessels 65 feet or less are subject to a 3% tax rate instead of the regular floating rate of 5%.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Alaska	Salmon and Herring Product Development Credit	Department of Revenue (DOR), Tax Division	Tax Credit	The objective is to encourage the production of value-added seafood products in Alaska and increase the value of Alaskan fisheries.	Qualifying processors	The benefit is a non-transferable credit for eligible capital expenditures to expand value-added processing of Alaska salmon and herring. The credit is 50% of qualified investments up to 50% of tax liability incurred for processing salmon and herring during the tax year. The credit may be carried forward for three years. Herring was added to the credit in 2014.	Ongoing
Alaska	New Area Development Credit	Department of Revenue (DOR), Tax Division	Tax Credit	The objective is to encourage exploration of areas outside the North Slope and Cook Inlet.	Qualifying companies	The benefit is a non-refundable credit of up to $6 million per company annually, for oil or gas produced from leases outside Cook Inlet and the North Slope, providing the producer has a positive tax liability on that production before the application of credits.	12/31/2015 or nine years after first production

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Alaska	Per-Taxable-Barrel Credit for Gross Value Reduction (GVR)	Department of Revenue (DOR), Tax Division	Tax Credit	The objective is to reward companies for producing oil from the North Slope.	Qualifying companies	A per-taxable-barrel credit for oil production on the North Slope that qualifies for a GVR, as defined in AS 43.55.160(f). The credit is $5 per taxable barrel and cannot be transferred, carried forward, or used to reduce the producer's tax liability to less than zero (however, it can be used to reduce the producer's tax liability to less than the minimum tax established under AS 43.55.011(f)).	Ongoing
Arizona	Arizona Fast Grant Program	Arizona Commerce Authority	Grants	The objective is to enable Arizona-based technology companies to initiate the commercialization process.	Recipients include technology businesses (including those within the aerospace, renewable energy, bioscience, advanced material and advanced manufacturing industries) with fewer than 30 employees and gross revenues of $2 million or less.	The amounts are between $5,000 and $7,500 in support of professional consulting services that evaluate the commercialization of the grantee's business and/or innovation.	Ongoing
Arizona	Arizona Innovation Challenge	Arizona Commerce Authority	Grants	The objective is to stimulate technological innovation and enhance investment and job creation in Arizona.	Recipients include technology businesses (including those within the aerospace, renewable energy, bioscience, advanced material and advanced manufacturing industries) with fewer than 30 employees and net assets of $10 million or less.	Generally $250,000.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Arizona	Healthy Forest Enterprise Incentives Program	Arizona Commerce Authority	Tax benefits	The objective is to promote forest health in Arizona.	Recipients are certified businesses primarily engaged in harvesting, initial processing or transporting of qualifying forest products that create qualifying jobs.	The program provides non-refundable income tax credits of up to $3,000 for each qualifying job created. Other incentives under the program include: (i) use tax reductions and exemptions; (ii) property tax reductions; and, (iii) transaction privilege tax exemptions.	Ongoing
Arizona	Foreign Trade Zones	Municipalities and local U.S. Customs and Border Patrol (CBP) officials	Property tax reductions and exemptions	The objective is to promote business within the state of Arizona.	Recipients are businesses located in a zone or a sub-zone.	Eligible companies may receive up to an approximately 72% reduction in state real and personal property taxes. Other benefits include: duty free zone, no time constraints on storage, shorter transit time (direct delivery), and weekly entries.	Ongoing
Arizona	Military Reuse Zone Program	Arizona Commerce Authority	Tax credit and other tax benefits	The objective is to mitigate the impact of military base closures in Arizona and stimulate growth in the aerospace industry.	Recipients include manufacturers, assemblers, or fabricators of aviation or aerospace products, as well as providers of aviation or aerospace services, located within a "military reuse zone."	This program provides non-refundable tax credits of up to $10,000 per qualifying employee. Other incentives under the program include: (i) property tax reductions and (ii) transaction privilege tax exemptions.	Ongoing
Arizona	Sale of Machinery or Equipment Used in Mining and in Drilling for or Extracting Oil or Gas from the Earth	Arizona Department of Revenue	Corporate income tax deduction	The objective is to promote industries within the State of Arizona.	Recipients include the oil, gas and mining sectors.	The program provides an income tax deduction in varying amounts.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Arizona	Machinery, Equipment or Transmission Lines Used Directly in Producing or Transmitting Electrical Power	Arizona Department of Revenue	Sales tax refunds and exemptions	The objective is to promote the electrical energy industry in the State of Arizona.	Eligible industries are those that use machinery, equipment or transmission lines used directly in producing or transmitting electrical power	The program provides sales tax refunds and exemptions in varying amounts.	Ongoing
Arizona	Qualified Facility Tax Credit Program	Arizona Commerce Authority	Tax credit	The objective is to promote the location and expansion in Arizona of manufacturing facilities, including manufacturing-related research and development and headquarters facilities.	Recipients are businesses that: (i) make a qualifying capital investment to establish or expand a facility which devotes at least 80% of the square footage and payroll of the facility to qualified manufacturing, manufacturing-related research and development or headquarters; and (ii) create qualifying jobs at the facility. In order to constitute qualifying jobs for purposes of the program, (i) at least 51% of the new jobs created at the facility must pay wages equal to, or in excess of a certain percentage of the median Arizona annual production wage, and (ii) all new jobs must include health insurance coverage for which the employer pays at least 65% of the cost.	The program provides refundable tax credits equal to the lesser of: (i) 10% of the total qualified investment made at the facility; (ii) $20,000 per qualifying job created at the facility; or (iii) $30 million. The credits are claimed in equal increments over a 5-year period.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Arizona	Research and Development (R&D) Tax Credit Program	Arizona Commerce Authority (ACA) & Arizona Department of Revenue (ADOR)	Tax credit	The objective is to encourage investments in research and development.	Refundable tax credits administered by the ACA are limited to corporate taxpayers employing fewer than 150 full-time employees. Nonrefundable R&D tax credits administered by ADOR have no similar restriction on qualification.	ACA administered refundable tax credits are up to 75% of the excess of the general nonrefundable R&D credit over the credit recipient's annual income tax liability. ADOR administered nonrefundable R&D tax credits equal to 24% of the first $2.5 million of qualifying R&D expenses plus 15% of the qualifying R&D expenses in excess of $2.5 million. In respect to research conducted at a public Arizona university, the ADOR also provides for a tax credit equal to as much as 34% of qualifying R&D expenses. Unused nonrefundable tax credits generally may be carried forward for up to 15 years.	Ongoing
Arizona	Private Activity Bonds	Arizona Finance Authority	Bond	The objective is to promote industrial development.	Issued to finance construction and equipment purchases associated with industrial and manufacturing facilities, residential rental projects, facilities for the furnishing of water, sewage and solid waste facilities and more. Interest on private activity bonds may be exempt from federal income tax for most bondholders.	$693,107,100 Annual Cap	Ongoing
Arizona	Commercial and Industrial Solar Tax Credit	Arizona Commerce Authority	Tax Credit	The objective is to promote solar energy production infrastructure development.	This program provides an income tax credit for businesses installing solar energy devices at Arizona	The tax credit is equal to 10% of the installed cost of the solar energy device, up to $25,000 in credits for one	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					facilities.	building in a single tax year and $50,000 in total credits per taxpayer per tax year.	
Arizona	Renewable Energy Production Tax Credit	Arizona Department of Revenue	Tax Credit	The objective is to promote renewable energy production.	Utility-scale energy production companies are the targeted recipients.	The tax credit provided is based on the amount of electricity produced annually for a 10-year period using solar light, solar heat, wind or certain types of biomass. The income tax credits established are intended to promote investment in renewable energy production using low-emission and zero-emission electricity generation technologies. The credits are only for qualified energy generators with at least 5 megawatts generating capacity.	Ongoing
Arizona	Renewable Energy Tax Incentive Program	Arizona Commerce Authority	Property Reclassifica-tion	The objective is to promote job creation and capital investment for renewable energy companies.	This program is for manufacturing facilities or headquarters facilities for businesses primarily engaged in manufacturing renewable energy equipment	The benefit is based on the underlying property value - property can be reclassified for a tax savings up to 72%.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Arizona	Defense Restructuring Program	Arizona Department of Commerce	Tax credits/ Incentives	The objective is to assist defense contractors in the state in maintaining and attracting contracts with the Department of Defense (DOD) and to encourage defense contractors to diversify into commercial markets, adopt new manufacturing processes and technologies, and consolidate facilities into the state.	Recipients include defense contractors (manufacturers, assemblers or fabricators).	This program provides a credit allowed against corporate income taxes for up to 40% of the real and personal property taxes paid based on jobs retained and created, and corporate and individual income tax credits for increases in net employment above an established baseline. The credit is a dollar amount allowed for each new employee equalling $7,500 over five years; and depreciation or amortization costs of capital investments may be subtracted from Arizona gross income equal to one-half of the time period allowed under the U.S. Internal Revenue Code.	Ongoing
Arizona	Enterprise Zone Program	Arizona Department of Commerce	Tax credit	The objective is to improve the economies of areas in the state with high poverty or unemployment rates by enhancing opportunities for private investment in certain areas called enterprise zones.	Benefits apply to businesses located in disadvantaged areas designated as state enterprise zones creating new full-time jobs that pay at least a designated "county wage" and provide health insurance coverage for which the company pays at least 50%. 35% of the jobs for which the tax credits are claimed must be filled by zone residents.	This program provides an income tax credit for net increases in qualified employment positions. These credits may be up to $3,000 per qualified employment position over three years. In addition, qualified manufacturing businesses locating or expanding within these zones can apply for a class six property tax classification (5% of full-cash value) for a period of 5 years.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Arizona	Motion Picture Production State Transaction Privilege Tax Refund	Arizona Department of Commerce	Tax refund	The objective is to promote the film industry.	The film production industry is the recipient.	A 50% transaction privilege (sales) tax refund to qualifying production companies for projects filmed in Arizona. Specific Department of Revenue rules must be followed to both apply and qualify for this rebate against the 5.6% state sales tax. Only purchased tangible goods and leased property can be claimed for refund. Feature films, telefeatures, music videos, documentaries, episodic television series and other television production must meet the $1 million expenditure threshold of qualified spending over any consecutive 12-month period for one or more productions or portions thereof shot in Arizona to be eligible. Commercial advertising production must meet the $250,000 expenditure threshold in qualified spending with the same time parameters as features.	The program was terminated during reporting period.
Arizona	Solar Liquid Fuel Tax Credit	Arizona Department of Revenue	Tax credit	The objective is to promote use of solar energy.	Recipients are taxpayers involved in increased research and development activities with regard to solar liquid fuel.	For taxable years beginning from and after 31 December 2010 through 31 December 2021, a credit is allowed for increased research and development activity related to solar liquid fuel. The amounts vary.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Arizona	Lucid Motors	Arizona Commerce Authority	Tax incentives and grants	The objective of the project is to increase employment activity within the state by constructing a plant in Casa Grande.	Lucid Motors	This program will provide up to $5 million in grants; $40 million in tax credits and $1.5 million in job training grants.	Ongoing
Arkansas	Research & Development	Arkansas Economic Development Commission (15-4-2708)	Tax credit	The three research and development credits are intended to provide incentives for university-based research, in-house research and research and development in start-up, technology based enterprises.	Recipients include businesses that contract with Arkansas universities for research and development; existing, mature firms conducting in-house research; and new "targeted" businesses engaged in research and development.	The amount of income tax credits earned ranges from 20%-33% of eligible research and development expenditures depending upon program.	Ongoing
Arkansas	Targeted Business Incentives	Arkansas Economic Development Commission (Consolidated Incentive Act of 2003, 15-4-2701, et seq)	Tax credits and refunds	The objective is to create well-paying jobs in emerging, start-up high technology sectors.	Recipients are "targeted businesses" that have been operating in Arkansas less than 5 years; have an equity investment of $250,000; pay wages that are at least 150% of the lesser of the county or state average wage; have cumulative annual payrolls between $100,000 and $1 million; and are classified within 1 of the following 6 sectors: advanced materials and manufacturing systems; agriculture, food and environmental sciences; biotechnology, bioengineering and life sciences; Information technology; transportation logistics; and bio-based products.	Eligible companies may receive up to 3 incentives under this program: (a) refund of state and local sales and use taxes paid on building materials and machinery and equipment associated with the project; (b) 10% state income tax credit for 5 years based on new payroll, not to exceed $100,000 annually; (c) 33% state income tax credit based upon eligible research expenditures, not to exceed $50,000 annually.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Arkansas	Digital Product and Motion Picture Industry Development Act	Arkansas Economic Development Commission (15-4-2001, et seq)	Cash rebates based upon production and payroll expenditures	The objective is to cultivate digital and motion picture production in Arkansas.	Recipients are eligible production companies expending at least $50,000 within a six-month period in connection with the production of at least one state-certified production or post-production project.	Companies may receive two incentives under this program: (a) production rebate equalling 15% of qualified Arkansas production/post-production expenditures and (b) payroll rebate equalling 10% of payroll of Arkansas residents engaged in eligible productions.	Ongoing
Arkansas	Arkansas Alternative Fuels Development Program	Arkansas Agriculture Department, Arkansas Alternative Fuels Development Act, Arkansas Code § 15-13-102, as amended by Act 977 of 2009	Grants	The objective is to increase the availability of alternative fuels by awarding grants to alternative fuels producers, feedstock processors and distributors.	Recipients are alternative fuels producers, feedstock processors and distributors. Grants are to assist in the construction, modification, alteration, or retrofitting of feedstock processing facilities in Arkansas.	The program provides grants not in excess of $3 million or 50% of the project cost, whichever is less to a feedstock processor in any fiscal year. Distribution grants not in excess of $300,000 or 50% of the project cost, whichever is less to any alternative fuel distributor per year.	Ongoing
Arkansas	Capital Access Program	Various capital programs of the Arkansas Development Finance Authority	Loans	The objective is to strengthen and advance the financial infrastructure that supports and accelerates the growth of manufacturing enterprises in Arkansas.	The Capital Access Program provides working capital loans to a variety of industries including agriculture, manufacturing, wholesale/retail, construction, service, etc.	Amounts vary depending upon the funds/purpose. E.g., $100,000 limit for technology validation funds, $750,000 for enterprise development.	Ongoing
Arkansas	Recycling Equipment Tax Credit	Arkansas Act 654 of 1993 as administered by the Arkansas Department of	Income tax credit	The objective is to promote environmental stewardship and encourage investment in recycling enterprises.	Recipients include any taxpayer who purchases equipment used exclusively for reduction, reuse or recycling of solid waste material for commercial purposes, whether or not for	The amount of the tax credit equals 30% of the cost of eligible equipment and installation costs.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
		Environmental Quality			profit, and the cost of installation of such equipment by outside contractors. Such equipment must be used in the collection, separation, processing, modification, conversion, treatment or manufacturing of products containing at least 50% recovered materials of which at least 10% is post-consumer waste.		
Arkansas	Small Business Loan Program	Arkansas Economic Development Commission	Loans	The objective is to stimulate economic growth, concentrating in economically deprived areas, by appropriating funds to be used as participation loans originated by approved community lenders for small businesses.	Loans are provided for businesses employing less than 50 employees and having less than $1 million gross annual sales. Preference is given to loans in high unemployment areas.	This program provides financing amounts between $2,500 and $40,000, not to exceed 50% of total loan amount.	Ongoing
Arkansas	Tax Increment Financing	Act 1197 of 2001, 14-68-301, et seq.	Local revenue bonding authority	The objective is to enable local governments to issue bonds to finance improvements in a redevelopment district. The bonds are secured and paid back from the incremental local ad valorem revenue (except first 25 mils for educational base, libraries, firemen pension funds and hospitals) as a result of the improvements.	A redevelopment district must be in an area that is defined as blighted, deteriorated or underdeveloped.	The amount varies depending upon project-deferred revenue.	Ongoing
Arkansas	Advantage Arkansas	Arkansas Economic	Tax credit	The objective is to encourage job creation.	Recipients include eligible businesses paying at least	This program provides income tax credit based upon a	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
		Development Commission (Consolidated Incentive Act of 2003, 15-4-2701, et seq)			minimum lowest county wage ($11.05 for 2013) include: manufacturers; distribution centers; office sector businesses; commercial, physical or biological research; and, corporate headquarters; and the following with 75% out-of-state revenues: scientific-technical services businesses; digital content and motion picture production companies; and, certain non-retail businesses that pay above-average wages.	percentage of the payroll for new permanent employees. Minimum payroll thresholds and benefits are dependent on the tier in which the company locates or expands; Tier 1 - $125,000 minimum payroll - 1% benefit; Tier 2 - $100,000 minimum payroll - 2% benefit; Tier 3 - $75,000 minimum payroll - 3% benefit; Tier 4 - $50,000 minimum payroll - 4% benefit. Maximum credit is 50% of income tax liability each year. Credit accrues for 5 years.	
Arkansas	Create Rebate	Arkansas Economic Development Commission (Consolidated Incentive Act of 2003, 15-4-2701, et seq)	Annual cash rebate (at discretion of AEDC Executive Director)	The objective is to encourage job creation.	Eligible businesses (which must create at least $2 million in new annual payroll) include: manufacturers; distribution centers; office sector businesses; commercial, physical or biological research; and, corporate headquarters; and the following with 75% out-of-state revenues: scientific-technical services businesses; digital content and motion picture production companies; and, certain non-retail businesses that pay above-average wages.	Incentive are based upon a percentage of payroll of new permanent employees. Minimum payroll thresholds and benefits are dependent on the tier in which the company locates or expands: Tier 1 - 3.9%; Tier 2 - 4.25%; Tier 3 - 4.5%; Tier 4 - 5%. Term of the agreement is determined by the Director, up to 10 years. Targeted businesses (see above) paying 175% of lesser of state or county average wage) may receive 5% for up to 10 years regardless of tier status.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Arkansas	Research in Area of Strategic Value; In-House Research in Area of Strategic Value	Arkansas Science & Technology Authority (with Arkansas Economic Development Commission) (Consolidated Incentive Act of 2003, 15-4-2708(d)(1)(A)	Income tax credit	The objective is to encourage investment in research and development.	Recipients include any entity with qualified research expenditures with approval determined by ASTA board of directors.	The program provides an income tax credit equal to 33% of qualified research expenditures. The agreement term is five years and the credit claimed is limited to $50,000 per tax year, but may be carried forward for nine years.	Ongoing
Arkansas	Targeted Business Incentives	Arkansas Economic Development Commission (AEDC) (Consolidated Incentive Act of 2003, 15-4-2706 (e), 2708 (c) and 2709)	Tax credits and refunds	The objective is to create well-paying jobs in emerging, start-up, high technology sectors.	Targeted Businesses are businesses that have been operating in Arkansas less than 5 years; have an equity investment of at least $250,000; pay wages that are at least 150% of the lesser of the county or state average wage; have cumulative annual payrolls between $100,000 and $1 million; and are classified within 1 of the following 6 sectors: advanced materials and manufacturing systems; agriculture, food and environmental sciences; biotechnology, bioengineering and life sciences; information technology; transportation logistics; and bio-based products.	Eligible companies may receive up to 3 incentives under this program: (a) refund of state and local sales and use taxes paid on building materials and machinery and equipment associated with the project; (b) 10% state income tax credit for 5 years based on new payroll, not to exceed $100,000 annually; (c) 33% state income tax credit based upon eligible research expenditures, not to exceed $50,000 annually.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Arkansas	Equity Investment Incentive	Arkansas Economic Development Commission, Arkansas Science and Technology Authority (7/1/2015 will be a division of AEDC) and Arkansas Development Finance Authority, Act 566 of 2007, 15-4-3301 et seq	Income tax credit	The objective is to encourage capital investment by targeted, early stage and start-up businesses that create new high paying jobs.	Eligibility is limited to investments in 1 of the following 6 sectors: advanced materials and manufacturing systems; agriculture, food and environmental sciences; biotechnology, bioengineering and life sciences; Information technology; transportation logistics; and bio-based products or in businesses that receive assistance in the form of equity investments from capital investment funds that target early-stage businesses and start-up businesses if the business pays 150% of the lesser of state or county average wage and meets other criteria specified by the code.	This program provides transferrable 33.33% income tax credits based upon qualified investment amounts. Credits cannot offset more than 50% of income tax liability annually.	Ongoing
Arkansas	Wind Energy Income Tax Exemption	Arkansas Department of Finance and Administration	Tax exemption	The objective is to stimulate job creation and investment in wind energy manufacturing by exempting up to 25 years of income taxes for new wind energy manufacturing companies.	Recipients must be a manufacturer of wind energy equipment and/or components.	This program provides exemptions up to 25 years are based upon various calculations which result in the number of years the income tax exemption is granted to the qualified windmill blade or windmill component manufacturer.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Arkansas	Arkansas Alternative Fuels Development Program	Arkansas Agriculture Department, Arkansas Alternative Fuels Development Act, Arkansas Code § 15-13-102, as amended by Act 977 of 2009	Grant	The objective is to increase the availability of alternative fuels by awarding grants to alternative fuels producers, feedstock processors and distributors.	Recipients include alternative fuels producers, feedstock processors and distributors. Grants are to assist in the construction, modification, alteration, or retrofitting of feedstock processing facilities in Arkansas.	Grants to feedstock processors do not exceed $3 million or 50% of the project cost, whichever is less in any fiscal year. Grants to distributors do not exceed $300,000 or 50% of the project cost, whichever is less in any fiscal year.	Ongoing
Arkansas	Risk and Venture Capital Investment Programs	Various capital programs of the Arkansas Development Finance Authority	Venture/risk capital	The objective is to strengthen and advance the financial infrastructure that supports and accelerates the growth of technology-based enterprises in Arkansas.	Recipients include technology-based enterprises (see targeted businesses listed in Targeted Ark Plus program) that are in the early stages of development and are not yet able to attract adequate private sources of traditional financing or venture or investor-backed capital for their growth and development. A portion of this fund will be used to validate early state technology before other investments can be made. The Capital Access Program provides working capital loans to a variety of industries including agriculture, manufacturing, wholesale/retail, construction, service, etc.	Amounts vary depending upon the funds/purpose. For example, there is a limit of $100,000 for technology validation funds, and a limit of $750,000 for enterprise development.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Arkansas	Quick Action Closing Fund	Arkansas Economic Development Commission with approval from the Arkansas Governor	Grant	The objective is to encourage capital investment and payroll growth in Arkansas.	Businesses meeting job and investment guidelines may be granted Quick Action Closing Fund Grants at the discretion of the Governor to undertake eligible economic development projects. These are generally job creation and investment generating projects where a positive economic benefit is required.	Grants have no ceiling but the projects must show a positive economic impact and are subject to program appropriation cap amounts.	Ongoing
Arkansas	Biotechnology Incentives and Credits	Arkansas Department of Finance and Administration	Tax credits	The objective is to encourage the development of the biotechnology industry within the state.	Tax credits are available for the development of biochemistry, molecular biology, genetics, and bioengineering to meet the needs of agriculture, forestry, environmental industries, modern medicine and pharmaceuticals.	The tax credits are equal to: 5% of the construction, expansion, improvement, renovation or purchase of biotechnology facility; 30% of the cost for training employees; and, 20% of the amount of costs for qualified research.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Arkansas	Coal Mining Tax Credit	Arkansas Department of Finance and Administration	Tax credits	The objective of the program is to increase employment.	This program is for coal companies mining in Arkansas.	An income tax credit of $2.00 per ton of coal mined, produced, or extracted is provided. An additional credit of $3.00 per ton will be allowed for each ton of coal mined in excess of 50,000 tons in a tax year. The credit can only be earned if the coal is sold to an electric generation plant for less than $40.00 per ton excluding freight charges. The credit expires five tax years following the tax year in which the credit was earned. To claim the tax credit, a company must attach to its tax return a copy of the Certificate of Tax Credit issued by the Tax Credits/Special Refunds Section.	Ongoing
Arkansas	State General Obligation Bond Financing (Amendment 82, Arkansas Constitution)	Arkansas Economic Development Commission. Projects also involve the Arkansas Governor's Office, the Department of Finance and Administra-tion, and require	State General Obligation Bond Financing (Proceeds can be in the form of grants and loans) for infra-structure	To encourage capital investment and job creation in Arkansas.	Sole proprietor, partnership, corporation, limited liability company, joint venture, or association taxable as a business entity, or any combination of these entities, that qualifies as an eligible business under the Consolidated Incentive Act of 2003, 15-4-2701 et seq.; and	No cap. Subject to legislative approval based upon economic impact of project.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
		legislative approval. Amendments 82, 90, and 97. Enabling legislation at 15-4-3201 et seq.					
California	New Hire Tax Credit	Franchise Tax Board	Tax credit	The objective is to encourage development in underdeveloped regions of the state.	This tax incentive is provided to small businesses that create new jobs in geographically targeted zones.	A total of $400 million has been allocated for this program. The estimated amount of tax credit claimed for 2015 is $693,323.	Ongoing
California	Recycling Market Development Zone Program	California Integrated Waste Management Board	Mixed financing	The Recycling Market Development Zone (RMDZ) Program was developed by the California Environmental Protection Agency, Integrated Waste Management Board. Businesses locating within the 40 designated zones can take advantage of low-interest loan packaging, local permit streamlining, technical assistance and information sharing. In addition, RMDZ loans are available for recycling projects.	Any business or local government agency located in a Recycling Zone utilizing post-consumer or secondary waste material in their production process may apply for a recycling loan. Private businesses and not-for-profit organizations may borrow funds for real property, equipment, working capital, or refinancing of onerous debts.	Each eligible business or local government agency may borrow up to 50% of the cost of any project up to a maximum of $1 million. In 2015-2016, the amount of loans awarded was approximately $6,833,000.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
California	Community Development Block Grant Program	Housing and Community Development Department	Grant	The objective is to create or retain jobs for low-income workers in rural communities.	Recipients are businesses that locate in counties with fewer than 200,000 residents in unincorporated areas and cities with fewer than 50,000 residents and are not participants in the U.S. Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) program.	This program provides grants of up to $500,000. The total amount of grants awarded in 2016 was approximately $3,030,000.	Ongoing
California	STAR Program; Film California First	California Film Commission	Sale tax exemption; free/nominal fee for use of surplus state-owned assets; reimburse-ments for filming on public property	The objective is to encourage film production within the state.	Recipients are purchasers or lessors of film equipment.	This program provides a 5% sale tax exemption for purchasers/lessors of film equipment; use of unused state properties for free or nominal fee; and reimbursement of fees involving production on public property up to $300,000.	Ongoing
California	Film & TV Tax Credit 2.0	California Film Commission	Tax credit	The objective is to preserve the California film industry and encourage its continued economic viability.	Recipients include qualified film and TV production entities.	Films that are eligible for 20% tax credit: feature films ($1 million minimum budget); movies-of-the-week and miniseries; new television series; and TV pilots. Films that are eligible for 25% tax credit include: independent projects and relocating TV series. Activities that are eligible for a 5% credit "uplift" include: filming outside the Los Angeles 30-mile zone; music scoring and music track recording expenditures; and visual effects expenditures.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						Note: The maximum credit a production can earn is 25%.	
California	Motion Picture Tax Credit Program	California Film Commission	Tax credit	To encourage film production in California.	Recipients are producers of films.	The total amount is limited to $100 million through to 2019.	Ongoing
California	New Markets Tax Credit	California Department of Financial Institutions (CDFI)	Tax credit	The objective is to provide investments in low income communities.	Recipients are companies with qualified equity investments in designated Community Development Entities (CDEs).	The credit provided to the investor is 39% of the cost of the investment and is claimed over a seven year period.	Ongoing
California	Biomass Fuel Incentive	Section 25678 of the California Public Resources Code	Grant	The objective is to promote liquid fuels fermented in California from biomass and biomass-derived resources.	Recipients are producers of liquid fuels fermented in California from biomass and biomass derived resources.	This grant provides a 40 cent per gallon production incentive.	Ongoing
California	Ethanol Tax Credit	Bill 8651.8 of the California Revenue and Taxation Code	Tax credit	The objective is to encourage the use of alternative fuels.	This tax credit applies to fuels consisting of at least 85% ethanol or methanol.	This program reduces the excise tax to one half the normal rate for each gallon of ethanol or methanol used.	Ongoing
California	Partial Sales and Use Tax Exemption for Manufacturing and Research & Development Equipment	Franchise Tax Board	Tax exemption	The objective is to attract new business to California.	Recipients include California taxpayers engaged in manufacturing and in certain types of research and development activities in the fields of biotechnology or physical, engineering and life sciences.	The sales tax on qualifying equipment is reduced from 7.5% to 3.3%.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
California	Sales and Use Tax Exclusion (STE) Program	California Alternative Energy and Advanced Transportation Financing Authority	Tax exemption	This program promotes the creation of California based manufacturing, California based jobs and the reduction of greenhouses gases, air and water pollution.	Recipients are advanced manufacturers and manufacturers of alternative energy and advanced transportation products, components or systems.	Under this program, the full sales and use tax is exempted but capped at $100 million in exclusions in a calendar year.	Ongoing
California	California Competes	Governor's Office of Business and Economic Development	Tax Credit	To encourage the relocation of businesses to California and revitalize disadvantaged areas.	Eligible businesses are judged on the following eleven criteria: • Number of jobs created or retained • Compensation paid to employees • Amount of investment • Extent of unemployment or poverty in business area • Other incentives available in California • Incentives available in other states • Duration of proposed project and duration of commitment to remain in this state • Overall economic impact • Strategic importance to the state, region, or locality • Opportunity for future growth and expansion • Extent to which the benefit to the state exceeds the amount of the tax credit	The minimum amount of an applicant's request shall be $20,000 and the maximum amount shall be subject to the limitations set forth in Revenue and Taxation Code sections 17059.2 and 23689. Businesses can carry the credit over for six years.	Ongoing
California	Sale and Use Tax Exemption (Chapter 4. Exemptions: Art. 1, Section 6368)	Department of Revenue	Tax Exemption	The objective is to support commercial deep sea fishing.	Deep sea or foreign commerce fishers outside of California territorial waters are eligible.	The amount of the benefit is equal to the amount of the tax that does not have to be paid.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Colorado	Enterprise Zone	Office of Economic Development & Int'l Trade	Tax credit	The objective is to provide tax credits for investment and employment which takes place within state designated enterprise zones.	Any business locating or expanding within a designated enterprise zone is potentially eligible. Specific programs, however, are targeted at agricultural processing, manufacturing, and R&D. Companies must invest in equipment used exclusively in the zone; hire new full-time employees; pay for 50% or more of an employee's health insurance; conduct R&D activities in the zone; invest in job training; invest in the rehabilitation of a building that is over 20 years old and vacant; or make a contribution to approved zone development projects in zones.	This program provides an investment credit of 3% for investments in equipment used exclusively in the enterprise zone. A 25% income tax credit (not to exceed $50,000) is provided to rehabilitate vacant buildings. A 10% credit is provided for employer job training expenses. There is a $500 tax credit for each new full-time employee, an additional $500 credit for each full-time agricultural processing or manufacturing employee and an additional $200 for each employee for whom the employer pays health insurance. A 3% tax credit is granted for increases in R&D expenditures. There is also a tax credit of 25% (not to exceed $100,000) for private contributions to local zone administrators for enterprise zone development projects. Localities also have the option of refunding local property tax and/or sales and use tax on equipment and supplies.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Colorado	Biotech Sales and Use Tax Refund	Department of Revenue	Tax refund	The objective is to promote business within the state.	Benefits are provided to a "Qualified taxpayer" that purchases, stores, uses, or consumes tangible personal property to be used in Colorado directly and predominately in research and development of biotechnology.	For the calendar year commencing 1 January 1999, and for each calendar year thereafter, each qualified taxpayer is allowed to claim a refund of all state sales and use tax paid by the qualified taxpayer on the sale, storage, use, or consumption of tangible personal property to be used in Colorado directly and predominately in research and development of biotechnology during that calendar year. To claim the refund a qualified taxpayer submits a refund application to the department of revenue on a form provided by the department.	Ongoing
Colorado	Aviation Development Zone Tax Credit (ADZ)	Colorado Office of Economic Development and International Trade	Tax credit	The objective is to encourage aircraft manufacturing in the state.	Recipients are qualified aircraft manufacturers.	Aircraft manufacturers located in a Colorado aviation development zone may qualify for a state income tax credit of $1,200 per new employee. The credit is available for tax years beginning on or after 1 January 2006.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Colorado	Advanced Industries Investment Tax Credit	Office of Economic Development and International Trade	Tax credit	The objective is to increase employment and investment in the seven advanced industries in Colorado: Advanced manufacturing, aerospace, bioscience, infrastructure and engineering, electronics, technology and information, and energy and natural resources.	This program provides tax credits to investors who make equity investments in advanced industry startups. Credits are limited, both at the individual level and the program level.	Amounts vary and are capped at $750,000 for 2015.	Ongoing
Colorado	Advanced Industry Grant Program (AI)	Office of Economic Development and International Trade	Grants	The Advanced Industries (AI) Accelerator Programs were created in 2013 to promote growth and sustainability in these industries by helping drive innovation, accelerate technology commercialization, encourage public-private partnerships, increase access to early stage capital and create a strong ecosystem that increases the state's global competitiveness.	The program provides Proof of Concept Grants to research institutions with technology transfer offices, early stage companies and to non-profits who provide infrastructure that fills gaps in the AI ecosystems and can be used as matching dollars for federal funds.	$150,000-$500,000	Ongoing
Colorado	Certified Capital Companies Program (CAPCO)	Office of Economic Development and International Trade	Venture/risk capital	The program encourages new business development and expansions of businesses by making a $75 million statewide pool available for investment throughout Colorado, and a $25 million rural pool available for investment in designated rural counties	Provides assistance for the formation of new businesses and the expansion of existing businesses that create jobs in the State by providing funds to invest in Colorado businesses.	Assistance provided is between $100,000 and $3,300,000. The CAPCOs may consider requests for less than $100,000 on a case-by-case basis.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
				in Colorado.			
Colorado	Community Development Block Grant Program	Office of Economic Development & Int'l Trade	Loan/ guarantees	The Business Loan program is responsible for promoting and fostering economic development efforts at the local level by providing financial assistance in the form of loans and loan guarantees to businesses in their respective regions. The loan program is locally driven, with each loan fund having its own local loan review committee and local Board of Directors. Colorado uses federal funds and Community Development Block Grant Funds (CDBG Funds) it receives to provide funding to aid the state's Business Loan Funds.	Businesses in certain regions.	The amounts vary.	Ongoing
Colorado	Job Growth Incentive Tax Credit	Office of Economic Development and International Trade	Tax Credit	This is a job creation incentive program with tax credits for creating jobs in Colorado with particular credits for job creation in rural areas.	Businesses have to create at least 20 net new jobs (full-time equivalents) in Colorado during the credit period with an average yearly wage of at least 100% of the county average wage rate based on where the business is located. A business located in an Enhanced Rural Enterprise Zone has to create at least five net new jobs (full-time equivalents) in Colorado during the credit period with	The Job Growth Incentive Tax Credit (JGITC) provides a state income tax credit equal to 50% of the employee tax (FICA) paid by the business on the net job growth for each calendar year in the credit period.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					an average yearly wage of at least 100% of the county average wage based on where the business is located.		
Connecticut	Small Business Express Program	Department of Economic and Community Development	Loans and matching grants	The program provides loans and grants to Connecticut's small businesses to spur job creation and growth.	Small businesses with operations in Connecticut, registered to conduct business for not less than twelve months, in good standing with all state agencies, and employing not more than 100 employees, are eligible to apply. Priority funding is given to applications within Connecticut's economic base industries, which include precision manufacturing, business services, green and sustainable technology, bioscience, and information technology sectors.	Revolving loan fund loans are: $10,000-100,000. Express job creation incentive program loans are: $10,000-300,000. Matching grants are: $10,000-100,000. The total amount of loan/grant funding in fiscal year 2016 was $141,050,908.	Ongoing
Connecticut	Apprenticeship Training Tax Credit in Manufacturing, Plastics, Plastics-Related, or Construction Trades - §12-217g	Connecticut Department of Labor	Tax credit	The objective is labor training.	Recipients are companies in manufacturing trades (machinists, tool and die makers, machine tool repairers), plastics and plastic-related trades and construction trades.	Manufacturing and Plastics/Plastics-Related Trades: A firm may apply for a credit of up to $4800 per apprenticeship. The amount of the credit is limited to the lesser of 50% of the actual wages paid or the total number of working hours during the year multiplied by $4.00, or $4,800. Construction Trades: A firm may apply for a credit of up to $4000 per apprenticeship. The amount of the credit is limited to the lesser of 50% of the actual wages paid or the total	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						number of working hours during the year multiplied by $2.00, or $4,000.	
Connecticut	Connecticut Capital Access Fund: Urban	Connecticut Development Authority (CDA)	Loan	This program promotes access to bank lending through the use of portfolio loan insurance. Loss reserves up to 29.5% are used to induce bank lending in targeted areas. Up to 9.5% of cash reserves are available for other small business loans. Direct loans are also available up to $250,000 for buildings, equipment and working capital for specialized projects.	Businesses located in New London or Windham counties or one of 25 designated municipalities are eligible for targeted business loans. Special emphasis on minority and women-owned businesses. Small business assistance loans available for businesses with 100 or fewer full-time employees.	No prior CDA approval is required for new bank loans up to $250,000. The maximum loan is $500,000 with a maximum term of 15 years.	Ongoing
Connecticut	Connecticut Innovations	Connecticut Innovations, Inc.	Equity	The goal of these efforts is the creation and sustainable growth of a community of high technology companies vital to Connecticut's future.	To be considered as a Connecticut Innovations portfolio client, a company must have a proprietary technology, since this is typically the collateral for providing funds.	Product development financing is available for a minimum of 40% of the project funds between $50,000 and $1,000,000 in funds. Companies may apply for up to $500,000. Investments are structured using a variety of vehicles, including debt, equity, quasi-equity and royalties. Generally, the fund expects a compounded annual rate of return of 25-40%. The structure of the investment terms depends upon the risk assessment made by Connecticut Innovations' staff, and the needs of the business.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Connecticut	Enterprise Corridor Zones	State of Connecticut Department of Economic and Community Development	Tax benefits	Enterprise Corridor Zones are located along Route 8 in the state's Naugatuck Valley and Interstate 395 in the eastern region of the state. The benefits available in an enterprise corridor zone are the same as in an enterprise zone, subject to the similar qualifying terms and conditions.	The communities located in the corridor zones are: Ansonia, Beacon Falls, Derby, Griswold, Killingly, Lisbon, Naugatuck, Plainfield, Putnam, Seymour, Sprague, Sterling, Thompson, Torrington and Winchester. Municipalities in the enterprise corridor zones are not classified as targeted investment communities, and are therefore not eligible to extend urban job benefits.	The amounts vary.	Ongoing
Connecticut	Enterprise Zone or Entertainment District Tax Credit	State of Connecticut Department of Economic And Community Development	Tax credit	This program provides a tax credit for relocating or expanding a facility within a designated enterprise zone or entertainment district.	Eligible recipients/activities include manufacturers, R&D, warehousing and certain services and entertainment related business as defined by regulations located in enterprise zones or entertainment districts.	This program allows a business to claim 25% or 50% of their allocable State Corporate business tax as a credit. Corporations may claim this credit for 10 years beginning with the first year following certification.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Connecticut	Enterprise Zone Program	State of Connecticut Department of Economic and Community Development	Tax benefits	Connecticut's Enterprise Zone Program represents a state and local partnership for the promotion of good business development, residential development, and the creation and retention of jobs. It targets a variety of state and local incentives for specific areas of 17 Connecticut municipalities.	Recipients are manufacturers and firms in certain qualifying service sectors in the targeted investment communities. The program is geared toward manufacturing and certain service sector businesses as well as research and development related to manufacturing and distribution of manufactured products. Eligible facilities include newly constructed facilities, older facilities idle for at least one year prior to being acquired through lease or purchase, and facilities that are substantially renovated or expanded.	Manufacturing facilities located within the zones are eligible for the following assistance: 1) five-year, 80% abatement of local taxes on real estate improvements and personal property acquisitions; 2) ten-year, 25% credit on corporate business taxes (50% if at least 5% of all new employees are from the enterprise zone or from the municipality's disadvantaged population); 3) low-cost loans and free technical assistance; 4) job-training and placement assistance; and 5) exemptions from both state real estate conveyance taxes and sales taxes on machinery replacement parts. Both commercial businesses and residential facilities (where tenants satisfy maximum income level criteria) are eligible for a seven-year graduated tax deferral on increased assessments for improvements to property, exemptions on state real estate conveyance tax, and local incentives.	Ongoing
Connecticut	Manufacturing Assistance Act	State of Connecticut Department of Economic and Community	Loan	The objective is to provide financing for a variety of manufacturing projects.	Recipients are an economic base business or business that has a North American Industrial Classification code of 311111 through 339999 or	The program funds 50% of total project costs; up to 75% for joint ventures between two or more municipalities, up to 90% in targeted	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
		Development			493110, 493120, 493130, 493190, 511210, 512110, 512120, 512191, 522210, 522293, 522294, 522298, 522310, 522320, 522390, 523110, 523120, 523130, 523140, 523210, 523910, 524113, 524114, 524126, 524127, 524128, 524130, 524292, 541711, 541712, 551111, 551112, 551114, 561422, 611310, 611410, 611420, 611430, 611513, 611519, 611710 and 624410 or any business that is part of an economic cluster, or any establishment or auxiliary or operating unit thereof, as defined in the North American Industrial Classification System Manual, which has demonstrated to the satisfaction of the commissioner that it has the qualifications, including financial qualifications, necessary to carry out a business development project.	investment communities, and up to 100% for defense diversification projects. The term of the state's economic development loans is typically for a period of ten years as recipients of said financial assistance are required by statute to maintain their operations in the state of a ten year period. However, the state has the authority to set any term it deems appropriate. Interest rates charged under the program are slightly below market rates. Maximum amount is capped at $10 million.	
Connecticut	Manufacturing Credits to Facilities Located in Distressed Municipalities and Enterprise Zones	Department of Revenue Services	Tax credit	To promote corporations (including manufacturing facilities) that are located in designated distressed municipalities and enterprise zones within Connecticut.	Corporations (including manufacturing facilities) that are located in designated distressed municipalities and enterprise zones within Connecticut.	This program provides tax credits up to 50% through the Department of Economic and Community Development (DCED). The amounts of the credits vary.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Connecticut	Manufacturing Facility in a High Unemployment Area Tax Credit	State of Connecticut Department of Economic and Community Development	Tax credit	The objective is to promote business in distressed municipalities.	Businesses operating in a designated area of high unemployment.	A credit may be applied against the portion of the corporation business tax allocable to a manufacturing facility located in a distressed municipality. The credits are good for up to 10 years.	Ongoing
Connecticut	Tax Credits for Manufacturers Located in Connecticut's Targeted Investment Communities	State of Connecticut Department of Economic and Community Development	Tax credit	The objective is to promote manufacturing in Connecticut's Targeted Investment Communities.	Recipients are companies in Targeted Investment Communities that are engaged in eligible activities, including investments in manufacturing facilities or in research and development activities related to manufacturing.	This program provides a 25% tax credit for 10 years for businesses relocating to or expanding in one of Connecticut's Targeted Investment Communities.	Ongoing
Connecticut	Tax Increment Financing	Connecticut Development Authority (CDA)	Financing	This program provides tax-exempt and taxable bonds for special economic development projects using incremental state tax revenues as partial security for the bonds.	Recipients include large-scale economic development projects approved by the CDA prior to July 1996 and determined to be self-sustaining through the generation of incremental taxes collected under the sales, admission, cabaret and dues taxes.	The amounts of the bonds vary and are based on a negotiated sale or competitive bid with bond purchasers developed in conjunction with the State Treasurer. The bond terms are generally 10 and 30 years.	Ongoing
Connecticut	Urban Jobs Program	Department of Economic and Community Development	Tax benefits and capital loans	The Urban Jobs Program provides incentives to manufacturing businesses to encourage the location and expansion of industrial facilities in Targeted Investment Communities within the state. The incentives are primarily tax incentives.	There are presently 17 Targeted Investment Communities.	Businesses located within the targeted areas are eligible for the following assistance: 1) An 80% local property tax abatement for five years for both real and personal property; 2) A corporate business tax reduction of 25% for ten years; 3) Working capital loans for small businesses; and 4) A 0.5% reduction in charges for state	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						industrial mortgage guarantees. Facility owners are entitled to the property tax incentives while all other incentives are reserved for facility occupants.	
Connecticut	Metro Hartford Growth Fund	Department of Economic and Community Development	Loan	The objective is to enhance employment opportunities by easing the burden of expanding, building or relocating businesses within Metro Hartford.	Recipients are: 1) businesses which plan to create new jobs within the next three years in the Metro Hartford area and 2) businesses in "growth clusters" (manufacturing, financial services, health care, information technology, distribution, tourism/entertainment, and environmental technologies).	The maximum loan amount is $350,000 per project. Most loans amount to $20,000 per new, full-time, permanent job to be created over a three year period.	Ongoing
Connecticut	Information Technology Project Grants	Connecticut Development Authority	Grant	The objective is to encourage developers and companies to utilize brownfields or industrial sites within urban communities.	Recipients are developers and companies that engage in information technology projects that are located within an enterprise zone, urban communities, or distressed areas.	The amounts vary.	Ongoing
Connecticut	Qualified Manufacturing Plant	Department of Economic and Community Development	Tax credit and tax abatement	The objective is to encourage business development within the State.	Recipients are manufacturing plants in any Targeted Investment Community with approval from the Commissioner of the Department of Economic and Community Development, and are designated a vacant or underutilized manufacturing plant, with an area of at least 500,000 square feet.	This program provides a 5-year, 80% abatement of local property taxes and a 10-year, 25% (or 50%) credit on the Connecticut Corporation Business tax.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Connecticut	Railroad Depot Zone	Department of Economic and Community Development	Tax credit and tax abatement	The objective is to provide assistance to under utilized railroad depots.	Recipients include any targeted investment community with approval from the Commissioner of the Department of Economic and Community Development, designated as an under utilized railroad depot, and located outside the boundaries of the existing Enterprise Zone.	This program provides a 5-year, 80% abatement of local property taxes and a 10-year, 25% (or 50%) credit on the Connecticut Corporation Business tax.	Ongoing
Connecticut	CT Inner City Business Loan Guarantee Program	Department of Economic and Community Development	Loan	The objective is to encourage small business growth in designated industry clusters located in the following communities: Waterbury, Hartford, New Britain, Bridgeport and New Haven.	Recipients are small businesses located in designated areas.	The loan amounts range from $50,000 to $250,000, with discounted fixed interest rates and a 1% application fee.	Ongoing
Connecticut	Digital Animation Tax Credit - §12-217ll	Connecticut Commission on Culture and Tourism	Tax credit	The objective is to encourage animation production within the State.	The beneficiary is the animation industry.	For income in years beginning on or after 1 January 2007, any state-certified animation production company incurring production expenses or costs in excess of $50,000 is eligible for a tax credit equal to 30% of such production expenses or costs.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Connecticut	Film Production Infrastructure Tax Credit - §12-217kk and §12-217jj	Connecticut Commission on Culture and Tourism	Tax credit	The objective is to encourage film production within the State.	The beneficiary is the film industry.	For state-certified infrastructure projects costing greater than $15,000 and less than $150,000, each taxpayer may be allowed a tax credit equal to 10% of the investment of the taxpayer. For state-certified projects costing $150,000 or more, but less than $1 million, each taxpayer may be allowed a tax credit equal to 15% of the investment of the taxpayer. For state-certified projects costing $1 million or more, each taxpayer may be allowed a tax credit equal to 20% of the investment of the taxpayer. Credits are assignable (salable).	Ongoing
Connecticut	Connecticut Brownfields & Information Technology Projects Tax Incremental Financing	Connecticut Brownfields Redevelopment Authority	Tax incentives and grants	The objective is to encourage brownfield redevelopment and job creation.	Recipients are investors which invest in brownfield redevelopment in Bridgeport.	The amounts vary.	Ongoing
Connecticut	Tax Incentive Development Program	Department of Economic and Community Development	Tax incentives	The objective is to increase commercial investment in Bridgeport.	Qualifying projects must a) have a minimum of $3,000,000 in estimated costs of construction or rehabilitation; b) if located in an Enterprise Zone, have a minimum of $1,000,000 in estimated costs of construction, rehabilitation and/or machinery and equipment.	The amounts vary.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Connecticut	Urban and Industrial Site Reinvestment Tax Credit - §32-9t	State of Connecticut Department of Economic and Community Development	Tax credit	The objective is to encourage investment in Connecticut's Urban Centers and the redevelopment of contaminated industrial sites.	Eligible applicants must be capable of an investment that will add significant new economic activity, increase employment in a new facility and generate significant additional tax revenues to the municipality and the state. If the investment is made by an investment fund, the fund must have an asset value of at least $60 million. If the investment is made by a taxpayer, the investment must be a minimum of $5 million.	Projects may receive a dollar for dollar corporate tax credit of up to 100% of their investment up to a maximum of $100,000,000. Credit is disbursed over a ten year period. Credits are assignable (salable).	Ongoing
Connecticut	Direct Loans	Connecticut Development Authority	Loan	The objective is to supplement the capital needs of economic base businesses that will maintain or create employment in Connecticut. Eligible uses of funds include; term working capital, the purchase of machinery and equipment, the purchase, construction, expansion, or upgrading of facilities, mortgages for owner-occupied real property, brownfield remediation and redevelopment.	Recipients are economic base businesses.	Loans are $250,000 to $5 million with a term tailored to each transaction--up to 20 years.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Connecticut	Industrial Revenue Bonds For Manufacturers	Connecticut Development Authority	Loan	The objective is to provide lower-cost, tax-exempt financing for manufacturers to encourage the location, expansion or retention of manufacturers within Connecticut.	Recipients are qualified manufacturers.	Loans can be up to $10 million for a term of up to 40 years or 120% of the economic life of the asset financed.	Ongoing
Connecticut	Connecticut Brownfield Revolving Loan Fund	State of Connecticut Department of Economic and Community Development	Loan	The objective is to facilitate the remediation of contaminated brownfield properties within Connecticut.	The recipients are entities involved in the remediation of environmental contamination located in any Connecticut municipality.	The total amount invested in fiscal year 2016 was $32.8 million.	Ongoing
Connecticut	Special Contaminated Property Remediation and Insurance Fund (SCPRIF)	State of Connecticut Department of Economic and Community Development	Loan	This program provides assistance to municipalities, developers or owners for demolition of structures and remedial action activities.	Recipients are the current owner of the site, the prospective owner or developer of the site, or the municipality in which the site is located.	The program provides a bridge loan to allow the applicant to conduct investigations, demolition and site remediation. Interest is paid during the term of the loan and the principal is repaid at the end of the term of the loan or when the site is later sold or leased or when the environmental remediation is complete. The total amount invested in fiscal year 2016 was approximately $1,856,600.	Ongoing
Connecticut	Urban Sites Remedial Action Program (USRAP)	State of Connecticut Department of Economic and Community Development	Loan	This program targets projects that are significant to Connecticut's economy and quality of life. The site must be located in a distressed municipality.	Recipients are owners or developers of contaminated property willing and able to conduct the investigations and remediate the site.	This program provides seed capital to facilitate the transfer, reuse and redevelopment of the property.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Connecticut	Line-Of-Credit To Term Loans	Connecticut Development Authority	Loan	The objective is to assist Connecticut businesses to expand.	Recipients are economic base businesses.	This program provides a one year line-of-credit that converts to a fully amortizing term loan designed to assist Connecticut businesses expand. Loans are $250,000 to $1 million with a term not to exceed seven years.	Ongoing
Connecticut	Participating Loans	Connecticut Development Authority	Loan	The objective is to assist Connecticut businesses to expand.	Recipients are economic base businesses.	This program provides subordinated direct loan participators with private-sector lenders enabling them to meet their borrowers' financing requirements. Participating loans are $250,000 to $5 million with a term tailored to each transaction--up to 20 years.	Ongoing
Connecticut	Guaranteed Loans	Connecticut Development Authority	Loan guarantee	The objective is to help private-sector lenders meet their client's financing requirements.	Recipients are economic base businesses.	Guarantees can fully cover losses up to 40% of the principal balance.	Ongoing
Connecticut	Manufacturing Facility Tax Credit - §12-217e	State of Connecticut Department of Economic And Community Development	Tax credit	The objective is to encourage manufacturers to locate in an enterprise zone or other area having enterprise zone level benefits.	Recipients are manufacturers with a tax liability against the tax imposed under Chapter 208 of the Connecticut General statutes (Corporate Business tax).	A tax credit is available equal to 25% of the tax allocable to a manufacturing facility located within a Targeted Investment Community or an Enterprise Zone (or other area having Enterprise Zone level benefits).	Ongoing
Connecticut	50% Manufacturing Facility Tax Credit for Facilities Located in an Enterprise Zone (or	State of Connecticut Department of Economic And Community Development	Tax credit	The objective is to encourage manufacturers and certain other businesses to locate in an enterprise zone or other area having enterprise zone level benefits.	Recipients are manufacturers with a tax liability against the tax imposed under Chapter 208 of the Connecticut General statutes (Corporate Business tax) and businesses engaged in biotechnology, pharmaceutical or photonics	A tax credit equal to 50% allocable to a manufacturing facility located within a designated Enterprise Zone (or other area designated as having Enterprise Zone level benefits) is available to a manufacturing facility that	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
	Other Area Having Enterprise Zone Level Benefits) - §12-217e				research, development, or production, with not more than 300 employees, located in a municipality with a major research university with programs in biotechnology, pharmaceuticals, or photonics, and an Enterprise Zone.	meets certain employment criteria. Other areas include: Enterprise Zones, Targeted Investment Communities, Entertainment Districts, Qualified Manufacturing Plants, Railroad Depot Zones, Contiguous Municipality Zones, Enterprise Corridor Zones, Defense Plant Zones and Manufacturing Plant Zones.	
Connecticut	Enterprise Zone Tax Credit for Qualifying Corporations §12-217v	State of Connecticut Department of Economic And Community Development	Tax credit	The objective is to encourage businesses to locate within one of Connecticut's Enterprise Zones or other area having enterprise zone level benefits.	Recipients are qualifying corporations established in an area designated for enterprise zone level benefits and that meet certain employment levels and have tax liability against the tax imposed under Chapter 208 of the Connecticut General statutes (Corporate Business tax).	Corporations may claim this credit for 10 years beginning with the first year following certification. 100% of the corporation's business tax liability can be claimed in years 1 through 3 and 50% of the corporation's business tax liability for years 4 through 10.	Ongoing
Connecticut	Research and Development (No incremental) Expenditures Tax Credit - §12-217n	Department of Revenue Services	Tax credit	The objective is to encourage businesses to invest in research and development within the state.	Recipients are businesses with tax liability against the tax imposed under Chapter 208 of the Connecticut General statutes (Corporate Business tax).	A qualified small business is entitled to a tentative tax credit equal to 6% of its R&D expenditures. Businesses making an R&D investment of $50 million or less are entitled to a 1% tax credit; businesses making an R&D investment of more than $50 million but not more than $100 million are entitled to a credit of $500,000 + 2% over $50 million; businesses making an R&D investment of more than $100 million but not more than $200 million are entitled	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						to a credit of $1,500,000 + 4% over $100 million; and businesses making an R&D investment of more than $200 million are entitled to a credit of $5,500,000 + 6% over $200 million. Companies headquartered in an Enterprise Zone, with revenues over $3 billion and employing more than 2,500 employees, may elect to multiply their R&D expenses by 3.5% instead of using the credit percentage listed above.	
Connecticut	Bradley Development Zone	Connecticut Department of Economic and Community Development	Tax credit	The objective is to promote enterprises in designated areas in Windsor, Windsor Locks, East Granby and Suffield.	Recipients are qualifying corporations established in an area designated for enterprise zone level benefits and that meet certain employment levels and have tax liability from the tax imposed under Chapter 208 of the Connecticut General statutes (Corporate Business tax).	Corporations may claim this credit for 10 years beginning with the first year following certification. The credit is limited to 100% of the corporation's business tax liability in years 1 through 3 and 50% of the corporations business tax liability for years 4 through 10.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Connecticut	Sales and Use Tax Exemption (Conn. Gen. Stat. §12-412(40))	Connecticut Department of Revenue	Tax exemption for commercial fishing vessels and machinery or equipment for use on the vessels	The objective is to support commercial fishing.	Commercial fishermen.	The amount of the benefit is equal to the amount of the tax that does not have to be paid.	Ongoing
Delaware	Delaware Strategic Fund	Delaware Economic Development Authority	Loan, grants, and equity incentives	The Delaware Strategic Fund represents the primary funding source used by The Delaware Economic Development Authority to provide customized financial assistance for job retention, creation or other economic development projects within the state. Assistance usually includes recapture provisions. Specific uses of the fund include: a) Economic Development Loans or Grants b) Green Industries Loans c) Governmental Units Development Assistance d)Small Business Innovation Research Bridge Grants and e) Brownfield Grants	If a project is deemed to qualify under legislative, regulatory, and policy guidelines, a process begins which includes completion of a comprehensive application, staff and legal review of the application, review of the application and other supporting material at a public meeting of the Council on Development Finance, final staff review, approval by the Chairperson of The Delaware Economic Development Authority, followed by a contract that memorializes terms and conditions.	The amount varies on an individual project basis.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Delaware	Corporate Income Tax Credits	Department of Finance	Tax credit	The objective is to encourage new and expanded facilities within targeted industries in Delaware.	Recipients are firms within targeted industries, including: manufacturers; wholesalers; laboratories used for scientific, agricultural, or industrial research, development or testing; computer processors; engineering firms, consumer credit reporting services; wholesale of computer software; telecommunications and aviation services.	Firms within targeted industries qualify for corporate income tax credits of $400 for each new employee and $400 for each new $100,000 investment. Firms within targeted industries who also locate in a targeted area qualify for $650 for each new employee and $650 for each new $100,000 investment. Firms must invest a minimum of $200,000 and create a minimum of five new positions. Total credits in any taxable year cannot exceed 50% of the pre-tax liability. Unused credits can be carried forward during the ten-year program. Selected commercial and retail businesses which locate in one of the 30 targeted census tracts and meet the minimum investment/employment criteria, qualify for credits of $400/new employee and $400/$100,000 investment.	Ongoing
Delaware	Gross Receipt Tax Reductions for targeted industries.	Department of Finance	Tax reductions	The objective is to promote targeted industries. This is an enhancement to the Corporate Income Tax Credits program.	Recipients include targeted industries eligible for Corporate Income Tax credits.	This is an enhancement to corporate income tax credits. It provides for a ten year reduction of gross receipts; 90% beginning in the first year, 80% the second year until 5% in the last (tenth) year.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Delaware	Neighborhood Assistance Act	Department of Finance	Tax credit	The objective is to encourage businesses paying Delaware corporate taxes to invest in impoverished neighborhoods.	Recipients are participating Delaware businesses.	The credit is equal to 50% of the amount invested by a business in a neighborhood assistance program for tax years beginning on or after 1 January 2000, up to a maximum of $100,000. The total tax credits available for the State's fiscal year are $500,000.	Ongoing
Delaware	Recycled Materials Collection and Distribution Tax Credit	Department of Finance	Tax credit	The objective is to encourage recycling.	Taxpayers engaged in the business of collecting and distributing recycled materials are entitled to job and investment credits.	Targeted companies that meet the recycler definition receive a tax credit up to $650 per employee and per $100,000 of investment. Firms within targeted areas qualify for $900 for each new employee and $650 for each new $100,000 investment. During the ten-year life of credits, credits may not exceed 50% of the company's pre-credit tax liability in any one year.	Ongoing
Delaware	Non-targeted industry locating in a targeted area.	Department of Finance	Tax credits & tax reductions	The objective is to encourage certain commercial and retail activities to locate in targeted areas.	Recipients are designated commercial and retail businesses.	This program provides a corporate income tax credit of $400 for each $100,000 of investment and $400 for each qualified employee.	Ongoing
Delaware	Gross Receipt reductions for non-targeted industry locating in a targeted area	Department of Finance	Tax reductions	The objective is to encourage certain commercial and retail activities to locate in targeted areas.	Recipients are designated commercial and retail businesses.	This is a ten year program with a 90% tax reduction the first year, 80% the second until 5% in the final (tenth) year.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Delaware	Corporate Income Tax Credits (Targeted Industry & Targeted Areas)	Department of Finance	Tax credit	Delaware has identified targeted industries and targeted areas for economic development purposes and provides tax credits for qualifying new and expanded facilities for up to ten years. This program has a requirement of job creation associated with it.	Targeted areas are defined as: a) real property that is owned by any level of government or any of their agencies; b) real property owned by a non-profit organization which is organized and operated solely for the purpose of fostering economic development; c) real property which has been approved as a Delaware Foreign Trade Zone; and d) 30 low income Census Tracts throughout the state.	Firms within targeted industries qualify for corporate income tax credits of $400 for each new employee and $400 for each new $100,000 investment. Firms within targeted industries who also locate in a targeted area qualify for $650 for each new employee and $650 for each new $100,000 investment. Firms must invest a minimum of $200,000 and create a minimum of five new positions. Total credits in any taxable year cannot exceed 50% of the pre-tax liability. Unused credits can be carried forward during the ten-year program. Selected commercial and retail businesses which locate in one of the 30 targeted census tracts and meet the minimum investment/employment criteria, qualify for credits of $400/new employee and $400/$100,000 investment.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Delaware	Public Utility Tax Rebates for Industrial Users	Department of Finance	Utility tax reduction/rebate	The objective is to assist licensed manufacturers.	Recipients are licensed manufacturers meeting the criteria for targeted industry tax credits.	The rebate equals 50% of the Public Utilities Tax imposed on new or increased consumption of gas and electricity for five years. Firms meeting the criteria for targeted industry tax credits are eligible for a rebate of the public utilities tax imposed on new or increased consumption of gas and electricity for five years. The utility tax on the consumption of electricity by licensed manufacturers and food or agribusiness processors is reduced from 4.25% to 2%. Additionally, electricity consumed in the manufacture of automobiles is exempt from the utility tax.	Ongoing
Delaware	Film Promotion Program	Delaware Film Commission	State sales tax exemption	The objective is to promote film production within the state.	The recipient is the film industry.	The amounts vary.	Ongoing
District of Colombia	Film DC Economic Incentive Grant Fund	Office of Motion Picture and TV	Grant	The objective is to promote commercial film and television production.	The recipient is the film/television industry.	This program provides reimbursement for expenses related to production of nationally distributed film and television products with a minimum spending of $500,000 in Washington, DC over a period of five days or more. A grant cannot exceed the lesser of 10% of the qualified expenses or 100% of the taxes paid to DC on the qualified expenses.	Ongoing
District of Columbia	The Enterprise Zone (EZ)	Office of the Deputy Mayor	Tax credits	The objective is to encourage business	Recipients are DC businesses.	This program provides: Employee Tax Credits up to	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
	program	for Planning and Economic Development		activity in certain District neighborhoods.		$3,000 for each DC resident employee (full or part-time); Work Opportunity Credits up to $2,400 for each employee from targeted demographic groups; Welfare to Work Credits up to $3,500 and $5,000 for the first and second years of employment, respectively, for workers receiving long-term family assistance; EZ Bonds Tax Exempt Bond Financing up to $15 million in below-market interest rate loans (as much as 200 basis points below the market rate); and, Exclusion of Capital Gains from DC Zone Assets, which eliminates capital gain in gross income from qualified property sale or exchange (properties must be held more than 5 years).	
District of Columbia	Qualified High Technology Companies (QHTC's)	DC's New E-economy Transforma-tion Act (NET 2000). Administered by DC Office of Tax and Revenue	Tax incentives	The objective is to reduce the cost of doing business for high-tech companies.	Recipients are businesses that employ two or more individuals, have an office or headquarters in a designated High Technology Development Zone and derive a majority of revenues from qualifying high-technology activities. Map is available at dcbiz.dc.gov.	This program provides a reduction in the corporation income tax from 9.975% to 6% and in many cases elimination of the corporate income tax for five years; ten-year abatement on qualified personal property taxes; five-year freeze on assessed value of real property (i.e., no increase in real property tax); relocation reimbursements of up to $5,000 for each employee relocated to the District and $7,500 if the	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						employee also relocates his or her principle residence into the District; wage reimbursements of up to $5,000 for each person hired; exemption from District sales tax for purchases of certain technology equipment and exemption from tax on sale of certain intangible property and services.	
Florida	Entertainment Industry Financial Incentive	Office of the Film and Entertainment	Cash reimburse-ment	The objective is to promote film production within the state.	The recipient is the film industry.	This program provides a reimbursement of 15% on the total Florida budget of a filmed entertainment program which spends at least $850,000, with a maximum reimbursement of $2 million.	Ongoing
Florida	Florida Entertainment Sales Tax Exemption	Office of the Film and Entertainment	Tax exemption	The objective is to promote film production within the state.	The recipient is the film industry.	This program provides a tax exemption from sales and use tax on purchases or lease of certain items used exclusively as an integral part of the production activities in Florida. From 2014-2015, the amount of taxes exempted was approximately $17,608,623.	Ongoing
Florida	New Research & Development Tax Credit	Florida Department of Revenue	Tax credit	The objective is to encourage research and development in Florida.	To participate in this program, the corporation must claim and be allowed a research credit against federal income tax for qualified research expenses under s. 41, IRC, and also meet the definition of a target industry business as defined in s. 288.106, F.S. These industries include clean	The Florida research and development tax credit may not exceed 50% of the Florida corporate income tax liability after all other credits have been applied in the order provided in s. 220.02(8), F.S. The combined total amount of tax credits which may be granted to all business	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					technology, life sciences, information technology, aviation/aerospace, homeland security/defense, and financial/professional services.	enterprises during any calendar year is $9 million.	
Florida	Targeted Jobs Incentive Fund (TJIF) Program of Miami-Dade County	Miami-Dade County	Cash incentives	This program provides financial incentives for qualifying industries that are relocating or expanding within Miami-Dade County.	Recipients include select industries, such as advanced manufacturing, aviation/aerospace, clean energy, financial/professional services, homeland security/defense, information technology, life sciences, creative industries, global logistics. To be eligible, new or expanding companies relocating to Miami-Dade County must create at least 10 new jobs and make a capital investment of at least $3 million.	This program provides cash incentive awards for each new job created and additional incentives if located in an Enterprise Zone. Incentives will be paid over a six year time period. The incentive award is based on the amount of capital investment made with bonuses for green construction and businesses locating in a designated priority area in the county.	Ongoing
Florida	Brownfield Redevelopmen t Bonus Refund	Florida Department of Environmental Protection	Tax refund	The objective is to encourage brownfield redevelopment and job creation.	Recipients are businesses that locate in brownfield sites which are underutilized industrial or commercial sites due to actual or perceived environmental contamination.	Applicants receive tax refunds of up to $2,500 for each job created. From 2014-2015, the amount of tax refunds was approximately $1,385,888.	Ongoing
Florida	Rural Economic Development Catalyst Project	Office of Tourism, Trade and Economic Development	Various types of funding	The objective is the development of Florida's rural areas.	Eligible projects are those within the three designated rural areas which have been affected by extraordinary economic events or natural disasters.	Amounts vary on an individual project basis.	Ongoing
Florida	Ad hoc agreement	Jacksonville Economic Development Commission	Tax incentives	The objective is to upgrade the Gerdau Ameristeel Baldwin steel plant.	The recipient is Gerdau Ameristeel.	The amount of the tax incentives is $3 million dollars.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Florida	Innovation Park Technology Commercialization Grant Program	Leon County Research and Development Authority	Grant	The objective is to encourage technology related products in various fields that have the potential to create jobs and stimulate the local economy.	Recipients are researchers and entrepreneurs in Leon County.	This program provides grants up to $15,000. Grants awarded in 2015 totalled approximately $25,000.	Ongoing
Florida	Capital Investment Tax Credit	Office of Tourism, Trade and Economic Development	Tax credit	The Capital Investment Tax Credit is an annual credit against the corporate income tax for up to 20 years.	In order to qualify for consideration under the program, an applicant must be in a designated high impact sector (currently biomedical technology, financial services, silicon technology, and transportation equipment manufacturing SICs 372, 376 and 3711; or information technology—SICs 357, 366, 367, 481, 482 and 737). Other industries are expected to be designated in the future.	The amount of the annual credit is up to 5% of the eligible capital costs generated by a qualifying project and no more than a specified percentage of the annual corporate income tax liability generated by the project, whichever is lower. Those percentages are: 100%, for a project with a cumulative capital investment of at least $100 million; 75%, for a project with a cumulative capital investment of at least $50 million, but less than $100 million; and 50%, for a project with a cumulative capital investment of at least $25 million but less than $50 million.	Ongoing
Florida	Enterprise Zone Jobs Tax Credit (Corporate Income Tax and Sales Use Tax)	Office of Tourism, Trade and Economic Development. Florida Department of Economic Opportunity administers	Tax credit	Businesses located in a state-designated Enterprise Zone, who pay corporate income tax and create a new full-time job, are eligible to receive a corporate income tax credit for wages paid to new employees who have been employed by the	Recipients are businesses located in state-designated enterprise zones. Firms must earn more than $5,000 to take advantage of the credit.	The credit amounts to 20% of wages paid to new employees who are residents of a Florida enterprise zone. If 20% or more of the permanent, full-time employees are residents of a Florida enterprise zone, the credit is 30%. The credit is available for up to two years per new employee. In	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
		the program.		business for at least three months and are residents of a Florida Enterprise Zone.		"Rural Enterprise Zones" businesses will receive a credit of 30% paid to new eligible employees in a full-time job who are residents of a "rural county". If 20% or more of the permanent, full-time employees are residents of a zone, the credit is 45%. From 2013-2014, the amount of tax credits awarded was approximately $11,068,921.	
Florida	Enterprise Zone Tax Credit	Florida Department of Revenue	Tax credit	New or expanded businesses located in a state-designated enterprise zone are eligible for a corporate income tax credit equal to 96% of ad valorem taxes paid on the new or improved property.	Recipients are businesses located in state-designated enterprise zones. Firms must earn more than $5,000 to take advantage of the credit.	The corporate income tax credit is available for a period up to five years, up to a maximum of $25,000 annually, and may be carried forward for five years. If 20% of the permanent employees of the business are residents of the zone, the maximum amount of the credit is increased to $50,000 annually. New or expanded businesses must create at least five new jobs. Tax credits issued from 2013-2014, totalled approximately $15,767,116.	Until end of 2015.
Florida	High Impact Business Performance Incentive (HIPI)	Office of Tourism, Trade and Economic Development	Grant	HIPI is a negotiated performance grant provided to pre-approved applicants in certain high-impact sectors.	In order to qualify for consideration under the program, an applicant must be in a designated high impact sector (currently biomedical technology, financial services, silicon technology, and certain transportation equipment	The amounts vary.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					manufacturing). Applicants must also create at least 100 new full-time jobs in Florida in a three-year period and make a cumulative investment of at least $100 million in the same time-frame. For research and development facilities, the requirements are lower. Seventy-five full-time jobs need to be created and there should be a cumulative capital investment of at least $75 million over a three-year period.		
Florida	Qualified Defense Contractor Tax Refund Program	Office of Tourism, Trade and Economic Development (OTTED)	Tax refund	The Qualified Defense Contractor Tax Refund Program provides a tax refund of up to $5,000 per job created or saved in Florida through the conversion of defense jobs to civilian production, the acquisition of a new defense contract, or the consolidation of a defense contract which results in at least a 25% increase in Florida employment, or a minimum of 80 jobs.	In order to qualify for consideration under the program an applicant must: pay an average annual wage that is at least 115% of the state or local average wages; have in the last year derived at least 60% of its Florida gross receipts from Department of Defense contracts and not less than 80% over the preceding five years; create at least a 25% increase in Florida employment or 80 new jobs if a consolidation project; show that the jobs make a significant economic contribution to the area economy; demonstrate that the tax refund is necessary for the business to compete for the new contract or make the	Once certified by the OTTED, the applicant may receive funds up to the project cap on the taxes it pays including corporate income, sales and excise, ad valorem, and documentary stamp taxes, subject to the following: 1) up to 25% of the total refund may be taken per year as long as the business maintains project employment and wage levels; 2) up to $2.5 million may be refunded to a single defense contractor in any year; 3) up to $7.5 million may be refunded to a single defense contractor in all years under the program. The local community provides a match equalling 20% of the tax refund. If located in a Rural Economic Development	Ongoing

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					consolidation; and provide a resolution from the city or county commission recommending the applicant for the incentive.	Initiative (REDI) county, the business may elect to be exempt from the local match and accept a refund equal to 80% of the refund for which they would otherwise qualify.	
Florida	Quick Response Training Program	Workforce Florida, Inc.	Grant	Quick Response's customer-driven training programs provide rapid, effective training which is specifically tailored and designed to meet the needs of Florida businesses.	Special consideration will be given to applicants located in a distressed urban or rural area or Enterprise Zone. Funding priority given to businesses creating high skill/high wage jobs, in qualified targeted industries, jobs located in a distressed Urban Inner City Area or Rural Area, jobs located in an Enterprise Zone or Brownfield Area, whose grant proposals have the greatest potential for economic impact, that contribute in-kind and cash matches.	Once approved, a grant agreement is signed and the applicant is eligible for reimbursement of direct training costs (i.e. instructors' salaries, curriculum development and manuals). Payments are made monthly on a reimbursement and performance basis as per terms of the grant agreement. The maximum grant term is 24 months. From 2013-2014, awards totalled approximately $12 million.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Florida	Qualified Target Industry Tax Refund Program (QTI)	Office of Tourism, Trade and Economic Development	Tax refund	The QTI Tax Refund Program is a tool available to Florida communities to encourage quality job growth in targeted high-wage businesses.	Recipients include companies involved in: manufacturing, finance & insurance services, wholesale trade, information industries, professional, scientific & technical services, corporate headquarters and management services, administrative & support services.	Pre-approved applicants who create jobs in Florida receive tax refunds of $3,000 per new job created; $6,000 in an Enterprise Zone or Rural County. For businesses paying 150% of the average annual wage, add $1,000 per job; for businesses paying 200% of the average annual salary, add $2,000 per job. New or expanding businesses in selected targeted industries or corporate headquarters are eligible. Tax refunds are only paid after verification of job creation/maintenance and required wage payments. Local communities, except rural counties, must pay 20% of the refund.	Ongoing
Florida	Rural Job Tax Credit Program	Office of Tourism, Trade and Economic Development	Tax credit	The objective is to encourage job creation. New businesses must create at least 10 new jobs. Existing businesses must increase their employment base by 20%, if the business has fewer than 50 employees. Existing businesses with 50 or more employees must create at least 10 new jobs.	Recipients are certain businesses located in Florida's 33 rural counties. The list of eligible industries includes: Manufacturers, Printing and Publishing Firms, and Mining, Agriculture, Hotels, Customer Service Centers.	A total of $5 million of tax credits are available per calendar year. The tax credit can range from $1,000 to $1,500 per qualified employee. A business may receive up to $500,000 in tax credits during any one calendar year for its efforts in creating jobs.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Florida	Sales and Use Tax Exemption on Machinery and Equipment	Florida Department of Revenue	Tax exemption	The Sales and Use Tax Exemption on Machinery and Equipment is an incentive made available to new and expanding businesses who use such equipment at a fixed location to manufacture, process, compound, or produce tangible personal property for sale, or for exclusive use in spaceport activities.	Recipients are those with manufacturing machinery and equipment bought or used for manufacturing, compounding, or producing items of tangible personal property.	New manufacturing operations are fully exempt. Expanding businesses pay sales or use tax of $50,000 for each calendar year of the expansion project before the exemption or refund is available.	Ongoing
Florida	Sales Tax Exemption for Electrical Energy Used in an Enterprise Zone	Florida Department of Revenue	Tax exemption	The objective is to encourage development in enterprise zones.	Recipients are businesses located in state-designated Enterprise Zones.	Businesses may receive a 50% exemption from the municipal utility tax, if the municipality has enacted an ordinance for the exemption of the utility taxes in an enterprise zone. In addition, businesses are exempted from 50% of the state sales tax on utilities. If 20% of the firm's employees are zone residents, the business is totally exempt from the tax.	Until end of 2015.
Florida	Sales Tax Refund for Building Materials Used in an Enterprise Zone	Florida Department of Revenue	Tax refund	Businesses or homeowners located in an enterprise zone may receive a sales tax refund up to $5,000 ($10,000 if 20% of employees are enterprise zone residents) for sales taxes paid on building materials used to rehabilitate real property located in the zone.	Recipients are businesses located in Enterprise Zones.	The maximum refund per application will be no more than $5,000 or 97% of the tax paid. If 20% or more of the permanent, full-time employees of the business are residents of a Florida enterprise zone, the refund will be no more than the lesser of $10,000 or 97% of the tax paid.	Until end of 2015.

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Florida	Sales Tax Refund for Business Machinery and Equipment Used in an Enterprise Zone	Office of Tourism, Trade and Economic Development	Tax refund	Businesses located in an enterprise zone may receive a sales tax refund on sales taxes paid to purchase new and used business property (e.g., tangible personal property such as office equipment, warehouse equipment, and some industrial machinery and equipment) which is used exclusively in an enterprise zone for at least three years.	Recipients are businesses located in state-designated Enterprise Zones.	The total amount of the sales tax refund must be at least $500, but no more than the lesser of $5,000 or 97% of the tax paid per parcel of property. If 20% or more of the permanent, full-time employees of the business are residents of a Florida enterprise zone the refund will be no more than the lesser of $10,000 or 97% of the tax paid per parcel.	Until end of 2015.
Florida	Semiconductor, Defense, or Space Technology Sales and Use Tax Exemption (SDST)	Office of Tourism, Trade and Economic Development	Tax exemption	This program provides an exemption of sales and use taxes that would otherwise be paid by the semiconductor, defense or space technology business on machinery and equipment used in production and research and development.	Recipients are semiconductor, defense, or space technology-based facilities.	Semiconductor technology: Industrial machinery and equipment used in semiconductor technology facilities to produce semiconductor technology products for sale or for use by these facilities are 100% exempt from the tax imposed. Machinery and equipment used predominately in semiconductor wafer research and development activities in a semiconductor technology research and development facility are also fully exempt from the tax imposed. Defense or space technology: Industrial machinery and equipment used in defense or space technology facilities to manufacture, process, compound, or produce defense technology products	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						or space technology products for sale or for use by these facilities are exempt from 25% of the tax imposed. Machinery and equipment used predominately in defense or space research and development activities in a defense or space technology research and development facility are also exempt from 25% of the tax imposed.	
Florida	Rural Community Development Revolving Loan	Office of Tourism, Trade and Economic Development	Loans	The objective is to promote rural development projects in rural areas which will stimulate economic growth.	Recipients are businesses in rural areas.	Approximately $470,000 was allocated for this program in 2015.	Ongoing
Florida	Urban Job Tax Credit	Office of Tourism, Trade and Economic Development	Tax credit	This program encourages job creation in Florida's 13 designated distressed urban core areas.	Recipients are businesses in urban core areas.	The credit ranges from $500 to $2,000 per qualified job. A total of $5 million in tax credits is available each calendar year.	Ongoing
Florida	Quick Action Closing Fund	Office of Tourism, Trade, and Economic Development	Grant	This program responds to unique requirements of job creation projects to overcome a distinct quantifiable gap after other available resources have been exhausted.	Recipients are businesses within Florida's targeted industry sectors paying high wages and contributing capital investment.	The amounts vary on an individual project basis.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Florida	Innovation Incentive Program	Office of Tourism, Trade, and Economic Development	Grant	The objective is to provide resources for high-value research and development projects, major innovation business projects, or alternative and renewable energy projects creating significant jobs and making large capital investments.	Recipients must be a research and development project, a qualifying job creation project, or an alternative and renewable energy project.	The amounts vary on an individual project basis. The state requires a minimum break even return on investment within a 20 year period.	Ongoing
Florida	Business Façade Grant Improvement Program	Economic & Urban Development Department, City of Tampa	Grant	This program provides property owners with a matching grant to improve the appearance of their properties.	Recipients are owners of non-residential structures/properties in participating Community Redevelopment Area (CRA) - currently East Tampa, York City and Drew Park.	The amounts do not exceed $50,000 for 50% of the total cost of the improvements.	Ongoing
Georgia	Appalachian Region Business Development Revolving Loan Fund	Georgia Department of Community Affairs	Loans	The objective is to attract businesses to the Appalachian region.	Recipients are private, for profit businesses in the Appalachian region.	This program provides low-cost loans equal to $200,000 per qualifying business, or 50% of total project cost.	Ongoing
Georgia	Enterprise Zone Program	Georgia Department of Community Affairs	Tax exemption	The State Enterprise Zone program intends to improve geographic areas within cities and counties that are suffering from disinvestment, underdevelopment, and economic decline by encouraging private businesses to reinvest and rehabilitate such areas.	Recipients are companies located in designated Enterprise Zones (areas of poverty, unemployment, and general distress). Zone areas cannot be less than: industrial-25 acres; commercial-8 acres; housing-5 acres.	Amounts vary as follows: (1) Industrial: Ad valorem tax reductions on property taxes on Freeport-eligible inventory for 25 years, with a 100% property tax reduction in the first of five years and 80, 60, 40, and 20% reductions in subsequent years; a 100% exemption exists for inventory for 25 years. (2) Housing and Commercial: Zone created for ten years with exemptions for	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						real property being 100% for 5 years; 80% for years 6 and 7 years; 60% for year 8; 40% for year 9; 20% for year 10.	
Georgia	Headquarters Tax Credit	Georgia Department of Industry, Trade and Tourism	Tax credit	The objective is to encourage companies in establishing their headquarters or relocating their headquarters to Georgia.	The following criteria must be met to be eligible: (i) New jobs created at a new headquarters must be full-time (as defined by the law and regulation) and must pay above the average wage for Tier 1 counties, at least 105% of the average wage for Tier 2 counties, at least 110% of the average wage of Tier 3 counties, and at least 115% of the average wage for Tier 4 counties; (ii) Within one year, a company must invest $1 million and create 100 jobs at a new headquarters facility; (iii) The company must elect not to take the job or investment tax credits.	The credit is equal to $2,500 annually per new full-time job or $5,000 if the average wage of the new full-time jobs is 200% or more of the average wage of the county in which the new jobs are located. The credits apply for five years beginning with the year in which jobs are placed in service. The credit may be taken against Georgia income tax liability and a company's withholding taxes. Credits may be carried forward for 10 years.	Ongoing
Georgia	Investment Tax Credit	Georgia Department of Revenue	Tax credit	The objective is to promote new investment by manufacturers and telecommunications facilities.	All manufacturing and telecommunications companies that have operated a facility or support facility in the state for at least 3 years and make a minimum $50,000 additional qualified investment per project/location are eligible to receive the tax credit.	Counties are ranked by unemployment rate, per capita income, and poverty level (same tiers as the Job Tax Credit program). Companies expanding in Tier 1 counties are eligible to receive a 5% credit that increases to 8% for recycling, pollution control, and defense conversion activities. Companies expanding in Tier 2 counties are eligible to receive a 3% tax credit that	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						increases to 5% for recycling, pollution control, and defense conversion activities. Companies expanding in Tier 3 or Tier 4 counties are eligible to receive a 1% credit that increases to 3% for recycling, pollution control, and defense conversion activities.	
Georgia	Job Creation Tax Credit	Georgia Department of Community Affairs	Tax credit	The objective is to encourage businesses locating or expanding in the state.	Industries eligible include manufacturing, warehousing and distribution, processing, tourism, and research and development industries. Counties are ranked and placed into tier levels according to their rate of unemployment, per capita income, and poverty level. Job tax credits and job creation requirements are determined by the tier level of the county.	Tier 1 counties represent the state's least developed counties. Companies creating 5 or more new jobs in a Tier 1 county may receive a $3,500 tax credit. Companies creating 10 or more jobs in a Tier 2 county may receive a $2,500 tax credit. Companies creating 15 or more new jobs in a Tier 3 county may receive a $1,250 tax credit. Companies creating 25 or more new jobs in a Tier 4 county (most developed) may receive a $750 tax credit. Credit values can be taken for up to five years and carried forward for ten years. Credits can be taken against 100% of tax liability in Tier 1 counties and applied to payroll withholding once all tax liability is exhausted (up to $3,500/job). Credits can be taken against 100% of tax liability in Tier 2 counties and against 50% of tax liability in Tier 3 and 4	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						counties. Credits similar to the credit available in Tier 1 counties are potentially available to companies in certain "less developed" census tracts in the metropolitan areas of the state.	
Georgia	Ports Activity Job Tax & Investment Tax Credit	Georgia Department of Revenue	Tax credit	The objective is to encourage usage of Georgia's ports by new/expanding businesses in Georgia.	Businesses must first be eligible to receive either the Jobs Tax Credit or the Investment Tax Credit. To receive the Port Activity tax credit, businesses must increase their port traffic tonnage through Georgia ports by more than 10%. Base year port traffic must be at least 75 net tons, five containers, or 10 twenty-foot equivalent units (TEU's). If not, the percentage increase in port traffic will be calculated using 75 net tons, five containers, or 10 TEU's as the base.	The tax credit amounts are as follows for all tiers: An additional job tax credit of $1,250 per job; or investment tax credit of 5%. Companies that create 400 or more new jobs, invest $20 million or more in new and expanded facilities, and increase their port traffic by more than 20% above their base year port traffic may take both job tax credits and investment tax credits.	Ongoing
Georgia	Georgia Entertainment Industry Incentives	Georgia Department of Economic Development Entertainment Office / Georgia Department of Revenue	Tax credit and tax exemptions	The objective is to promote commercial film, video and music productions in the state.	Eligible activities include motion picture projects such as feature films, television series, commercials, music videos, game development and animation projects.	This program provides a tax credit of 20% based on a minimum investment of $500,000 on qualified productions in Georgia. An additional 10% Georgia Entertainment Promotion (GEP) uplift can be earned by including an imbedded animated Georgia logo on approved projects. Sales and use tax exemptions for film,	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						video, broadcast, and music productions.	
Georgia	Appalachian Regional Commission Area Development Funds	Georgia Department of Community Affairs	Grants	The objective is to support economic development projects in northern Georgia.	Recipients are projects which are beneficial to the 37-county area of Appalachian Georgia.	This program provides infrastructure grants of $300,000 and operational grants of $100,000 or less.	Ongoing
Georgia	Sales Tax Exemption	Georgia	Tax exemption	The objective is to promote the purchase of certain types of eligible equipment.	Tax exemption under this program is provided for: manufacturing machinery and equipment that is integral and necessary to the manufacturing process; repair parts for manufacturing machinery & replacement parts; fuel (electricity, gas, etc.) used directly/indirectly in a manufacturing plant; raw materials that will become a component part of the item being manufactured for resale; industrial materials, coated upon or impregnated into the product at any stage of its processing, manufacture or conversion; machinery & equipment used for the primary purpose of reducing or eliminating air and water pollution; the sale of water delivered through pipes and mains; certain material handling equipment.	The amount varies depending on cost of eligible equipment. (State sales tax rate is 4%.)	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Georgia	Strategic Industries Loan Fund	OneGeorgia Authority	Loan	The objective is to provide loan assistance for the purchase of fixed assets by eligible applicants that are considering a relocation or expansion site for an emerging or development-stage company in a strategic industry targeted by Georgia. It is intended to be used only when needed to fill a financing gap that is unmet by the private sector.	Eligible applicants and recipients of funds awarded under this program include general-purpose local governments (municipalities and counties), local government authorities and joint or multi-county development authorities. End-users are strategic industry companies, including but not limited to, aerospace, agribusiness, energy and environmental, healthcare, eldercare, life sciences, logistics and transportation, that are considering a relocation or expansion in Georgia.	Loans are not limited in amount. A recommended loan amount should be included in a letter of support from a state agency or organization whose statutory powers and duties include community and economic development or the enhancement of Georgia's strategic industry sectors. Final approval of loan amounts is at the discretion of the Authority. Loan amounts generally should not exceed 20% of the asset needs of the company's Georgia location. Terms for the loans will be determined during the underwriting process based upon the nature of the assets financed, the needs of the sub-recipient business and the risk associated with the project.	Ongoing
Georgia	Life Sciences Facilities Fund	Georgia Department of Community Affairs / Georgia Department of Economic Development	Loan	This is an incentive program to provide low-cost loan assistance for the purchase of fixed assets to assist with the expansion, retention or relocation of life-science companies targeted by Georgia. The Facilities Fund is intended to be used as an incentive when needed to retain or recruit life-science companies in and to Georgia, or to fill a	Eligible applicants for the program are local government development authorities, joint or multi-county development authorities, and local governments, although program regulations allow funds to be loaned directly to eligible life sciences businesses.	There is no maximum loan amount, although generally the loan amount will not be more than 25% of the fixed-asset needs of the company's Georgia location. Each project and company will be subject to a financial analysis, business-model review and scientific validation.	Ongoing

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				financing gap that is unmet by the private sector.			
Georgia	Mega Project Tax Credit	Georgia Department of Economic Development. Georgia's Business Expansion and Support Act (BEST)	Tax credit	The objective is to promote large projects which meet job creation and investment requirements.	Recipients are companies that employ at least 1,800 net new employees and either invest a minimum of $450 million or have an annual payroll of $150 million or more. Credits are first applied to state corporate income tax with excess credits eligible for use against payroll withholding. Credits may be carried forward for 10 years.	Recipients are eligible to receive a $5,250 per job per year credit the first 5 years of each new job's existence.	Ongoing
Georgia	Entrepreneur and Small Business Development Loan Guarantee Program	OneGeorgia Authority	Loans and loan guarantees	This is a public-private partnership that allows any accredited financial institution in Georgia access to shared-risk loan funds to provide entrepreneurs and small business owners with loans with competitive interest rates.	Recipients are entrepreneurs, start-ups, and small businesses that are located in one of Georgia's eligible designated Entrepreneur and Small Business counties.	Loans range from $35,000 to $250,000 with competitive interest rates.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Georgia	Atlanta/Fulton Country Urban Enterprise Zone	City of Atlanta	Tax abatements	The purpose of this program is to encourage private development and redevelopment in areas of the City or on sites which otherwise would unlikely be developed due to the existence of certain characteristics of the area or site.	Incentives under this program are available to anyone willing to invest in specific economically depressed areas in Atlanta.	The tax abatement schedule for this program is as follows: Years 1-5-100% Years 6 &7-80% Years 8-60% Years 9-40% Years 10-20% Year 11-(after UEZ ends) 0%	Ongoing
Georgia	Economic Development, Growth and Expansion (EDGE) Fund	OneGeorgia Authority	Grants and Loans	The purpose of the EDGE Fund is to provide financial assistance to eligible applicants that are being considered as a relocation or expansion site and are competing with another state for location of a project. 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.	OneGeorgia recognizes those counties as directly eligible for OneGeorgia assistance that meet the definition of "a county that is located outside the boundaries of a metropolitan area with a population of 50,000 or less and with a poverty rate of 10% or greater."	EDGE Fund grants or loans are not limited in amount. Assistance amounts will be determined following consultation with the Georgia Department of Economic Development and the Georgia Department of Community Affairs, and approved by the Authority.	Ongoing
Hawaii	Motion Picture Digital Media and Film Production Income Tax Credit	Department of Business, Economic Development and Tourism §235-17, HRS	Tax credit	The objective is to encourage motion picture and film production in Hawaii.	Each taxpayer subject to Hawaii's net income tax, who incurs qualified production costs in Hawaii while producing a motion picture or television film may claim a motion picture and film production income tax credit for the taxable year.	The amount of the credit is 15% of the qualified production costs incurred in any county in the state with a population of over 700,000 (Oahu) and 20% in any county in the state with a population of less than 700,000 (Big Island, Kauai,	Ongoing

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						Lanai, Maui and Molokai). There is an $8 million cap per production. This tax credit is also refundable.	
Hawaii	Enterprise Zone (EZ) Partnership Program	Department of Business, Economic Development and Tourism	Tax incentives	This is a joint state-county effort intended to stimulate via tax and other incentives certain types of business activity, job preservation, and job creation in areas where they are most appropriate or most needed. Up to six zones can be designated per county.	To qualify at least half of a firm's annual income in an EZ must be from one or more of the following activities: agricultural production or processing; manufacturing; wholesaling; aviation or maritime repair; telecommunications; information technology design and production; medical research, clinical trials, and telemedicine; for-profit training programs in international business management or environmental remediation; biotech research, development, production, or sales; repair or maintenance of assisted technology equipment; certain types of call centers; and wind energy producers. Businesses in an EZ prior to zone designation must increase their average annual number of full-time employees by at least 10% and maintain that level for years 2 and 3 and then increase the average annual	This program provides the following state tax benefits for up to seven consecutive years: --100% exemption from the General Excise Tax (GET) every year. (The GET exemption applies only to gross revenues from EZ-eligible business categories within an EZ.) Licensed contractors are also exempt from GET on construction done within an EZ for an EZ-qualified business. --An 80% reduction of state income tax the first year. (This reduction goes down 10% each year for 6 more years.) --An additional income tax reduction equal to 80% of annual Unemployment Insurance premiums the first year. (This reduction goes down 10% each year for 6 more years.)	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					number of full-time employees by at least 15% annually in years 4 to 7. Qualified new businesses established in a zone after zone designation must increase their average number of full-time employees by at least 10% by the first year and maintain that level through years 2 through 7.		
Hawaii	Royalties Tax Exemption	Department of Taxation §235-7.3, HRS	Tax exemption	Effective 1 January 2000, amounts received by an individual or a qualified high technology business as royalties and other income derived from patents and copyrights owned by the individual or qualified high technology business, and developed and arising out of a qualified high technology business, will be exempt from income tax.	Recipients are in a high technology industry	Royalties and other income derived from patents and copyrights owned by the individual or qualified high technology business, and developed and arising out of a qualified high technology business, will be exempted from income tax.	Ongoing
Hawaii	Stock Options Tax Exemption	Department of Taxation §235-9.5, HRS	Tax exemption	The objective is to promote high technology industries.	All income received from stock options from a qualified high technology business by an employee that would otherwise be taxed as ordinary income or as capital gains is exempt from income tax. "Qualified high technology business" refers to a business performing qualified research. "Qualified research" means (1) the same	All income received from stock options from a qualified high technology business is exempted from income tax.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					as in section 41 (d) of the Internal Revenue Code or (2) developing, designing, modifying, programming, and licensing computer software, (3) biotechnology, (4) performing arts products, (5) sensor and optic technologies, (6) ocean sciences, (7) astronomy (8) non-fossil fuel energy related technology.		
Hawaii	Ethanol Production Incentive	§235-110.3, HRS	Tax credit	The objective is to encourage ethanol production.	Recipients are ethanol facilities that were in production before 1 January 2017	This program provides an incentive equal to 30% of nameplate capacity or facilities producing between 500,000 and 15 million gallons per year. The facility must produce at least 75% of its nameplate capacity in order to be eligible to receive the tax credit in that year. The tax credit may be taken for up to eight years. The credit shall only be available to the first 40 million gallons of ethanol produced per year.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Hawaii	Fuel Tax Credit for Commercial Fishers	Department of Taxation, section 235-110.6	Tax credit	The objective is to assist commercial fishers in Hawaii.	Each principal operator of a commercial fishing vessel who files an individual or corporate income tax return for a taxable year may claim an income tax credit in an amount equal to the fuel taxes imposed and paid by the principal operator during the taxable year.	The amount of the credit is equal to the amount of fuel taxes paid during the year. If the amount of the tax credit claimed exceeds the amount of income taxes dues then the excess of the credit will be refunded.	Ongoing
Hawaii	Small Vessel Fishing Loan Program	Department of Taxation	Loans	The objective of this program is to support the purchase of small fishing vessels.	Purchasers of small fishing vessels	The Department makes loans to individuals or businesses for the financing of expenses incurred in the purchase, construction, renovation, maintenance, and repair of small fishing vessels. The loans are subject to the following restrictions and limitations: (1) No loan shall exceed $50,000; (2) No loan shall be made for a term exceeding ten years; (3) Each loan shall bear simple interest at the rate of seven and one-half per cent a year; (4) The commencement date for the repayment of the first instalment on the principal of each loan may be deferred by the director, but in no event shall such initial payment be deferred in excess of two years.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Idaho	Property Tax Exemption	Idaho Tax Commission	Tax exemption	The objective is to encourage investment within the state.	Recipients are qualifying businesses that invest in new manufacturing facilities.	This program provides partial or full property tax exemptions. To qualify, businesses must invest a minimum of $3 million and 80% of investment must be made at one location. (Land is not included).	Ongoing
Idaho	Large Business Property Tax Cap	Idaho Tax Commission	Tax exemption	The objective is to retain and attract corporate headquarters.	Recipients are qualifying businesses that invest a minimum of $1 billion in capital improvements.	This program provides property tax exemption on all property in excess of $400 million in value per year.	Ongoing
Idaho	Large Employer Property Tax Cap	Idaho Tax Commission	Tax exemption	The objective is to attract and retain high tech manufacturing jobs.	Recipients are qualifying businesses that employ at least 1,500 people within an Idaho county. To qualify, the business must make a yearly capital investment of at least $25 million within that county.	This program provides property tax exemption on property values in excess of $800 million. To qualify, the business must make a yearly capital investment of at least $25 million within that county.	Ongoing
Idaho	Broadband Telecom Tax Credit	Idaho Tax Commission	Tax credit	The objective is to increase telecom investment into Idaho communities.	Recipients are qualifying businesses that purchase qualified broadband equipment and infrastructure for the benefit of end users in Idaho.	This program provides a 3% income tax credit up to $750,000. This credit is transferable and may be carried forward up to 14 years.	Ongoing
Idaho	Idaho Workforce Training Reimburseme nt	Department of Labor	Grant	The Workforce Development Training Fund (WDTF) was created to provide worker training for specific economic opportunities and industrial expansion initiatives; provide training to upgrade the skills of currently employed workers at risk of being	Recipients include basic industries selling products and services outside of Idaho, thereby bringing new revenue into the state and creating new jobs. Non-basic industries selling products and services in the local area are eligible only if a compelling economic benefit to the state can be shown. Idaho basic industries	The amount of the grant is $3,000 per employee.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
				permanently laid off; and help communities attract and retain appropriate businesses. Training may be provided by state technical colleges, colleges, other public or private training organizations, by the employer, and through partnerships among the above entities. A statewide network of training providers is coordinated by the Division of Professional-Technical Education. This network can deliver customized job training for new and expanding industries anywhere in the state and can provide uniform training simultaneously at multiple locations.	will be given priority over other industries.		
Idaho	Rural Community Block Grant	Department of Commerce	Grant	The objective is to finance and facilitate business development, expansion, or relocation and job creation.	Recipients include rural counties and cities except entitlement cities.	Communities in rural Idaho may receive grants to facilitate business development, expansion or relocation, up to $500,000.	Ongoing
Idaho	Rural Rehabilitation Loan Program	Idaho State Department of Agriculture	Loans	The objective is to offer financing and assistance for rural development.	Recipients are individuals and organizations in Idaho whose agricultural projects provide rural development.	The amounts vary.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Idaho	Production Sales Tax Exemption	Idaho Tax Commission	Tax exemption	The objective is to encourage manufacturing.	Businesses purchasing equipment and raw materials used in manufacturing, processing, mining, or logging operations; for clean rooms used in semiconductor operations; for any equipment used in R&D activities; and commodities for use as fuel for the production of energy may earn a sales tax exemption.	This program provides a 100% production sales tax exemption.	Ongoing
Idaho	Tax Reimburseme nt Incentive (TRI)	Idaho Economic Advisory Council and Idaho Department pf Commerce	Tax credit	The objective is to encourage businesses to add or bring high-paying jobs to the state.	To qualify, a new project must meet certain requirements for creating high-paying jobs. The minimum number of new jobs required for a rural community is not less than 20, and the minimum new jobs required for an urban community is not less than 50. The new jobs must pay wages that equal or exceed the average annual county wage in the county where the jobs are located.	The program provides a tax credit of up to 30% for up to 15 years on new corporate income tax, sales tax, and payroll taxes paid as a result of a new qualifying project. The tax credit percentage and project term is negotiated based upon the quality of jobs created, regional economic impact and return on investment for Idaho.	Ongoing
Idaho	Clean Room Sales Tax Exemption	Idaho Tax Commission	Tax exemption	To encourage manufacturing in the semiconductor industry.	Activities that qualify for the sales tax exemption are those resulting in the manufacture of products which are either semiconductors, products manufactured using semiconductor manufacturing processes, or equipment used to manufacture semiconductors; or activities which qualify for research and development exemption in	Any tangible personal property that is used exclusively used in a clean room or to maintain the environment of a clean room, is exempt from sales tax.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					section 63-3622RR of the Idaho Tax Code.		
Idaho	Sales and Tax Rebate	Idaho Tax Commission	Tax rebate	The objective is to encourage motion picture production.	The recipient is the film industry.	This program provides a rebate of the 6% sales tax on tangible personal property when $200,000 is spent on qualifying expenses; the lodging tax of 2% and the sales tax of 6% on lodging is fully waived for all visiting production companies after 30 days.	Ongoing
Illinois	Used Tire Recovery Program	Illinois Department of Commerce and Economic Opportunity	Loans and grants	This program provides grants and loans to projects that produce marketable materials from used tires and projects that use tire-derived materials in product manufacture or energy production.	Recipients are manufacturing/processing industries and research/development projects.	Grants and loans are available for manufacturing/processing projects up to $500,000; grants for procurement or demonstration projects and research/development are available up to $200,000; and, grants for marketing are available up to $75,000.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Illinois	Sales Tax Incentives	Department of Commerce and Economic Opportunity	Tax exemption	Sales tax exemptions are provided for farm machinery, farm chemicals, pollution controls, manufacturing machinery, replacement parts for manufacturing machinery, computers used to control manufacturing machinery, and enterprise zone purchases. Purchasers of manufacturing machinery receive a credit equal to 50% of what the sales tax would have been if manufacturing machinery was taxed, making it possible for manufacturers to use these credits to offset any other sales tax liability they incur.	The sales tax exemptions are limited to Illinois' 93 enterprise zones.	This program provides a credit equal to 50% of the applicable sales tax.	Ongoing
Illinois	Tax Increment Finance (TIF) Districts	Illinois Department of Commerce and Economic Opportunity	Loan	Tax increment financing allows a community to use the increases in various local taxes that result from a redevelopment project to pay for the development costs of the project.	Recipients are located in deteriorated areas with declining tax bases.	The benefit amounts vary. TIF districts have a lifetime of 23 years.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Illinois	Illinois Film Production Tax Credit	Illinois Department of Commerce and Economic Opportunity	Tax credit	The objective is to attract local vendors, union leaders and filmmakers to the Illinois film industry in order to promote growth and job opportunities and to stimulate diversity in production hiring.	The film industry is the recipient.	The amount of tax credits are as follows: For an accredited production commencing on or after 1 May 2006, the amount is equal to: i) 20% of the Illinois production spending for the taxable year; plus (ii) 15% of the Illinois labor expenditures generated by the employment of residents of geographic areas of high poverty or high unemployment. For an accredited production commencing on or after January 2009, the amount is equal to: (i) 30% of the Illinois production spending for the taxable year; plus (ii) 15% of the Illinois labor expenditures generated by the employment of residents of geographic areas of high poverty or high unemployment. One hundred and ninety-two credits were issued in fiscal year 2015.	Ongoing
Illinois	Illinois Finance Authority (IFA) Rural Development Loan Program	Illinois Finance Authority and Farmers Home Administrations Intermediary Re-lending program	Loan	The objective is to assist industrial businesses located in rural communities.	Recipients are industrial businesses located in rural communities with a population of less than 25,000. The business must demonstrate the creation or retention of jobs and that conventional financing is not available.	Loans can be up to 75% of the project costs, capped at $150,000. The interest rate is fixed at 6%.	Ongoing
Illinois	Rural Micro-Business Participation	Illinois Department of Commerce	Loan	The objective is to encourage investment in rural areas of the state.	Recipients are rural businesses that employ five or fewer full time employees,	This program provides loans for up to 50% of the project.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
	Loan Program	and Economic Opportunity			and is based on the production, processing, marketing of agricultural products, forest products, cottage and craft products.		
Illinois	Illinois Biofuels Research, Development & Demonstration Program	Department of Commerce and Economic Opportunity (415 ILCS 120/25, Public Act 93-15)	Grants	This program provides grants for research and development and demonstration projects related to the production of ethanol and biodiesel fuels in Illinois. This program includes the Biofuels Business Planning Grants, ethanol research and demonstration projects, and grants for the construction of new biofuels production facilities in Illinois.	Eligible applicants are "units of state and local government, associations, public and private schools, colleges and universities, research organizations, not-for-profit organizations, private companies and individuals." For facilities construction grants, the recipient must be building a new biofuels production facility with a capacity of at least 30 million gallons per year, or be expanding/modifying an existing facility by at least 30 million gallons per year.	The maximum grant award for the construction of a new biofuels production facility is $5.5 million. The total grant award cannot exceed 10% of the total construction costs of the facility, or $0.10 per gallon of the new production. The Biofuels Business Planning Grants program provides planning grants of up to $25,000. For demonstration projects, the maximum grant award that may be requested for each eligible project category is $225,000.	Ongoing
Illinois	Coal Competitiveness Program	Department of Commerce and Economic Opportunity (DCEO)	Grants	The objective is to improve the efficiency of the Illinois coal industry, enhance the competitive position of coal and open new markets for coal and coal byproducts. The program is also intended to improve miner safety and coal extraction, preparation and transportation systems within Illinois.	Recipients include any entity which is: 1) engaged in coal production, preparation, transportation or utilization in Illinois; or 2) legally affiliated with such an entity. Projects may require a host site, private and public cost-sharing partners, etc., prior to proposal consideration. Projects must have significant economic benefits for Illinois.	Approximately $15 million from the Coal Technology Development Assistance Fund is appropriated annually for the program. Grants are typically between $50,000 and $1,500,000, and typically provide up to 20% of the total project cost. Grants to upgrade, rebuild or repair existing mining equipment will be limited to 10% of the total project. In fiscal year 2014, $17.6 million was invested.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Illinois	Coal Research Program	Department of Commerce and Economic Opportunity (technical oversight of the Illinois Clean Coal Institute)	Grants	The objective is to promote coal research within the state.	Any entity may apply. Preference is given to Illinois applicants. Likely recipients are universities and research institutions engaged in coal research activities related to carbon management, advanced coal mining technologies, power generation, plant efficiencies, etc.	This program has provided grants totalling more than $71.5 million in state, federal and private industry funds to more than 15 universities and other research institutions engaged in coal research activities focusing on carbon management, advanced coal mining technologies, power generation and plant efficiencies, coal gasification, flue gas cleaning, carbon management and coal chemistry. Sub-grants are typically between $60,000 and $250,000 and are issued by Southern Illinois University-Carbondale. Grant periods are limited to 24 months. Approximately $3.0 million from the Coal Technology Development Assistance Fund is made available to for research projects.	Ongoing
Illinois	Coal Development Program	Department of Commerce and Economic Opportunity (Technical oversight by the Illinois Clean Coal Institute)	Grants	The objective is to advance promising clean coal technologies beyond the research stage towards commercialization. Development processes include technology maturation, technology transfer and related studies.	Any entity may apply, but preference is given to Illinois applicants. Projects must be past the R&D stage and must have a significant amount of cost-sharing. Typically, the development proposal is submitted by an organization with special commercial technical expertise in the area proposed.	The program provides a 50/50 match with private industry dollars to support market-driven needs of the industry. Grants are typically $250,000 to $600,000. Grant periods are limited to 24 months. The fund receives 1/64th of the revenues collected by the Public Utility Tax. To date, more than $14.7 million has been awarded to 67 projects.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Illinois	Coal Demonstration Program	Department of Commerce and Economic Opportunity (DCEO)	Grants	The objective is to help fund selected large-scale demonstration of advanced coal systems for utility and industrial use, bring a new generation of clean coal techniques to the commercial marketplace, and also provide near-term benefits to the state and local communities through increased employment, personal income and tax revenues.	Any entity may apply. Funds are intended for capital projects located in Illinois that have significant economic benefits for the state. Projects typically require a host site, power purchase agreements, private and public cost-sharing partners, etc., prior to proposal consideration. A project-specific appropriation must be made and projects are subject to final approval by the governor.	Grants are typically between $1 million and $30 million. DCEO is authorized to issue $185 million in Illinois General Obligation Bond funds to finance selected projects. Since its inception in 1981, Illinois has provided over $191.8 million from the Coal and Energy Development Bond Fund for 40 projects.	Ongoing
Illinois	Coal Revival Program	Department of Commerce and Economic Opportunity. Illinois Resource Development and Energy Security Act (Public Act 92-0012)	Grants	The objective is to assist with development of new, coal-fired electric generation capacity or coal gasification facilities, or integrated gasification combined cycle (IGCC) units that generate chemical feedstocks or transportation fuels derived from coal.	Recipients include businesses proposing to construct a new electric generating facility or expand an existing electric generating facility, including transmission lines and associated equipment to provide baseload electric power or to construct a coal gasification facility. The project must: 1) have an aggregate nameplate generating capacity of 400 megawatts or more for all units at one site, will use coal or gases derived from coal as its primary fuel source at the proposed facility, and will support the creation of at least 150 new Illinois coal-mining jobs, or 2) use coal gasification or IGCC to generate chemical feedstocks,	The DCEO is authorized to expend $500 million in Coal and Energy Development Bond Funds to promote the development of new, coal-fired electric generation capacity in Illinois. Financial assistance through the program will be provided in the form of a grant based on State Retail Occupation Taxes that will be paid for coal purchases for new facilities. Qualifying facilities may be eligible for grants roughly equal to the present value of future sales taxes paid for coal over a 25-year period, up to a maximum amount of $100 million.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					transportation fuels or electricity.		
Illinois	Biogas and Biomass to Energy Grant Program	Department of Commerce and Economic Opportunity Renewable Energy Resources Program	Grants	The objective is to encourage the use of biogas and biomass for on-site energy generation in Illinois.	Recipients have proposed projects designed to use biogas or biomass as a source of fuel to produce electricity with combined heat and power (CHP) through gasification, co-firing or anaerobic digestion technologies.	Applicants are eligible for incentives up to 50% of the total project cost. The maximum award for biogas or biomass to energy feasibility studies is $2,500. The maximum grant amount for biogas to energy systems is $225,000 and the maximum grant for biomass to energy systems is $500,000.	Ongoing
Illinois	Enterprise Zone Participation Loan Program (EZ/PLP)	Department of Commerce and Economic Opportunity	Loans	The objective is to encourage economic development and neighborhood revitalization in Illinois Enterprise Zones via below-market subordinated financing to companies located in or expanding in an Illinois Enterprise Zone. Program funding can be used for business activities, such as purchase and installation of machinery and equipment, working capital, purchase of land, construction or renovation of buildings. Funds cannot	Recipients include any for-profit small business operating in Illinois which has, including its affiliates, fewer than 500 full-time employees, and is located within an Illinois designated enterprise zone.	The EZ/PLP is a variation of the conventional PLP Program, in that DCEO subordinates the loans through participating lending institutions, but the EZ/PLP may be able to provide small businesses located in an enterprise zone a more attractive loan rate than a conventional PLP. The participation works the same as a conventional PLP, but offers an incentive rate of 200 basis points below the index rate on DCEO's portion of financing for variable rate loans, with fixed and adjustable rate loans being	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
				be used for debt refinancing or contingency funding.		comparable with U.S. Treasury notes plus 0-1%.	
Illinois	Enterprise Zone Program	Department of Commerce and Economic Opportunity, Illinois Enterprise Zone Act	Tax incentives	The objective is to stimulate economic growth and neighborhood revitalization in economically depressed areas of the state via special state and local tax incentives, regulatory relief, and improved governmental services.	Recipients are businesses located (or those that choose to locate) in an Enterprise Zone	Benefits include: an exemption on the retailers' occupation tax paid on building materials, an investment tax credit of 0.5% of qualified property, and an enterprise zone jobs tax credit for each job created in the zone for which a certified dislocated worker or economically disadvantaged individual is hired. The following additional exemptions are available for companies that make the minimum statutory investment that either creates or retains the necessary number of jobs: 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. Tax expenditures for this program in fiscal year 2014 were approximately $98,256,000.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Illinois	Economic Development For a Growing Economy Tax Credit Program (EDGE)	Department of Commerce and Economic Opportunity	Tax credit	The objective is to encourage companies to locate or expand operations in Illinois when there is active consideration of a competing location in another state.	Recipients are companies that attest to the fact of competition with a competing state, and agree to make an investment of at least $5 million in capital improvements in the state and create a minimum of 25 new full time jobs in Illinois. For a company with 100 or fewer employees, the company must agree to make a capital investment of $1 million and create at least 5 new full time jobs in Illinois. The project must be an expansion of an existing operation or a new location. Company relocations within Illinois are eligible if there is a valid reason why their current location is inadequate.	The amount of the tax credit is calculated on a case-by-case basis. The tax credits can 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 related to the project. The non-refundable credits can be used against corporate income taxes to be paid over a period not to exceed 10 years. 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. Tax credits issued in 2015 were approximately $215,118,188.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Illinois	River Edge Redevelopment Zone	Department of Commerce and Economic Opportunity, The River Edge Redevelopment Zone (RERZ) Act	Tax incentives, such as sales tax exemptions and property tax abatement	The objective is to encourage development in the RERZ.	Recipients are businesses located in an RERZ.	Investment Tax Credits: A 0.5% tax credit is provided for qualified depreciable property in the zone. An additional 0.5% credit of the basis of qualified property in a RERZ is provided if the property is placed in service on or after 1 July 2006, and the business' employment within Illinois has increased by 1% or more over the preceding year. Jobs Tax Credit: A $500 state income tax credit is provided for each RERZ job created for which a dislocated worker is hired. To qualify, 5 such workers must be hired and all 5 must be employed for at least 180 consecutive days for 30 hours/week in the taxable year. Environmental Remediation Tax Credit: A credit against state income taxes is provided for some non-reimbursed eligible costs for remediation work. The credit is 0.25 for each dollar spent for non-reimbursed remediation expenses. Also available: Dividend Income Deduction, Interest Income Deduction, Building Materials Sales Tax Exemption, and Property Tax Abatement.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Illinois	Renewable Energy Resources Biogas and Biomass to Energy Grant Program	Illinois Department of Commerce and Economic Opportunity	Grant	The objective is to foster investment in and the development and use of renewable energy resources.	Recipients are projects focused on increasing the utilization of renewable energy and support renewable energy technologies.	This program provides a maximum grant of $2,500 for project costs associated with biogas and biomass equipment and studies. The maximum grant for biogas to energy systems is $225,000. The maximum for amount for biomass to energy systems is $500,000.	Ongoing
Illinois	Illinois Renewable Fuels Development Program	Department of Commerce and Economic Opportunity (HB46 - 20 ILCS 689)	Grant	This is a renewable fuels development program that offers grants for constructing, modifying, altering or retrofitting a renewable fuels plant with a minimum production capacity of 30 million gallons.	Recipients are plants with a production capacity of 30 million gallons.	This program provides grants of up to $15 million annually.	Ongoing
Illinois	Renewable Energy Resources Development of Wind Energy Project	Illinois Department of Commerce and Economic Opportunity	Grant	The objective is to foster investment in and the development and use of renewable energy resources.	Primary recipients are utility scale wind projects of at least .5MW of nameplate capacity. However, depending on the applicant, one or multiple smaller projects may be selected for support.	This program provides a maximum grant of $25,000 per project.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Illinois	Renewable Fuels Development Program (RFDP)	The RFDP was established in June of 2003 by Public Act 93-15	Grant	The objective is to promote and encourage the production and use of renewable fuels such as biodiesel, biodiesel blends and majority blended ethanol fuel.	Grants are provided for the construction of new biofuels production facilities with a capacity of at least 30 million gallons per year.	This program provides a maximum grant award of $5.5 million per facility.	Ongoing
Illinois	Large Business Development Program	Illinois Department of Commerce and Economic Opportunity	Grant	The objective is to provide funds to businesses undertaking a major expansion or relocation project that will result in substantial private investment and the creation or retention of a large number of Illinois jobs.	Recipients are large businesses with 500 or more employees. Funds can be used for bondable business activities, including financing the purchase of land or buildings, building construction or renovation, and certain types of machinery and equipment.	Amounts vary and are determined by the amount of investment and job creation or retention involved.	Ongoing
Illinois	High Impact Business Designation	Department of Commerce and Economic Opportunity	Tax incentives	The 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	The project must involve a minimum of a $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.	Amounts vary but are similar to those available under the Enterprise Zone program	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Indiana	Ad hoc incentive package	Spencer County	Tax abatement	The purpose of this program was to aid in the construction of a new $285 million structural mill in Whitley County.	The recipient is Steel Dynamics.	This program provided up to $59 million in tax abatements.	Ongoing
Indiana	Hotel Lodging Tax Exemption	Board of Managers	Tax exemption	The objective is to encourage film production within the State.	The recipient is the film industry.	This program provides a 6% lodging tax exemption for production companies staying longer than 30 days.	Ongoing
Indiana	Certified Technology Park (CTP) Designation	Indiana Economic Development Corporation (IEDC)	Tax benefits; Incremental Tax Financing for Public Infrastructure Improvements	The objective is the establishment of high technology activities and public facilities within a technology park that serve a public purpose and promotes general welfare by encouraging investment, job creation and retention, and economic growth and diversity.	The Indiana Economic Development Corporation may designate an area as a certified technology park if certain criteria are met, including a firm commitment from at least one business engaged in a high technology activity creating a significant number of jobs. "High technology activity" includes advanced vehicles technology, which is any technology that involves electric vehicles, hybrid electric vehicles, or alternative fuel vehicles, or components used in the construction of these vehicles.	This program provides $5 million in incremental tax financing per CTP.	Ongoing
Indiana	Urban Enterprise Zone Program	Indiana Economic Development Corporation (IEDC)	Various tax exemptions and other benefits	The Urban Enterprise Zone (EZ) Program is a program designed to encourage companies to expand or locate operations in Indiana.	EZs are located in the economically distressed and blighted areas, which are often traditional downtown areas or old industrial and manufacturing areas that have gone through a protracted period of decline.	This program provides in varying amounts: employee tax deductions; employment expense credits; loan interest credits; investment cost credits.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Indiana	Loan Guaranty Programs	Indiana Economic Development Corporation (IEDC)	Loan guarantee	The objective is job creation and retention.	Loan guarantees are available to finance land acquisition; building acquisition or improvements; structures; machinery; equipment; facilities; and some working capital. Eligible firms are high-tech/high-growth companies, agribusiness and some manufacturing companies.	If the security is real property, the guaranty is up to 90% of loan balance or 90% of appraised fair market value, whichever is less. If the security is personal property, the guaranty is up to 75% of loan balance or 75% of fair market value, whichever is less. Limited working-capital guarantees are available for high-tech companies. For rural development and value-added agricultural projects, the maximum guaranty is $300,000. The guaranty may be larger for high-growth/high-tech companies and manufacturing projects.	Ongoing
Indiana	Community Revitalization Enhancement Districts (CRED) Tax Credit	Indiana Economic Development Corporation (IEDC)	Tax credit	The objective is to encourage revitalization investments in designated CRED areas.	This program is only available to businesses located in CRED districts. There are currently 10 CRED districts in Indiana.	The tax credit amount is up to 25% of the qualified investment.	Ongoing
Indiana	Economic Development For a Growing Economy Tax Credit Program (EDGE)	Indiana Economic Development Corporation (IEDC)	Tax credit	The Economic Development for a Growing Economy (EDGE) Tax Credit provides an incentive to businesses to support job creation, capital investment and to improve the standard of living for Indiana residents.	Recipients are businesses engaged in jobs creation and capital investment in Indiana.	The 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. The credit certification is phased in annually for up to 10 years based upon the employment ramp-up outlined by the business.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Indiana	Tax Incremental Financing (TIF) District Funds	City of South Bend	TIF funds	The goal is to promote redevelopment objectives and significantly leverage public funds to private dollars.	The program is used for projects in Redevelopment and Economic Development Areas.	The amounts vary.	Ongoing
Indiana	Industrial Recovery Tax Credit	Indiana Economic Development Corporation (IEDC)	Tax credit	The Industrial Recovery Tax Credit, also known as DINO for the older buildings it benefits, provides an incentive for companies to invest in former industrial facilities requiring significant rehabilitation or remodeling expenses. The credit is established by Ind. Code 6-3.1-11	Program is used for projects located in an industrial recovery site consisting of a building in service at least 15 years, with at least 100,000 interior square feet of space that has been at least 75% vacant for one year or more.	The credit is up to 25% of the qualified investment, depending on the age of the building.	Ongoing
Indiana	Skills Enhancement Fund	Indiana Economic Development Corporation (IEDC)	Grant	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. Each project is 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,	For active contracts since January 2005, $112,925,791 in SEF training funds have been awarded, of which $57,394,969 has been paid.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					supports the purpose of the fund, and meets all requirements as set forth in I.C. 5-28-7		
Indiana	Headquarters Relocation Credit	Indiana Economic Development Corporation (IEDC)	Tax credit	The Headquarters Relocation Tax Credit (HRTC) provides a tax credit to corporations that relocate their headquarters to Indiana.	Recipients are corporations that relocate their headquarters to Indiana. The Headquarters Relocation Tax Credit is established by I.C. 6-3.1-30.IEDC and the Department of Revenue determines eligibility based on the following criteria: The corporation must have annual worldwide revenue of at least $50 million in the taxable year immediately prior to the year in which application is made for the credit. After relocation, the corporation must have 75 employees in Indiana. Headquarters is defined as the building or buildings where one or more of the following are located: The principal offices of the principal executive officers of an eligible business; the principal offices of a division or similar subdivision of an eligible business; a research and development center of an eligible business. An eligible business is one that: (1) is engaged in either interstate or intrastate commerce; (2) maintains a corporate	The tax credit is up to 50% of a corporation's approved costs of relocating its headquarters to Indiana, as determined by the IEDC. A nine-year carry forward applies to any unused part of the credit. Eligible relocation costs include: -Moving costs and related expenses -The purchase of new or replacement equipment -Capital investment costs -Property assembly and development costs including: » The purchase, lease, or construction of buildings and land » Infrastructure improvements » Site development costs Eligible costs do not include any costs that do not directly result from the relocation of the business to a location in Indiana. The credit is assessed against the corporation's state tax liability.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					headquarters at a location outside Indiana; (3) has not previously maintained a corporate headquarters at a location in Indiana; (4) had annual worldwide revenues of at least $50 million for the taxable year immediately preceding the business's application for this tax credit; (5) commits contractually to relocating its corporate headquarters to Indiana; and, (6) the Company must employ at least 75 employees in Indiana.		
Indiana	Hoosier Business Investment Tax Credit	Indiana Economic Development Corporation (IEDC)	Tax credit	The Hoosier Business Investment (HBI) Tax Credit provides incentives to businesses to support jobs creation, capital investment and to improve the standard of living for Indiana residents. The non-refundable corporate income tax credits are calculated as a percentage of the eligible capital investment to support the 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. Eligible capital investment includes new	Businesses that support job creation, capital investment and improve the standard of living for Indiana residents. To be eligible for the tax credit: --Project must result in net new jobs that were not previously performed by employee of the applicant --Project is economically sound and will benefit the people of Indiana by increasing opportunities for employment and strengthening the economy of Indiana --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	The tax credit is up to 10% of qualified investment over a timeframe as determined by IEDC under statutory guidelines.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
				machinery and building costs associated with the project as outlined by I.C. 6-3.1-26-8	jobs in Indiana --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 as outlined by I.C. 6-3.1-26-8.		
Indiana	Twenty-First Century Research and Technology Fund (21F)	Indiana Economic Development Corporation (IEDC)	Grants	The goal of the 21st Century Fund is to support the resolution of next-stage capital formation issues by co-investing with institutional investors in order to further build innovative, high-impact, high-growth companies. The Twenty-First Century Fund "21 Fund" provides grants (including matching Small Business Innovation Research and Small Business Technology Transfer grants, as available) or loans to recipients engaged in the commercialization of innovative new technologies.	The goal is to work with early revenue generating companies to solve product demonstration and penetration issues in order to accelerate company growth, milestone achievement and job creation. All investments are initially made in convertible debt with finalization in convertible debt or equity instruments. Investment Criteria for the 21st Century Fund Include: -- For-profit entity headquartered in Indiana -- Addressable market size over $1 billion -- Clear & sustainable competitive advantages such as technical superiority -- Disruptive business models: while no technology invention is required, application of technology is usually desired to achieve such disruptive models	Amounts vary, but maximum investment by the Fund is $2 million per company.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					-- Coachable management team with strong commitment and execution capabilities -- Willingness to work with Elevate Venture's Entrepreneurs-in-Residence ("EIR") toward tangible goals -- Achievable growth & exit strategies -- New Technology		
Indiana	Patent Income Exemption	Indiana Department of Revenue	Tax credit	Certain income derived from qualified patents and earned by a taxpayer are exempt from taxation.	The Tax Exemption for Patent-derived Income defines qualified patents to include only utility patents and plant patents. The total amount of exemptions claimed by a taxpayer in a taxable year may not exceed $5 million. The exemption provides that a taxpayer may not claim an exemption for income derived from a particular patent for more than 10 taxable years. The exemption percentage begins at 50% of income derived from a qualified patent for each of the first five taxable years, and decreases over the next five taxable years to 10% in the 10th taxable year. It also specifies that a taxpayer is eligible to claim the exemption only if the taxpayer is domiciled in Indiana and is either an individual or corporation with not more than 500 employees including employees in the	The total amount of exemptions claimed by a taxpayer in a taxable year may not exceed $5 million.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					individual's or corporation's affiliates or is a nonprofit organization or corporation. The Tax Exemption for Patent-Derived Income is established by IC 6-3-2-21.7.		
Indiana	Venture Capital Investment Tax Credit	Indiana Economic Development Corporation (IEDC)	Tax credit	The Venture Capital Investment 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.	Recipient industries are life sciences and technology.	Investors who provide qualified debt or equity capital to Indiana companies receive a credit against their Indiana tax liability. The Venture Capital Investment Tax Credit is established by I.C. 6-3.1-24. The maximum amount of tax credits available for qualified investment capital to a particular qualified Indiana business equals the lesser of: the total amount of investment capital provided to the qualified Indiana business in the calendar year, multiplied by 20% or $1,000,000. If the amount of credit exceeds the taxpayer's state tax liability for that taxable year, the tax payer may carry over the excess credit for a period not to exceed the taxpayer's following five taxable years. A taxpayer is not entitled to a carry back or a refund of any unused credit amount.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Iowa	Targeted Industry Demonstration Fund	Department of Economic Development (Iowa Administrative Code Chapter 105 261.105)	Grants and loans	The objective is to encourage commercialization of innovation thereby fostering competitive, profitable companies that create high paying jobs and wealth in Iowa.	Recipients are companies in three targeted industry clusters: Bioscience, Advanced Manufacturing and Information Technology. Applicants must be able to demonstrate that the product is ready for commercialization and market entry. Applicants must also show their ability to develop and commercialize products and manage successful ventures. Companies seeking awards go through a rigorous due diligence process and are judged in terms of marketability, return on investment, and economic development impact.	Awards are available up to $150,000 per project. Most often the award is in the form of a forgivable loan.	Ongoing
Iowa	Alternative Fuel Loan Program Alternative Energy Revolving Loan Program	Iowa Energy Center (Section 476.46 Code of Iowa)	Loan	The objective is to encourage alternative energy projects.	Recipients are fuel production facilities located in Iowa.	The program offers zero-percent interest loans for up to half the cost of biomass or alternative fuels related to fuel production projects, up to a maximum of $250,000 per facility. The remainder of the loans are made by participating lenders at a negotiated interest rate.	Ongoing
Iowa	Innovation Fund Tax Credit	Section 15E.52, Code of Iowa (program description); Section 422.11Y, Code of Iowa	Tax credit	The objective is to stimulate venture capital investment in innovative Iowa businesses.	Innovative businesses include, but are not limited to, businesses engaged in advanced manufacturing, biosciences and information technology.	Investors receive tax credits equal to 25% of the investor's equity investment in an Innovation Fund.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
		(individual income tax); Section 422.33 (13), Code of Iowa (corporation income tax); Section 422.60 (13), Code of Iowa (franchise tax); Section 432.12M, Code of Iowa (insurance premium tax); Section 533.329 (2)(1), Code of Iowa (moneys and credits tax)					

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Iowa	Renewable Energy Tax Credit	Section 476C, Code of Iowa (program description); Section 476.48, Code of Iowa (small wind innova-tion zone program); Section 422.11J, Code of Iowa (individual income tax); Section 422.33 (16), Code of Iowa corporation income tax); Section 422.60 (8), Code of Iowa (franchise tax); Section 432.12E, Code of Iowa (insurance premium tax); Section 423.4 (4), Code of Iowa (cons-umer's use tax); Section 437A.17B, Code of Iowa (replacement tax)	Tax credit	The objective is to promote the growth of renewable energy in Iowa.	Recipients include a producer or purchaser of energy from an eligible renewable energy facility approved by the Iowa Utilities Board. A power-purchase agreement is signed between the purchaser and producer which sets forth which party will receive the tax credit.	Participants in the program receive Renewable Energy Tax Credits equal to $0.015 per kilowatt-hour of electricity, or $4.50 per million British thermal units of heat for a commercial purpose, or $4.50 per million British thermal units of methane gas or other biogas used to generate electricity, or $1.44 per one thousand standard cubic feet of hydrogen fuel generated by and purchased from an eligible renewable energy facility. The credit may be claimed against corporate income, individual income, franchise, insurance premium, sales and use, and replacement taxes.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Iowa	Wind Energy Production Tax Credit	Section 476B, Code of Iowa (program description); Section 422.11J, Code of Iowa (individual income tax); Section 422.33 (16), Code of Iowa (corporation income tax); Section 422.60 (8), Code of Iowa (franchise tax); Section 423.4 (4), Code of Iowa (consumer's use tax); Section 432.12E, Code of Iowa (insurance premium tax)	Tax credit	The objective is to promote the growth of renewable energy in Iowa.	Recipients own a "qualified facility," defined as a facility the produces electricity from wind that is located in Iowa, was originally placed in service on or after 1 July 2005, but before 1 July 2012, and is approved by the local board of supervisors and the Iowa Utilities Board.	The credit is equal to $0.01 per kilowatt-hour of electricity sold or generated for on-site consumption. Credits are available for a ten-year period from the initial in-service date of the facility.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Kansas	Ethyl Alcohol Production Incentive	Kansas Department of Commerce	Grant	Producers who were in production prior to 1 July 2001 and who increased production capacity on or after 1 July 2001 by an amount of 5 million gallons qualify for the incentive for a maximum of 15 million gallons sold per year, for no more than seven (7) years. Producers who commenced production on or after 1 July 2001, but prior to 1 July 2012 and who sold at least 5 million gallons qualify for the incentive for a maximum of 15 million gallons sold per year, for no more than seven (7) years. Producers who commenced cellulosic alcohol on or after 1 July 2012 and who sold at least five million gallons qualify for the incentive for a maximum of 15 million gallons sold per year. This does not apply to producers who commence alcohol production from grain. Reference Kansas Statutes 79-34,160-164.	Producers of ethyl alcohol.	The benefit amount is $0.035 for each gallon sold by the producer. $875,000 per quarter is added to the fund for distribution. If production exceeds the fund balance, a proration of the distribution is performed.	Program sunsets 1 July 2018.

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Kentucky	High-tech construction & investment pool	Kentucky Cabinet for Economic Development, Office of Entrepreneurs hip KRS 154.12-278	Loans and grants	The high-tech construction pool shall be used for projects with special emphasis on the creation of high-tech jobs and knowledge-based companies. The high-tech investment pool shall be used to build and promote networks to technology-driven industries and research-intensive industries with the goal of creating clusters of innovation-driven industries in Kentucky.	Technology-driven, research-intensive, and knowledge-based companies, clusters, or networks.	Amounts vary.	Ongoing
Kentucky	Kentucky Film Production Tax Incentive Program	Kentucky Tourism, Arts and Heritage Cabinet, Kentucky Film Office KRS 148.542 et seq.	Tax rebate and other tax incentives	The objective is to encourage commercial film and television production in the state.	Recipients include the film/television industry.	There is a 6% sales and use tax rebate for motion picture and television production companies on expenditures made in connection with the production or refundable income tax credit equal to 30-35% of the approved expenditures.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Kentucky	Industrial Revenue Bonds	Kentucky Economic Development Finance Authority (KEDFA) KRS 103.210	Tax Credit	IRBs issued by state and local governments in Kentucky can be used to finance manufacturing projects and their warehousing areas, major transportation and communication facilities, most health care facilities, and mineral extraction and processing projects.	The following eligibility criteria shall be considered: (1) The number of existing full-time jobs committed to be retained and the number of new, full-time jobs committed to be created by the company for which the bonds are to be issued. A full-time job is defined as a position filled by an employee (excluding contract or part-time employees) that the company projects will work, on an annual basis, one thousand eight hundred and twenty (1,820) hours;(2) The average salary committed to be paid for each full-time job created or maintained and the employee benefits to be offered by the company requesting the issuance of the industrial revenue bonds;(3) The amount of capital investment being made by the company in the industrial project that is being financed by the industrial bonds; (4) The unemployment rate in the county of the industrial project;(5) The state tax incentive programs and grant/loan programs that the company is either seeking, or in which it is participating for the particular industrial project;(6) Whether the new	Amounts vary.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					project is a relocation of an existing Kentucky business; (7) The new tax revenues which the company and the tax-exempt governmental unit or statutory authority anticipates will be produced by the industrial project over the life of the bond issue;(8) The approximate amount and percentage of the state and local ad valorem taxes which will be lost as a result of the applicant company leasing all or a portion of the industrial project from the tax-exempt governmental unit or statutory authority.		
Kentucky	Commonwealth Seed Capital LLC (CSC)	Kentucky Economic Development Partnership, Common-wealth Seed Capital Management Committee	Equity investment or convertible debt	The objective is to facilitate the commercialization of innovative ideas and technologies developed in Kentucky.	CSC, a non-state private entity funded with state dollars will invest state capital in Kentucky technology companies.	The CSC provides early-stage seed funds to technology companies in Kentucky. Amounts of investment vary by project. The amount invested in 2013 was $1.47 million.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Kentucky	Major Recycling Project Tax Credit (KRS 141.390)	Kentucky Finance and Administration Cabinet, Kentucky Department of Revenue	Tax credit	The objective is to encourage recycling.	Recipients are "major recycling projects" where the taxpayer: 1) invests more than $10,000,000 in recycling or composting equipment; 2) has 750 or more full-time employees and pays more than 300% of the federal minimum wage; and 3) has plant and equipment with a total cost of over $500,000,000.	In each taxable year, the amount of credits claimed for all major recycling projects is limited to 1) 50% of the excess of the total of each tax liability over the baseline tax liability of the taxpayer; or 2) $2,500,000, whichever is less.	Ongoing
Kentucky	Recycling Equipment Credit	Kentucky Finance and Administration Cabinet, Kentucky Department of Revenue (KRS 141.390)	Tax credit	The objective is to support the purchase of recycling equipment.	Income tax credits are allowed for up to 50% of the installed costs of equipment used exclusively to recycle or compost postconsumer waste (excluding secondary and demolition wastes) and for machinery used exclusively to manufacture products composed substantially of postconsumer waste materials.	For the year the equipment is purchased, the credit is limited to 10% of total credit allowed and 25% of the taxpayer's state income tax liability. The unused portion of the total allowable recycling credits can be carried forward to succeeding tax years, with the credit claimed during any tax year limited to 25% of the taxpayer's state income tax liability.	Ongoing
Kentucky	Small Business Innovation Research (SBIR) - Small Business Technology Transfer Research (STTR)	Kentucky Cabinet for Economic Development, Office of Commercializa tion and Innovation Entrepreneurs hip	Grants	The objective is to assist high-tech small businesses	This program matches federal Small Business Innovation Research (SBIR) and Small Business Technology Transfer Research (STTR) grants to high-tech small businesses.	Kentucky-based SBIR and STTR grant recipients can apply for matching funds of up to $150,000 to support Phase 1 exploration of the technical merit or feasibility of an idea or technology. Phase 2 federal awards, which support full-scale research and development, would be	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
	Matching Funds Program					matched by the commonwealth up to $500,000 in each year of the award. Phase 0 and Phase 00 funds are available to assist with preparing proposals for Phase 1 and Phase 2 grants, respectively.	
Kentucky	Kentucky Jobs Retention Act (KJRA)	Kentucky Economic Development Finance Authority KRS 154.25-010 et seq.	Tax incentives	The objective is to encourage existing automotive manufacturers and household appliance manufacturers to modernize their facilities and retain existing jobs.	Recipients are existing automotive, automotive parts, household appliance, and household appliance parts manufacturers in Kentucky.	Up to 50% of new investment can be recovered through a reduction in payroll taxes over time if the company makes an investment of at least $100 million. In addition, the investment recovery could be increased up to 75% if investments are made at multiple sites.	Ongoing
Kentucky	The Kentucky Reinvestment Act (KRA)	Kentucky Economic Development Finance Authority (KRS 154.34-010 et seq.)	Tax credit	The objective is to encourage reinvestment in Kentucky facilities.	Recipients include any business engaged in manufacturing at a facility located and operating within the Commonwealth on a permanent basis for a reasonable period of time preceding the request for approval. The minimum investment for eligibility is $2.5 million.	KRA recipients are eligible to receive up to a 100% credit against the Kentucky income tax liability generated by the project.	Ongoing
Kentucky	Incentives for Energy Independence Act (IEIA)	Kentucky Economic Development Finance Authority (KRS 154.27-010 et seq.)	Tax rebate and other tax incentives	The objective is to encourage projects that are likely to increase energy independence.	Recipients include gasification, alternative energy or renewable energy facilities including natural gas. The program requires a capital investment of at least $25 million for an alternative fuel facility using biomass, or an investment of at least $100	Negotiated incentives cannot exceed 50% of the capital expenditures. The program provides reimbursement of sales and use taxes paid on tangible personal property; an income tax credit; and, wage assessment incentives up to 4% of gross wages of each	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					million for an alternative fuel facility using coal, as its primary feedstock. A capital investment of at least $1 million is required for a renewable power facility that meets minimum electric output standards based upon the power source.	employee whose job was created as part of the project.	
Kentucky	Kentucky Alternative Fuel and Renewable Energy Fund (also known as Kentucky New Energy Ventures Fund (KNEV)	Kentucky Cabinet for Economic Development (KRS 154.20-400 et seq.)	Seed stage capital - grants and investments	The objective is to support the development and commercialization of alternative fuel and renewable energy products, processes, and services in Kentucky.	Recipients include qualified Kentucky-based companies that use the funds for business development activities.	The program provides grants of up to $30,000 and investments up to $750,000.	Ongoing
Kentucky	Kentucky Rural Innovation Program	Council on Postsecondary Education (KRS 164.6027 et seq.)	Seed stage capital grants and investments	The objective is to stimulate growth and investment in rural Kentucky based technology driven companies.	Recipients include small, innovative companies in the fields of bioscience, environmental and energy technologies, health and human development, information technology and communications, and materials science and advanced manufacturing located in rural areas of the state.	The program provides up to $30,000 in grants, up and to $100,000 in investments.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Kentucky	Kentucky Enterprise Fund	Council on Postsecondary Education (KRS 164.6019 et seq.)	Seed stage capital grants and investments	The objective is to stimulate growth and investment in Kentucky based technology driven companies.	Recipients include small, innovative companies in the fields of bioscience, environmental and energy technologies, health and human development, information technology and communications, and materials science and advanced manufacturing.	The program provides up to $30,000 in grants, and up to $750,000 in investments.	Ongoing
Kentucky	Kentucky Business Investment (KBI)	Kentucky Economic Development Finance Authority (KEDFA) (KRS 154.32)	Income tax credits and wage assessments	The objective is to promote new and existing agribusinesses, regional and national headquarters, manufacturing companies, and non-retail service or technology related companies that locate or expand operations in Kentucky.	Recipients are new and existing agribusinesses, regional and national headquarters, manufacturing companies, and non-retail service or technology related companies that locate or expand operations in Kentucky. Projects locating in certain counties may qualify for enhanced incentives, eligible by meeting at least one of the three following criteria: (1) counties with an average annual unemployment rate exceeding the state average annual unemployment rate in the five preceding calendar years; (2) counties with an unemployment rate greater than 200% of the statewide unemployment rate for the preceding year; and (3) counties identified as one of the sixty most distressed counties based on a three part test (three-year	The amounts vary.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					unemployment, education attainment and road quality).		
Kentucky	Kentucky Industrial Revitalization Act (KIRA)	Kentucky Economic Development Finance Authority (KEDFA) (KRS 154.32)	Income tax credits, Kentucky Corporation License Fee credits, and job assessment fees	The objective is to promote investments in the rehabilitation of manufacturing or agribusiness operations that are in imminent danger of permanently closing or that have closed temporarily.	Investments in the rehabilitation of manufacturing or agribusiness operations that are in imminent danger of permanently closing or that have closed temporarily may qualify for tax incentives, where 25 jobs are created or maintained. Investments in the rehabilitation of coal mining and processing facilities that have closed, been temporarily suspended, or severely reduced that employ, or intend to employ, a minimum of 500 persons and have a raw production of at least three million tons from the economic revitalization project facility may qualify for tax incentives.	The program provides income tax credits, Kentucky Corporation License Fee credits, and job assessment fees for up to ten (10) years limited to seventy-five per cent (75%) of the costs of the rehabilitation or construction of buildings and the refurbishing or purchasing of machinery and equipment. When approved by a local taxing jurisdiction, projects may receive a job assessment fee of up to five per cent (5%) of the gross wages of each employee subject to Kentucky individual income tax whose job is preserved or created by the approved project. State participation is limited to four per cent (4%), with local participation limited to one per cent (1%).	Ongoing
Kentucky	Kentucky Rural Economic Development Act (KREDA)	Kentucky Economic Development Finance Authority (KEDFA) (KRS 154.01-010; 154.22-010 to 154.22-080; 141.310;	Tax incentives	The objective is to promote new and expanding manufacturing projects that create jobs.	Recipients include new and expanding manufacturing projects that create at least 15 new full-time jobs in certain Kentucky counties. Companies must make a capital investment of at least $100,000 in land, buildings, fixtures, and equipment. The project's real estate must be	Projects approved under KREDA may receive state income tax credits and a waiver of a job development assessment fee of 4% of the gross wages of each employee whose job is created by the approved project and who is subject to Kentucky's individual income tax for up to	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
		141.347; 141.350; and 141.400)			acquired by the approved company through either the acquisition of title or through a capital lease.	fifteen years.	
Kentucky	Kentucky Enterprise Initiative Act (KEIA)	Kentucky Economic Development Finance Authority (KEDFA) KRS 154.20-200 to 154.20-216	Sales and use tax refund	The Kentucky Enterprise Initiative Act is a means to attract new or encourage expansion of businesses involved in technology, manufacturing or tourism activities.	Approved companies must make a minimum investment of $100,000 in a preference zone (former enterprise zone) or $500,000 in other areas in the Commonwealth. All preference zones expire 31 December 2007.	KEDFA may grant a refund of the sales and use tax paid for construction material, building fixtures and R & D equipment purchased for the use in approved projects. The total funds available per year for all the approved projects are $20,000,000 for building and construction materials and $5,000,000 for research and development equipment.	Ongoing
Kentucky	Corporate Income Tax Credit for Use of Kentucky Coal	Kentucky Economic Development Finance Authority (KEDFA) (KRS 141.041)	Corporation income tax credit	The objective is to promote the use of coal.	Recipients are corporations using coal for industrial heating or processing.	A corporation income tax credit is allowed for up to 4.5% of the value of coal (excluding transportation costs) used for industrial heating or processing. The credit is allowed for 10 years following either the installation or conversion to coal burning units. The credit in any year cannot exceed the corporation's income tax liability minus other credits. Unused credits cannot be carried forward.	Ongoing
Kentucky	Biodiesel Fuel Tax Credit	Kentucky Economic Development Finance Authority (KEDFA) (KRS 141.423)	State income tax credit	The objective is to promote the production and use of biodiesel.	Recipients are producers or blenders of biodiesel fuel or blended biodiesel fuel.	A state income tax credit is allowed for producers or blenders of biodiesel fuel or blended biodiesel fuel with a blend of at least 2%. Biodiesel or blended biodiesel producers receive a $1 credit per gallon	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						produced or blended. Unused credits cannot be carried forward.	
Kentucky	Kentucky Clean Coal Incentive	Kentucky Economic Development Finance Authority (KEDFA) (KRS 141.428)	Income, or public service corporation property tax credit	The objective is to promote the use of clean coal technologies.	Recipients include facilities that are reducing emissions of pollutants released during electric generation through the use of clean coal equipment and technologies	The amount of the credit is $2.00 per ton of coal used in the facility and not already receiving tax credit. Any unused portions of this credit may not be carried forward.	Ongoing
Louisiana	Biotechnology Tax Credit	Louisiana Department of Economic Development	Tax benefits	The objective of the program is to promote startup biotechnology companies.	Recipients are start-up biotechnology companies.	This program provides for a sales and use tax exclusion on capital expenditures for new research equipment purchased by biotechnology start-up companies.	Ongoing
Louisiana	Customized Computer Software Development Tax Credit	Louisiana Department of Economic Development	Tax benefits	This program promotes development of custom computer software.	Recipients are software technology companies.	This program phases in a state sales and use tax exclusion for certain custom computer software over a four-year period.	Ongoing
Louisiana	Economic Development Award Program	Department of Economic Development	Grant	This program provides grants to public or quasi-public state entities and local governments to finance publicly-owned infrastructure for industrial or business development projects.	Preference will be given to projects located in areas of the state with high unemployment levels and to projects intended to expand, improve or provide basic infrastructure supporting mixed use by the company and the surrounding community. No assistance may be provided for Louisiana companies relocating their operations to another labor market area (as defined by the U.S. Census Bureau) within Louisiana, except when	The minimum award request size is $25,000. Projects must create or retain at least 10 permanent jobs in Louisiana. The portion of the total project cost financed by the award may not exceed 90% for projects located in parishes with per capita income below the median for all parishes; 75% for projects in parishes with unemployment rates above the statewide average; or 50% for all other projects.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					company gives sufficient evidence that it is otherwise likely to relocate out of Louisiana.		
Louisiana	Enterprise Zone Program	Department of Economic Development	Tax credit	The Enterprise Zone (EZ) Program is a JOBS incentive program that provides Louisiana Income and Franchise tax credits to a business hiring a minimum number of net new employees. The Enterprise Zone program also provides rebates on applicable state and local sales/use taxes (except where local sales taxes are encumbered toward payment of bond indebtedness or are school taxes), on purchases of building construction materials, machinery, and equipment by businesses that build or renovate facilities in Louisiana Enterprise Zones.	EZs are areas with high unemployment, low income or a high percentage of residents receiving some form of public assistance. There are 1,670 enterprise zones statewide, in both urban and rural parishes. Job credits are $5,000 for SIC Code Numbers 3721, 3724, 3728, 3761, 3764, and 3769.	The program provides a one-time tax credit of $2,500 for each net new permanent job created for businesses that locate or expand in designated enterprise zones. Credits may be applied against a company's Louisiana state income or corporation franchise tax liability. Sales tax benefits (rebates) are only in effect for the duration of the initial construction period (2 year maximum). The Enterprise Zone program offers double the usual $2,500 tax credits to automotive and airplane manufacturers.	Ongoing
Louisiana	Restoration Tax Abatement	Department of Economic Development	Tax abatement/reduction	The Restoration Tax Abatement Program was created for municipalities and local governments to offer as an incentive to encourage the expansion, restoration, improvement and development of existing commercial structures and owner-	Buildings must be located in a Downtown Development District, an Historic District, an Economic Development District or be listed on the National Register for Historic Places.	Property taxes may be abated on the amount of improvements to existing structures, for a five year period and may be renewed for an additional five years.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
				occupied residences in Downtown Development Districts, Economic Development Districts, or Historic Districts.			
Louisiana	University Research and Development Parks Income and Franchise Tax Exemptions and Credits	Department of Economic Development	Tax incentives	Firms located in university research and development parks may be granted exemptions for state corporation income and franchise taxes. Firms located in university research and development parks may be granted tax credits against state corporate income and franchise tax liabilities. Such credits, which may be carried forward up to five years, shall not exceed the cost of purchase.	Recipients are firms located in university research and development parks.	The total amount of state tax rebates and/or exemptions granted for any fiscal year shall not exceed thirty (30)% of the corporate income, franchise and state sales/use tax liability of the firm during the fiscal year preceding the fiscal year for which the exemptions are granted, unless another amount is established by contract.	Ongoing
Louisiana	University Research and Development Parks Sales and Use Tax Rebates	Department of Economic Development	Tax refund	Qualified firms located in University Research and Developments Parks may be granted rebates for state and/or local sales/use taxes on machinery and equipment to be used by the applicant, on materials and building supplies to be used in the repair, reconstruction, modification, or construction of facilities	Recipients are firms in university research and development parks.	The total amount of rebates of local sales/use taxes granted for any fiscal year shall not exceed 100% of the local sales/use taxes liability due to that authority from the firm during the fiscal year preceding the fiscal year for which the rebates are granted, unless another amount is established by contract.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
				and on materials and supplies necessary for or used in the production of the applicant's product. Additionally, sales/use tax rebates may be granted on any other goods and services used or consumed by the applicant.			
Louisiana	Workforce Development and Training Program	Department of Economic Development	Grant	This program provides funding for customized workforce training programs in order to improve the competitiveness and productivity of Louisiana 's workforce and business community and to assist Louisiana businesses in promoting employment stability. Funding for eligible training activities includes: (1) New Employee Training; and, (2) Workplace-Based Retraining.	Recipients include Louisiana companies expanding within the state in a new area that have been operating less than three years, and companies located outside of Louisiana locating a facility within the state. The expansion of an existing Louisiana company, by the addition of a new technology or product line, can be considered. Preference will be given to applicants in industries identified by the state as target industries, and to applicants located in areas of the state with high unemployment levels.	The New Employee Training award may cover up to 100% of the eligible training costs, not to exceed $500,000. The Workplace-based Retraining award may cover up to 50% of the eligible training costs, not to exceed $500,000.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Louisiana	Biomedical and University Research and Development Park Programs	Louisiana Department of Revenue	Income tax credit	This program provides for credits against the Louisiana individual income tax to persons who establish research activities in either a Biomedical or University Research and Development Park.	Recipients are located in university research and development parks.	The exemptions or credits can equal the cost of machinery and scientific equipment used on the premises.	Ongoing
Louisiana	Digital Media Tax Incentive Program	Louisiana Department of Economic Development	Tax credit	The objective is to support digital media production in Louisiana.	Recipients are video game developers.	For projects certified prior to 2010, income tax credits shall be earned at the rate of 20% of Louisiana investment for the first 2 years; Income tax credits shall be earned at the rate of 15% of the Louisiana investment for the following 2 years of the project; Income tax credits shall be earned at the rate of 10% for a final 2 years of the project.	Ongoing
Louisiana	Technology Commercialization Tax Credits	Louisiana Department of Economic Development	Tax credit	The objective is to support investment in technology and the commercialization of products.	Recipients are companies partnering with Louisiana universities on new products and new technologies.	This program provides an annual 15% tax credit of total costs associated with product development for up to eight years. The Technology Commercialization Tax Credit provides a 40% refundable tax credit for companies that invest in the commercialization of Louisiana technology and a 6% payroll rebate for the creation of new,	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						direct jobs.	
Louisiana	Sound Recording Investor Tax Credit	Louisiana Department of Economic Development	Tax credit	The Sound Recording Investor Tax Credit provides a 25% tax credit for sound recording projects made in the State of Louisiana.	Recipients are individuals engaged in recording, tracking and overdubbing of music and vocal performances, film scores, spoken word performance, and live musical performances.	This program provides a 25% tax credit on sound recording expenses. The program is subject to a cap of $3 million in tax credits per calendar year. Sound recording investor tax credits are issued as rebates.	Ongoing
Louisiana	Alternative Fuel Vehicle (AFV) Incentives	Louisiana Department of Natural Resources	Tax credit	The objective is to support the purchase of alternative fuel vehicles.	Recipients are consumers purchasing alternative fuel vehicles, alternative fuel refuelling equipment, or performing AFV conversions.	Revised Statute RS 47:6035 offers a state income tax credit for 50% of the incremental cost of purchasing a factory-equipped AFV, 50% of the cost for converting a vehicle to alternative fuels, and 50% of the cost for alternative fuel refuelling equipment. For the purchase of an original equipment manufacturer (OEM) AFV, if the taxpayer is unable to determine the incremental cost of the vehicle relating to the use of alternative fuel, a credit of the lesser of 10% of the cost of the vehicle or $3000 may be claimed.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Louisiana	Purchases of Qualified New Recycling Manufacturing or Processing Equipment	Louisiana Department of Natural Resources	Tax credit	The objective is to support purchases of new recycling manufacturing or processing equipment.	Recipients are purchasers of new recycling manufacturing or processing equipment.	A taxpayer who purchases qualified new recycling manufacturing or process equipment and/or qualified service contracts shall be entitled to a credit against any income and corporation franchise taxes imposed by the state in an amount equal to 20% of the cost of the new recycling manufacturing or process equipment and/or qualified service contract.	Ongoing
Louisiana	Ad Valorem Natural Gas Tax Credit	Louisiana Department of Revenue	Tax credit	The objective is to promote natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities.	Recipients are natural gas storage services or natural gas storage facilities.	R.S. 47:6006 allows a refundable credit against corporate income or corporate franchise tax for 100% of the ad valorem taxes paid to political subdivisions in Louisiana on natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities.	Ongoing
Louisiana	Gasoline & Special Fuel Taxes for Commercial Fisherman	Louisiana Department of Revenue	Tax credit	RS 47:297 allows a credit in an amount equal to the state gasoline and motor fuels taxes and special fuels taxes paid to operate or propel a commercial fishing boat.	Recipients are commercial fishing boats.	An amount equal to the state gasoline and motor fuels taxes and special fuels taxes paid to operate or propel a commercial fishing boat.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Louisiana	Urban Revitalization Tax Credit	Louisiana Department of Economic Development	Tax credit	The Urban Revitalization Tax Incentive Program was established to stimulate economic development and create new jobs in urban and rural communities by providing tax incentives to small businesses that locate their principal office and work sites in a Historically Underutilized Business (HUB) Zone.	Recipients are small businesses that locate their principal office and work sites in a Historically Underutilized Business (HUB) Zone. Small businesses must obtain HUB Zone approval from the local governing authority and must employ staff that reside in or adjacent to the HUB Zone, receive some form of public assistance prior to employment, or are unemployable by lacking in basic skills.	The program provides a $5,000 credit per net new job and will qualify the business to participate in the federal Workforce Investment Act Program through the Louisiana Workforce Commission.	Ongoing
Louisiana	Motion Picture Investor Tax Credit	Louisiana Motion Picture Tax Incentive Act	Tax credit	The objective is to make projects more financially viable to be filmed in Louisiana.	The Act provides a tax credit incentive for qualified Louisiana-based productions organized under an LLC and using local banks and residents.	This program creates a transferable tax credit equal to 30% of the investment greater than $300,000 for all Louisiana based production expenses.	Ongoing
Louisiana	New Markets Tax Credit	Louisiana Economic Development	Tax credit	The New Markets Tax Credit program encourages investment in urban and rural low-income areas to help finance community development projects, stimulate economic growth and create jobs.	Recipients are private-sector investors who make qualified equity investments in Community Development Entities, or CDEs.	The program allows individual and corporate taxpayers to receive a credit against federal income taxes for making qualified equity investments in Community Development Entities, or CDEs. Credits can be obtained every year the investment is held, for up to seven years of the credit period. Equity investments in low- to moderate-income areas may qualify for a 39% federal tax credit available through a special federal allocation for the Louisiana Gulf Opportunity	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						Zone. Qualifying projects may leverage the federal program through an additional 25% state tax credit (64% total credit).	
Louisiana	Quality Jobs	Louisiana Department of Economic Development	Tax incentives	Qualifying businesses that locate or expand operations in Louisiana receive tax incentives for job creation and capital investment.	Available to businesses with operations in one of the following sectors: Bioscience, Manufacturing, Environmental Technology, Food Technology, Advanced Materials, or Oil & Gas, and/or IT or are located in an area designated by Louisiana Economic Development as a distressed region, or belong to a census tract block group that is below the state median per capita income, based upon the latest federal decennial census.	$89.6 million is available to fund the program. The program provides a 5% or 6% cash rebate of annual gross payroll for new, direct jobs for up to 10 years. The program can also provide a 4% sales/use tax rebate on capital expenditures or a 1.5% investment tax credit for qualified expenses.	Ongoing
Maine	Biofuels Production Incentive	Maine Revised Statutes Title 36 Section 5219-X	Tax credit	The objective is to increase the production of biofuels.	Recipients are producers of biofuels for use in motor vehicles.	There is a state income tax credit of $0.05 per gallon for the commercial production of biofuels for use in motor vehicles or otherwise used as a substitute for liquid fuels.	Ongoing
Maine	Tax Increment Financing (TIF) District	Department of Economic and Community Development	Property tax rebate	A Tax Increment Financing (TIF) District is an area within a municipality that is designated as a development district to allow the municipality to financially support a business development program using the revenue stream of new property taxes.	Recipients are municipalities and facilities in TIF districts.	The maximum term for a TIF district is 30 years, except in instances where the municipality issues bonds to finance a project, in which case the maximum term is 20 years.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Maine	High Technology Investment Tax Credit	Department of Economic and Community Development	Tax credit	The objective is to promote businesses engaged in high-tech activities.	Recipients are businesses primarily engaged in high-tech activities which includes the design, creation, and production of computer software, computer equipment, supporting communications components and other accessories that are directly associated with computer software equipment; it also includes the provision of Internet or advanced telecommunications services.	The credit amount is equal to the adjusted basis of eligible equipment placed in service in Maine less any lease payments received during the taxable year. The credit cannot reduce the tax liability to less than the preceding tax year's liability after the allowance of any credits, and it cannot reduce the tax liability in the current year below zero. Unused portions of the credit may be carried forward five years. The credit cannot exceed $100,000 in any one year. This credit cannot be used in tandem with the Business Equipment Tax Reimbursement.	Ongoing
Maine	Sales Tax Exemptions - Biotechnology	Department of Economic and Community Development	Tax incentives	The objective is to encourage the development of biotechnology.	Recipients are businesses engaged in a biotechnology application.	The amounts vary.	Ongoing
Maine	Maine Technology Institute	Maine Technology Institute	Grants	The objective is to support the commercialization of new technology-related products and services that will create and support sustainable, high-quality jobs for Maine people.	Maine Technology Institute (MTI) will provide research & development money to companies and non-profit research organizations in the State of Maine to support the commercialization of new technology-related products and services that will create and support sustainable, high-quality jobs for Maine people. Awards are made on a competitive basis and support efforts in any of the state's	All MTI programs require a 1:1 cash match, and are awarded based on scientific or technical merit, commercial feasibility, and potential for economic impact to the State. MTI offers three awards programs. These awards are considered on an on-going basis: 1) Development Awards are competitive awards of up to $500,000 per project and are awarded twice a year;	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					seven targeted technology areas: Advanced Technologies for Forestry and Agriculture, Aquaculture and Marine Technology, Biotechnology, Composite Materials Technology, Environmental Technology, Information Technology, and Precision Manufacturing Technology.	2) Seed Grants, awarded four times per year, are competitive grants of up to $10,000 per project to support very early activities for product development, commercialization, or business planning and development; and, 3) Cluster Enhancement Awards are competitive grants for up to $100,000 for collaborative projects that will stimulate and support the formation and growth of technology businesses and their infrastructure.	
Maine	Pine Tree Development Zones (PTDZ)	Department of Economic and Community Development	Tax incentives	Maine offers qualified businesses in manufacturing, financial services, and targeted technology sectors significant tax advantages for locating in one of Maine's newly designated Pine Tree Zones.	Recipients are certified businesses which locate in a PTDZ.	Certified businesses which locate in a PTDZ may be eligible for the following benefits for up to 10 years: 1) 100% exemption from corporate income tax for 5 years and 50% credit for the second 5 years; 2) 80% reimbursement of its employees' state personal income tax withholdings; 3) 100% sales tax exemption on purchases of qualified building materials and personal property; and, 4) access to other state and local incentive programs.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Maryland	Businesses that Create New Jobs Tax Credit	State Department of Assessments and Taxation	Tax credit	The objective is to promote new jobs.	Businesses located in Maryland that create new positions and establish or expand business facilities in the state may be entitled to a tax credit. The program is only available in certain counties. The business must create at least 25 new positions as part of a new or expanded business facility in Maryland (5,000 square feet or more). Businesses located in smaller counties (population of 30,000 or less) must create at least ten new positions.	The credits are calculated as a percentage of the property tax liability on the new or expanded portion of the facility. Those percentages are as follows: 1st and 2nd tax years: 52% 3rd and 4th tax years: 39% 5th and 6th tax years: 26% Remaining tax years: 0% Credit against the personal or corporate income tax, or the insurance premiums tax: 1st and 2nd tax years: 28% 3rd and 4th tax years: 21% 5th and 6th tax years: 14% Remaining tax years: 0%	Ongoing
Maryland	Biofuels Production Credits	Renewable Fuels Promotion Act of 2005	Tax credit	The objective is to promote ethanol and biodiesel production.	Recipients are ethanol and biodiesel producers. Ethanol and biodiesel producers may apply to the Renewable Fuels Incentive Board for ethanol and biodiesel production credits. To be eligible for the credits, the producer must first apply to the Board in order to receive certification as a producer.	Ethanol production credits are as follows: a) $0.20 per gallon of ethanol produced from small grains; and b) $0.05 per gallon of ethanol produced from other agricultural products. The Board may not certify ethanol production credits for more than a total of 15 million gallons per calendar year, of which at least 10 million gallons must be produced from small grains. Biodiesel production credits are as follows: a) $0.20 per gallon of biodiesel produced from soybean oil (the soybean oil must be produced in a facility or through expanded capacity of a facility that began operating	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						after 31 December 2004); and, b) $0.05 per gallon for biodiesel produced from other feedstocks (including soybean oil produced in a facility that began operating on or before 31 December 2004).	
Maryland	Biotechnology Investment Tax Credit	Department of Business and Economic Development	Tax credit	This tax credit program offers incentives for investment in seed and early stage, privately held biotech companies.	Maryland's Biotechnology Investment Tax Credit program provides income tax credits equal to 50% of an eligible investment for investors in a Qualified Maryland Biotechnology Company. The credit is offered on a first come first serve basis.	The value of the credit is equal to 50% of an eligible investment made in a qualified Maryland biotechnology company during the taxable year up to $250,000. The total amount of tax credits claimed in fiscal year 2014 was approximately $12 million.	Ongoing
Maryland	Clean Energy Incentive Tax Credit	Maryland Energy Administration	Tax credit	The objective is to promote the use of certain renewable energy sources or waste materials to produce electricity.	Businesses that use certain renewable energy sources or waste materials to produce electricity that is sold to an unrelated person may be entitled to an income tax credit. The business must produce electricity during the tax year using primarily qualified energy resources (see Internal Revenue Code §45) which includes any solid, non-hazardous, cellulosic waste material that is segregated from other waste materials and is derived from: forest-related resources, including mill residues (except sawdust and wood shavings), forest thinning, slash, or brush, but excluding old-	The credit is 0.85 cents for each kilowatt-hour of electricity produced at a Maryland facility using qualified energy resources during the 5-year period after the facility is originally placed in service.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					growth timber; waste pallets, crates, and dunnage, landscape or right-of-way trimmings; and, agricultural sources (orchard tree crops, vineyard, grain, legumes, sugar, and other crop by-products or residues).		
Maryland	Sales Tax Exemption to Film/Video Producers	Maryland Film Office	Tax exemption	The objective is to encourage production of films in the state.	Recipients are qualified feature, television, cable, commercial, documentary, music video, etc. projects.	The program provides an exemption from the 5% state sales tax on property and services used in connection with filming activity.	Ongoing
Maryland	Wage Rebate Program	Maryland Film Office	Wage rebate	The objective is to encourage production of films in the state.	Recipients or the film and television industry.	The program provides rebates of 50% of up to $25,000 in earnings per employee on any production spending more than $500,000 in the State of Maryland. Wages for employees earning more than $1 million will not be eligible.	Ongoing
Maryland	Challenge Investment Program	Department of Business and Economic Development (DBED)	Equity	This program provides financing for seed-stage companies to cover a portion of the initial costs associated with bringing new products to market.	Requirements include: -- The business must have no more than 25 employees and annual sales of less than $1 million. -- A minimum 1:1 co-investor match is required. -- Applicants are limited to high tech companies whose principal place of business is located in Maryland. -- The company must remain in Maryland for at least three years.	Initial investments are made up to $50,000, with incremental investments to a maximum of $150,000. These incremental investments are awarded based upon the client's performance and the client's ability to achieve milestones set by the Investment Financing Group staff at the time of the initial closing. Investment decisions are based on the project's potential return on investment, market potential, experience and credibility of the management team, and	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						impact on the Maryland economy. Investment decisions are also based on the strength of the technology (e.g., patents, highly proprietary developments preferred). Companies receiving a Challenge investment must pay a 2% royalty on revenues in excess of $500,000 for a period of ten years. The firm must also pay a 1% royalty on equity raised in excess of $500,000. The royalty payments are capped at three times the Challenge investment received. In fiscal year 2014, approximately $29.9 million was budgeted for both the Challenge Fund and the Enterprise Investment Fund.	

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Maryland	Enterprise Investment Fund	Maryland Department of Business and Economic Development (DBED)	Equity	This program makes direct equity investments in emerging technology companies with patented or proprietary products or manufacturing processes and a marketing strategy in place. The Enterprise Investment Fund works with emerging companies to move them into their next stage of development as a viable business.	Requirements include: -- Applicants must be in a technology industry. Areas of technology include biotechnology, telecommunications, information technology, life sciences and advanced materials. -- The applicant must agree to maintain its principal place of business in Maryland for five years. -- A sophisticated investor may be a venture capital firm, a corporate strategic investor, or other individuals seen as knowledgeable about the industry segment.	The amount of the investment ranges from $150,000 to $500,000. Enterprise investments are generally in the form of equity, but it may be another type, e.g. debt issues, as initiated by the lead investor. To be considered for either program, a company must submit a full business plan and meet the criteria listed. In fiscal year 2014, approximately $29.9 million was budgeted for both the Challenge Fund and the Enterprise Investment Fund.	Ongoing
Maryland	Enterprise Zone Tax Credits	Maryland Department of Business and Economic Development (DBED)	Tax credit	Enterprise zones in the state offer an attractive location alternative for industrial and commercial businesses. Areas within enterprise zones that meet more stringent standards of eligibility may be declared focus areas.	Businesses located in a Maryland Enterprise Zone may be eligible for income tax credits and real property tax credits in return for job creation and investments made in the zone. Twenty-eight enterprise zones and two focus areas are located in the state.	This program provides real property tax credits; income tax credits; Enhanced Job Creation Tax Credits; and priority access to Maryland's financing programs. Enhanced Focus Area Benefits include real property tax credits; personal property tax credits; income tax credits. In addition to 30 state-designated zones, Maryland has three Federal Empowerment Zone areas that have enterprise zone status. These zones represent different mixes of industrial and commercial activity that	Ongoing.

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						will meet the circumstances and preferences of new or expanding businesses.	
Maryland	Maryland Economic Adjustment Fund (MEAF)	Department of Business and Economic Development (DBED)	Loan	MEAF was established as a non-lapsing revolving fund to make loans to new or existing companies in communities suffering dislocation due to defense adjustments to enable the companies to modernize their manufacturing operations, develop commercial applications for technology, or enter into and compete in new economic markets	• Applicants must demonstrate credit worthiness, the ability to repay the obligation, and the inability to obtain financing on affordable terms through normal lending channels. • State designated eligible locations include Baltimore City and Baltimore, Howard, Anne Arundel, Harford, Queen Anne's, Somerset, Worcester, Dorchester, Allegany and Washington counties. • A loan may not be used to relocate jobs from one commuting area to another.	The program is administered in accordance with the guidelines imposed by the Federal Government's Economic Development Act (EDA). The maximum amount of the loan to any one borrower is $500,000. The approximate amount spent under this program in fiscal year 2014 was $310,000.	Ongoing
Maryland	Maryland Economic Development Authority and Assistance Fund (MEDAAF)	Department of Business and Economic Development (DBED)	Mixed financing	The objective is to provide assistance to the business community in priority areas.	To qualify for assistance from MEDAAF, applicants are restricted to businesses located within a priority funding area and an eligible industry sector.	There are five financing capabilities offered. The specific program determines the level and type of financial assistance provided. (1) Significant Strategic Economic Development Opportunities: A project that provides eligible industries with a significant economic development opportunity on a statewide or regional level. (2) Local Economic Development Opportunity: A business that provides a valuable economic development opportunity to the jurisdiction in which the business is located and is a	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						priority for the governing body of that jurisdiction. (3) Direct Assistance to Local Jurisdictions or MEDCO: DBED may provide financial assistance to a local jurisdiction for local economic development needs. (4) Regional or Local Revolving Loan Fund: Grants to local jurisdictions to help capitalize local revolving loan funds. (5) Special Purposes Loan: This loan targets specific funding initiatives that are deemed critical to the state's economic health and development. (e.g., Day Care). Expenditures have been approximately $16,864,861 was under this program.	
Maryland	One Maryland Economic Development Tax Credits	Department of Business and Economic Development (DBED)	Tax credit	The objective is to encourage economic development projects in distressed counties of the state.	The business project must be located in a "qualified distressed county": Baltimore City or Allegany, Caroline, Dorchester, Garrett, Somerset or Worcester County. The business entity must be primarily engaged at the facility in one or more eligible industries: manufacturing, agriculture, testing, computer programming, mining, fishing, research, computer-related services, transportation, forestry, development, information technology,	Businesses can qualify for up to $5.5 million in tax credits under the One Maryland Tax Credit Program. A qualified business entity may claim both a start-up tax credit and a project tax credit. Tax credits may be claimed against state income, insurance premium, or financial institution franchise tax. (1) Project tax credits of up to $5,000,000 are based on qualifying costs and expenses incurred by the business	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					central insurance services, biotechnology, communications, company headquarters, central financial services, business services, public utility, central administrative offices, central real estate services, warehousing, filmmaking and resort/recreational business. The business must incur eligible costs and create at least 25 new qualified positions. Counties meeting the definition of a "qualified distressed county" are subject to change and should be verified by DBED.	entity in connection with the acquisition, construction, rehabilitation, installation, and equipping of an eligible economic development project. The business entity must incur at least $500,000 in eligible project costs and must create at least 25 new qualified positions. (2) Start-up tax credits of up to $500,000 are based on a business' cost to furnish and equip a new location for ordinary business functions and to move to a qualified distressed county from outside Maryland. (50 qualified new positions are required to qualify for the full $500,000 credit.) The amount of tax credits claimed in fiscal year 2014 was approximately $18.1 million.	
Maryland	Neighborhood Business Development Program	Department of Housing and Community Development (DHCD)	Loans	The Neighborhood Business Development Program provides flexible gap financing through loans to small businesses.	Recipients are small businesses starting or expanding in locally-designated revitalization areas throughout the state.	Loans ranging from $25,000 to $500,000 are provided to small businesses at below-market interest rates. Loans and grants are also made to non-profit organizations whose activities contribute to a broader revitalization effort. The amount spent under this program in 2013 was approximately $42,000.	Ongoing

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Maryland	Maryland Cellulosic Ethanol R&D Tax Credit	Department of Business and Economic Development (DBED)	Tax credit	The objective is to promote research and development in cellulosic ethanol technology.	Recipients are businesses that incur qualified cellulosic ethanol technology research and development expenses in Maryland.	The amount of the income tax credit is 10% of the "qualified research and development expenses" paid or incurred by an individual or business during the previous tax year for investment in cellulosic ethanol technology with a limit of $250,000.	Ongoing
Maryland	Commercial Boat Fuel Tax Refund	Comptroller of Maryland, Revenue Administration Division Motor, Fuel Tax Unit	Tax refund	This program provides a refund for tax paid on gasolines and special fuels purchased for use in commercial vessels, except fuel purchases made at a state marina in Maryland.	The following types of commercial vessels would qualify for this program: boat and skidoo rentals; fishing and crabbing vessels; marine towing; skiffs and wave runner rentals; and charter boats.	The benefit amount is the amount of the tax exemption.	Ongoing
Maryland	Sales Tax Exemptions - Seafood Harvesting	Comptroller of Maryland, Revenue Administration Division Motor, Fuel Tax Unit	Tax exemption	This program provides exemption for qualified sales in seafood industry.	The sales and use tax does not apply to a sale of: 1) a claim or oyster rake, crab bait, crab or eel pot, or fish net; 2) a dredge, hand scrape, or hand or patent tong; or 3) fuel or a repair part of a commercial fishing vessels or for a vessel otherwise used for commercial purposes.	The benefit amount is the amount of the tax exemption.	Ongoing
Maryland	Wineries and Vineyards Tax Credit	Maryland Department of Commerce	Tax credit	The objective is to promote wine industry in the State of Maryland.	A qualified winery under this program is defined as an establishment licensed by the Comptroller of Maryland as either a Class 3 or Class 4 winery. A qualified vineyard is defined as agricultural land located in Maryland consisting of at least one contiguous acre used solely to grow	A Maryland Winery/Vineyard may be qualified for an income tax credit equal to 25% of qualified capital expenses. Total credits granted may not exceed $500,000 in a year. If the total amount of credits applied for exceeds $500,000, the credit will be prorated among	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					grapes and other plants that will be used in the production of wine by a winery licensed by the Comptroller of Maryland	the certified applicants.	
Maryland	Forestry Equipment and Working Capital Loan	Maryland Department of Commerce	Loan	The object is to promote the forest products sector in the State of Maryland.	Recipients are business operated in forest products.	This program offers low-interest loans to Maryland's forest products businesses with respect to working capital and equipment purchases. The maximum loan amount is $150,000.	Ongoing
Massachusetts	Economic Development Incentive Program (EDIP)	Massachusetts Office of Business Development	Tax credit	Economic Development Incentive Program (EDIP) is a tax incentive program designed to foster full-time job creation and stimulate business growth throughout the Commonwealth. Participating companies may receive state and local tax incentives in exchange for full-time job creation, retention, and private investment commitments.	Recipients are businesses in designated economic target areas.	Incentive tax credits can range up to 10% and in certain cases up to 40%. There is also a 10% abandoned building tax deduction available in certain cases.	Ongoing
Massachusetts	Investment Tax Credit	Massachusetts Office of Business Development	Tax credit	The Massachusetts Investment Tax Credit (ITC) offers a three-percent credit for qualifying businesses against their Massachusetts corporate	Recipients are manufacturing corporations, certain research and development corporations, and corporations engaged primarily in agriculture or commercial fishing shall be allowed a	Registered manufacturers also receive personal property tax exemptions, sales & use tax exemption, Research & Development Tax Credit and Single Sales Factor apportionment.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
				excise tax. The credit is to be used for the purchase and lease of qualified tangible property used in the course of doing business.	credit for tangible personal property that is leased pursuant to an operating lease.		
Massachusetts	Seafood Loan Program	Mass Development	Loan	The Seafood Loan Program was created to enhance the competitiveness of Massachusetts seafood processing industry. The program provides direct loans for fixed asset financing needs including the purchase of land, buildings, equipment and for the construction or renovation of facilities. Funds cannot be used for revolving working capital or for the purchase of vessels.	Recipients are the seafood processing industry.	The maximum amount is $200,000, with a 10-year term for real estate loans and a 7-year term for equipment loans. Loans may be amortized for a maximum of 20 years and have a fixed or floating interest rate at prime plus a premium.	Ongoing
Massachusetts	Seafood Revolving Loan Fund	Massachusetts Development Finance Agency (MassDevelop-ment)	Loan/Non-traditional financing	The Seafood Revolving Loan Fund provides financing in cooperation with private lenders, to fishing vessels and shore side facilities.	Recipients are the seafood industry. To be eligible, a business must demonstrate that it has been adversely affected by the federal fishing regulations enacted to rebuild the depleted stocks of cod, haddock and flounder. The fund is capitalized through the a grant from the Economic Development Administration with matching funds provided by MassDevelopment.	The loan fund uses two types of financing. The first is a micro loan with a max of $50,000 to assist businesses that are unable to secure traditional bank financing. The second loan provides gap financing of up to $100,000. Loans have a fixed rate of 8% for the initial lending period. Under the terms of the grant, business must be located in Barnstable, Bristol, Nantucket, Norfolk, Plymouth or Suffolk counties. Start-up ventures are not eligible.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Massachusetts	Emerging Technology Fund	MassDevelop-ment	Loan	The Emerging Technology Fund provides loan guarantees to leverage private debt financing for specialized research and development or manufacturing facilities.	Recipients are technology companies. Two types of projects are eligible for financing: 1) The fund can be used to leverage private financing for the construction of state of the art manufacturing, research and development facilities. 2) The fund can be used to provide matching grants to universities and private institutions for advanced research and development of new and emerging technologies in the Commonwealth.	The maximum guarantee amount is $1,500,000 or 50% participation of the aggregate debt, whichever is less. The maximum loan amount for facilities is $2,500,000 or 33 1/3% participation of the aggregate debt, whichever is less. The maximum loan amount for equipment is $500,000 or 33 1/3% participation of the aggregate debt, whichever is less.	Ongoing
Massachusetts	Massachusetts Motion Picture Tax Incentive	Massachusetts Department of Revenue	Tax credit/tax exemption	The objective is to encourage film production within the State.	The recipients are in the film industry.	The program provides the following tax benefits: 20% tax credit based on total payroll in state; 25% tax credit based on production expenses in state, as long as half is shot in state or half of the expenses are spent in state. Tax credits carry forward 5 years or can be sold. If state production spending is over $250,000, sales taxes are exempt. Total tax credits per production capped at $7million.	Ongoing
Massachusetts	Massachusetts Clean Energy Center - Commonwealth Hydropower	Green Jobs Act of 2008	Grants	The objective is to increase the output of the Commonwealth's hydropower assets by providing grants for ecologically appropriate	This program is generally limited to projects that can demonstrate a high likelihood of qualifying for the Massachusetts Renewable Energy Portfolio Standard.	Grants are capped at the lesser of $600,000 or 50% of actual costs, or $1 per incremental kilowatt hour per year. Grants for feasibility studies are capped at the	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
				projects that can be implemented quickly and efficiently.		lesser of $40,000 or 80% of actual costs.	
Massachusetts	Massachusetts Clean Energy Center - Commonwealth Commercial Wind	Green Jobs Act of 2008	Grants and loans	This program encourages the development of responsibly sited commercial electric generating facilities that employ wind energy technologies. It provides funding for site assessments, wind resource assessments, feasibility studies and development activities including interconnection.	Recipients are landowners and new wind project developers for land-based projects that are greater than 2MW and cannot be net metered. The wind project must have three turbines or more. Applicants can include private and public entities such as federal, state and local governments.	Benefits include up to $55,000 in grants per project for feasibility studies. Up to $250,000 in unsecured loans bearing interest at the Prime Rate plus 2% for development activities. A cost share is required.	Ongoing
Massachusetts	Massachusetts Clean Energy Center – Common-wealth Wind Community Scale Initiative	Green Jobs Act of 2008	Grants	This program encourages the installation of wind projects, including the in-depth study of the feasibility and the design and construction of eligible wind projects.	Eligible projects are those proposed by any residential, commercial, industrial, institutional or public entity in Massachusetts. The nameplate capacity of the proposed energy system must be greater than or equal to 100kW, and the project's utility meter must be grid connected. Projects must show that at least 50% of the renewable energy produced will be used behind the meter or assigned through the net metering provisions of the Green Communities Act based on annual production and usage estimate.	Grants vary based on size and other characteristics of the wind project. Non-public entities have a 20% cost share requirement associated with the grant.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Massachusetts	Massachusetts Clean Energy Center - Investments in Job Creation	Green Jobs Act of 2008	Financing	This program encourages growth capital investments that support the expansion of a clean energy company's operations in Massachusetts.	Recipients are clean energy companies that demonstrate significant job creation and economic development in the Commonwealth.	The investment structure and amount depends on the applicant's growth trajectory and geography.	Ongoing
Massachusetts	Massachusetts Clean Energy Center - Investments in the Advancement of Technology	Green Jobs Act of 2008	Financing	This program promotes venture capital equity investments in promising early-stage Massachusetts clean energy companies that are developing and commercializing technologies that contribute to the advancement of various clean energy or energy efficient technologies.	Recipients are early-stage clean energy companies that are contributing to the advancement of one or more of a list of clean energy or energy efficient technologies, including solar photovoltaic, solar thermal, wind power, geothermal, biofuels and hydrogen.	This program provides seed venture investments up to $500,000 in the form of a suitable equity instrument, depending on the applicant's circumstance.	Ongoing
Massachusetts	Massachusetts Clean Energy Center - Catalyst Program	Green Jobs Act of 2008	Grants	The objective is to support the demonstration of the commercial viability of clean energy technologies. The aim of the funding is not to perfect the technology but to develop it to a point where its features can be shown so that additional commercialization funding can be obtained.	An eligible applicants is a principal investigator with technology disclosed to a host institution located in Massachusetts.	The maximum award is $40,000.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Massachusetts	The Commonwealth Solar II Rebate Program II	Massachusetts Clean Energy Center	Rebates	Commonwealth Solar II provides rebates for homeowners and businesses in Massachusetts who install solar photovoltaics (PV). Rebates are granted through a non-competitive application process for the installation of PV projects by professional, licensed contractors. For all systems, rebates are calculated by multiplying the per watt incentive (base incentive plus adders) times the nameplate capacity of the system, up to 5 kilowatts (kW); non-residential projects are eligible for rebates only if their total capacity is under 10kW.	Recipients include various commercial, industrial, non-profit and government entities.	Benefits are as follows: (1) Residential: up to $8,500 per/yr. (with all extra incentives except for the disaster relief incentive); (2) Commercial: $4,250 (per host customer). The per watt incentives are capped at 5KW per project, and are measured by energy production capacity and not actual production.	New applications for rebates under the Common-wealth Solar II program are no longer being accepted (as of January 2015).
Massachusetts	Exemption for Vessels, Materials, Tools, Fuels, and Material Used in Commercial Fishing	Massachusetts Department of Revenue	Tax exemption	This program provides tax exemption for certain products to be used in commercial fishing.	This program provides tax exemptions for materials, tools, fuels, and machinery, including spare parts, used in commercial fishing, if they become components of a product to be sold or are consumed or directly used in commercial fishing.	The amount is equal to the tax exempted.	Ongoing
Massachusetts	Rebates for Electric Vehicles	Executive Office of Energy and Environmental Affairs	Rebates	This objective of this program is to promote air pollution emission reduction in Massachusetts.	Benefits under this program are only available to purchase or lease of zero-emission and plug-in hybrid light duty vehicles.	The incentive is up to $2500 per vehicle.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Massachusetts	Farming and Fisheries Income Tax Credit	Massachusetts Department of Revenue	Tax credit	The objective is to promote the farming and fisheries industries in Massachusetts.	Only taxpayers who are primarily engaged in agriculture, farming, or commercial fishing are eligible.	The amount of the credit is 3% of the cost, or other basis for federal income tax purposes, of qualifying property acquired, constructed or erected during the tax year.	Ongoing
Michigan	Border County Incentives	Michigan Economic Development Corporation	Tax abatement	The objective is to provide incentives to businesses in border counties.	Recipients are businesses that locate in a county that borders another state or Canada.	The program provides 100% personal property tax abatement on new investment.	Ongoing
Michigan	Industrial Facility Tax Exemption (IFTE) Certificates	Michigan Economic Development Corporation	Tax incentives	Industrial property tax exemption certificates are used to spur renovation and expansion of aging manufacturing plants and new plant construction.	Recipients are industrial or high-tech companies engaged in manufacturing and warehousing. Companies engaged in certain research and development activities are also eligible.	Exemptions are approved by local units of government and issued by the state, reducing property tax on buildings, machinery and equipment by roughly 50% for new facilities and 100% for renovation projects. They are available for up to 12 years.	Ongoing
Michigan	Michigan Emerging Technologies Fund (METF)	Michigan Economic Development Corporation	Grant	The objective is to expand funding opportunities for Michigan technology based companies in the federal innovation research and development arena.	Recipients must be a Michigan Company. The company may not have more than two small business Phase II federal grants within the previous five years. The company may receive no more than two ETF awards per 12 month period. Eligible technology sectors are: (i) Advanced Automotive, Manufacturing, Materials, Information, and Agricultural Processing; (ii) Alternative Energy; (iii) Homeland Security and Defense; and (iv) Life Sciences.	The ETF will match 25% of phase I Small Business Innovation Research (SBIR)/Small Business Technology Transfer (STTR) awards up to $25,000. The ETF will match 25% of Phase II small business awards up to $125,000.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Michigan	Michigan Incentive Pass	Michigan Film Office	Tax rebate	The objective is to encourage film production within the state.	The recipient is the film industry.	There is a graduated scale for rebates based on spending in state: $200,000-$1million (12%); $1million-$5million (16%); $5million-$10million (20%); more than $10million (20% on first $10 million spent).	This incentive was terminated in 2015 and the Michigan Film Office no longer has the ability to approve new incentive applica-tions. However, projects approved prior to the elimination of the program may be issued certificate of completion requests to claim their cash-rebate incentives.
Michigan	Michigan Film Production Credit	Michigan Film Office	Tax credit	The objective is to encourage film production within the state.	The recipient is the film industry.	The film production credit is a refundable, assignable tax credit of up to 42% of the amount of a production company's expenditures (depending upon type) that	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						are incurred in producing a film or other media entertainment project in Michigan.	
Michigan	Michigan Smart Zones	Michigan Economic Development Corporation	Mixed	The objective is to stimulate the growth of technology-based businesses and jobs by aiding in the creation of recognized clusters of new and emerging businesses, including those primarily focused on commercializing ideas, patents, and other opportunities surrounding university or private research institute R&D efforts.	The SmartZone program has identified 20 locations throughout the State of Michigan with the necessary resources to nurture technology business growth ranging from research and development with universities to entrepreneurial training.	Business accelerator services include, but are not limited to: business development mentoring; networking events; business feasibility studies; business planning entrepreneurial training; grant writing; incubator and wet lab space; management recruitment; market analysis; product development; Small Business Innovation Research (SBIR) assistance; Small Business Technology Transfer (STTR) assistance; technology assessments; technology mining venture capital preparation and introductions	Ongoing
Michigan	The 21st Century Jobs Fund	Michigan Economic Development Corporation	Grants and loans	The objective is to spark new investment, creating high-tech companies and jobs to diversify the economy by investing in basic research at universities and non-profit research institutions, applied research, university technology transfer, and the commercialization of products, processes, and services.	Under this program, there is a preference for proposals that can contribute to the development of economic diversification or the creation of employment opportunities in Michigan. The four competitive-edge technologies are: life sciences, alternative energy, advanced automotive, manufacturing and materials, homeland security and defense. Also supported are advanced computing or	There have been annual appropriations of $75 million for FY2009-10 through FY2015-16.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					electronic device technology, design, engineering, testing, diagnostics, or product research and development related to any of the four competitive-edge technologies.		
Michigan	Personal Property Tax Relief in Distressed Areas	Michigan Economic Development Corporation	Tax exemption	This program allows distressed communities, county seats and certain border county communities to abate personal property taxes on new investments made by eligible businesses.	Recipients are eligible businesses that locate in a border county and receive local approval. The business must locate in a local governmental unit that is served by at least four of the following services: water, sewer, police, fire, trash or recycling. Eligible projects include manufacturing, mining, research & development, wholesale trade and office operations; retail businesses and casinos are not eligible	The local community and the business negotiate the length of abatement for the new personal property tax.	Ongoing
Michigan	Renewable Energy Renaissance Zones	Michigan Economic Development Corporation	Tax exemption	The objective is to assist in the development of a strong renewable energy industry in Michigan.	Zones can be located anywhere in Michigan. Companies must maintain a renewable energy facility.	Companies located in a renaissance zone do not pay Michigan Business Tax, state education tax, personal and real property taxes and local income tax.	Ongoing
Michigan	Alternative Fuel Development Property Tax Exemption	Michigan Compiled Laws 207.552 and 207.803	Tax exemption	Certain property tax exemptions apply to industrial property which is used for, among other purposes, high-technology activities or the creation or synthesis of biodiesel fuel.	High-technology activities include those related to advanced vehicle technologies such as electric, hybrid, or alternative fuel vehicles and their components. In order to qualify for the tax exemptions, an industrial facility exemption certificate	The amount varies.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					for the property must be obtained from the State Tax Commission.		
Michigan	Agricultural Processing Renaissance Zones	Michigan Economic Development Corporation & Michigan Department of Agriculture	Tax exemptions	Agricultural Processing Renaissance Zones were created to promote agricultural processing operations in Michigan.	The benefits of APRZ apply to the operations of designated companies within the geographic boundaries of the zone. Companies must be an "Agricultural Processing Facility", meaning one or more facilities or operations that transform, package, sort or grade livestock or livestock products, agricultural commodities, or plants or plant products into goods that are used for intermediate or final consumption including goods for nonfood use.	Facilities located in APRZs to not pay state education taxes, personal and real property taxes and local incomes taxes, where applicable. Taxes can be abated for a period up to 15 years.	Ongoing
Michigan	Forest Products Processing Renaissance Zones	Michigan Economic Development Corporation	Tax exemptions	Forest Products Processing Renaissance Zones (FPPRZ) were created to promote forest products operations in the state and to enhance the industry.	The benefits of FPPRZ apply onto to the operations of designated companies within the geographic boundaries of the zone. Companies must be a "Forest Products Processing Facility", meaning one or more facilities or operations that transform, package, sort or grade forest or paper products into goods that are used for intermediate or final consumption or for the creation of biomass or alternative fuels through the utilization of forest products or forest residue.	Facilities located in FPPPRZs to not pay state education taxes, personal and real property taxes and local incomes taxes, where applicable. Taxes can be abated for a period up to 15 years.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Minnesota	Angel Tax Credit	Minnesota Department of Employment and Economic Development	Tax credit	This program provides a 25-percent tax credit for investments in qualified small emerging high technology businesses, particularly those businesses in a high-technology field and businesses using new proprietary technology.	Recipients are emerging high-technology businesses.	This program provides a 25% tax credit for investments in qualified small emerging high technology businesses. The amount of tax credits awarded in 2016 were approximately $14,723,711.	Ongoing
Minnesota	Border Cities Enterprise Zone Program	Minnesota Department of Employment and Economic Development	Tax credit	This program provides business tax credits to qualifying businesses that are the source of investment, development, and job creation or retention in the Border-Cities Enterprise Zone cities of Breckenridge, Dilworth, East Grand Forks, Moorhead, and Ortonville.	Recipients are businesses located in certain border-city enterprise zones.	The amounts vary.	Ongoing
Minnesota	Emerging Entrepreneurs Fund	Minnesota Department of Employment and Economic Development	Grant	The Emerging Entrepreneurs Fund primarily supports micro-enterprises and small businesses with fewer than 50 employees, targeting minority- and women-owned businesses and those located in economically distressed areas.	Recipients are enterprises located in distressed areas.	EEF funds may total up to $150,000 per loan and must be matched on at least a one-to-one basis. Participating lenders are encouraged to structure loan proposals to achieve at least a 5:1 leverage of program funds. EEF funds may be used for start-up costs, working capital, business procurement, franchise fees, equipment, inventory, as well as the purchase, construction,	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						renovation, or tenant improvements of an eligible place of business that is not for passive real estate investment. Financing of existing debt is not permitted.	
Minnesota	Farm Machinery Sales and Use Tax Exemptions	Minnesota Department of Revenue	Tax exemption	The Farm Machinery Sales and Use Tax Exemption exempts qualifying new and used farm machinery from sales tax.	Recipients are farm machinery producers.	New and used farm machinery is exempt from sales tax. To qualify for the exemption, the machinery must meet the definition of farm machinery and must be used directly and principally in agricultural production.	Ongoing
Minnesota	Job Opportunity Building Zones (JOBZ)	Minnesota Department of Employment and Economic Development	Tax exemption	Job Opportunity Building Zone (JOBZ) initiative provides local and state tax exemptions to qualified companies that start up or expand in targeted areas of Greater Minnesota. The purpose is to seek out places where favorable conditions exist for restoring productivity to under-used and unproductive properties through development, redevelopment, reclamation or recycling.	Recipients are businesses located in certain designated job-zones.	The JOBZ program offers tax exemptions by expanding or locating within one of the Job Opportunity Building Zones. Exemptions may be to: corporate franchise tax; income tax for operators or investors, including capital gains tax; sales tax on goods and services used in the zone if the goods and services were purchased during the duration of the zone; property tax on commercial and industrial improvements but not on land; and wind energy production tax. Actual benefits are determined by the exact nature of the business expansion activity.	Until end 2015

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Minnesota	Mining Production Materials Sales and Use Tax Exemptions	Minnesota Department of Revenue	Tax exemption	The program provides sales and use tax exemptions that apply to purchases by the iron mining industry, including the production of taconite and natural iron ore.	Recipients include the iron mining industry.	Capital equipment means machinery and equipment that: the buyer or lessee uses in Minnesota primarily to manufacture, fabricate, mine, or refine a product for retail sale; and is essential to the integrated production process.	Ongoing
Minnesota	SEED Capital Investment Credit Program	Minnesota Department of Employment and Economic Development	Tax incentive	The SEED Capital Investment Program provides tax incentives for investing in innovative business, located in the Minnesota border cities of Breckinridge, Dilworth, East Grand Forks, Moorhead, and Ortonville.	Recipients include businesses located in certain border cities.	Investors may receive a 45% tax credit on their investment, up to $112,500 per year. The credit is non-refundable and may be carried forward up to four years.	Ongoing
Minnesota	Snowbate, Minnesota's Production Incentive	Minnesota Film and TV	Grant	Snowbate is a production incentive that provides a reimbursement of up to 25% of production costs for qualifying productions that spend in excess of $5,000,000 in Minnesota within 12 months of project certification.	Recipients include film production companies.	Up to 25% of qualified expenditures, above the line talent (non-resident) will be included as an eligible rebate cost (cap $100K per person), and a production that spends more than $1M in Minnesota will automatically qualify at 25% and will be audited by an independent auditor paid for by MN Film and TV. The total grant amount expected for 2017 is approximately $81,181,879.	Ongoing
Minnesota	Shamrock Film Incentive	City of Maple Lake, Minnesota	Grant	The Shamrock Film Incentive provides a rebate of production costs to encourage movie and television production in the city and to support local	Recipients include film production companies. Costs must be incurred in the City of Maple Lakes.	Up to 15% of qualified production costs. The rebate is available for up to $50,000.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
				businesses that can service the film industry.			
Minnesota	City of Austin Film Incentive	City of Austin, Minnesota	Grant	The purpose of the Film Rebate Program is to increase the number of qualified film productions being made in Austin, MN, increase the number of city residents employed in the filmmaking industry, provide broader awareness of community assets, and encourage the resulting economic benefits from increased filmmaking in Austin.	Recipients include film production companies. Costs must be incurred in the City of Austin.	Up to 10% of qualified film production costs. Reimbursement is capped at $10,000 per project.	Ongoing
Minnesota	Iron Range Resources & Rehabilitation Board (IRRRB) Drilling Incentive Grant Program	Minnesota Department of Natural Resources	Grant	The Iron Range Resources & Rehabilitation Board (IRRRB) drilling incentive seeks to support a healthy and globally competitive mining industry. The Drilling Incentive Grant (DIG) Program is designed to stimulate exploration for new metallic minerals and/or new deposits of minerals within the IRRRB service area.	Eligible applicants must meet Minnesota requirements for exploratory boring procedures (Minnesota Statute 103I.601). These applicants must be authorized to do business in Minnesota and hold a Minnesota exploration lease.	The Drilling Incentive Grant Program is funded at $250,000 for FY 2017. DIG will match up to 40% of direct drilling costs not to exceed $20,000 per drill hole. Funding can only be used for exploratory drilling. Development, delineation, and investigative drilling are not eligible for funding.	Ongoing
Mississippi	Job Protection Grant	Mississippi Development Authority	Grant	The objective is to provide funding to "at risk" industries in the state to help them retain jobs and improve their productivity.	Recipients are Mississippi businesses, manufacturers, warehouses, distribution centers, R&D facilities, telecom and data processing businesses, national or regional headquarters that have operated in the state for at least 3 years and have lost	Grant amounts depend on the amount of investment the business is making in its operations; grants cannot be for more than 50% of the project; businesses must provide a 50% match.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					jobs or are at risk of losing jobs due to outsourcing.		
Mississippi	Existing Industry Productivity (EIB) Loan	Mississippi Development Authority	Loan	This program provides loans to manufacturers that have operated in the state for at least 2 years to help them retain jobs and improve productivity. Loan funds can be used to finance long-term fixed assets. Businesses utilizing loan funds cannot reduce employment by more than 20%.	Recipients are manufacturing businesses that have operated in Mississippi for at least 2 years; local governing authorities may also apply for a loan to assist a manufacturing enterprise in their areas.	Loan amounts range from $250,000 to $2 million.	Ongoing
Mississippi	Appalachian Regional Commission (ARC) Grant	Mississippi Development Authority/Appalachian Regional Commission Mississippi Office	Grant	ARC grants support business development, education and job training, infrastructure, community development, housing and transportation-related projects. MDA and the Mississippi ARC office work collaboratively with local planning and development districts (PDDs), economic development groups, communities, and other state agencies to identify eligible projects that address the needs of Mississippi's 24 ARC counties.	Recipients are businesses and other entities located in ARC's Mississippi region.	The amounts vary.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Mississippi	Delta Regional Authority (DRA) Grant	Mississippi Development Authority (in conjunction with local planning and development districts, economic development organizations, and other state agencies)	Grant	DRA grants are designed to support economic and community development related to public infrastructure, business development and entrepreneurship, and workforce training. MDA works with the DRA and other local, regional, and state partners to develop eligible projects to address the needs of the 45 Mississippi DRA counties.	Recipients are businesses and other entities located in DRA's Mississippi region.	The amounts vary.	Ongoing
Mississippi	Aerospace Initiative Incentive Program	Mississippi Development Authority/Mississippi Department of Revenue	Tax exemption	The objective is to encourage aerospace-related businesses to locate or expand in Mississippi and create jobs for state residents.	Recipients are companies that manufacture, assemble, or provide research, development, or training services in the aerospace industry, invest at least $30 million, and create at least 100 new jobs.	This program provides a 10-year exemption from income and franchise tax and a sales and use tax exemption from the beginning of the project until 3 months after the start of commercial production.	Ongoing
Mississippi	Airport Cargo Charges Tax Credit	Mississippi Department of Revenue	Tax credit	The objective is to encourage the use of Mississippi airport facilities.	Recipients are businesses that have their U.S. headquarters in Mississippi, employ at least 5 new full-time employees at the headquarters and invest at least $2 million in real or personal property.	This program provides an income tax credit equal to the import or export cargo charges paid for receiving into a state airport, aircraft marshalling or handling fees and aircraft landing fees. The amount of the credit depends on the number of people employed by the business in the state.	Ongoing
Mississippi	Clean Energy Initiative Incentive Program	Mississippi Development Authority/Mississippi Department of	Tax exemption	The objective is to encourage clean energy component manufacturers to locate or expand in Mississippi.	Recipients are companies that manufacture systems or components used in the generation of renewable or alternative energy, invest at	This program provides a 10-year exemption from income and franchise tax and a sales and use tax exemption from the beginning of the project	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
		Revenue			least $50 million, and create at least 250 jobs in the state.	until 3 months after the start of commercial production.	
Mississippi	Growth and Prosperity Program (GAP) Incentives	Mississippi Development Authority/Mississippi Department of Revenue	Tax exemption	The objective is to encourage development in economically challenged areas of the state. The GAP Program designates certain counties as GAP counties and provides certain tax incentives to eligible businesses that locate or expand facilities in these areas. To be designated as a GAP county, a county must have an unemployment rate that is 200% of the state's annual unemployment rate or must have 30% or more of its population below the federal poverty rate.	To qualify for GAP incentives, a company must locate in a GAP-designated county and must create and maintain at least 10 new jobs; manufacturers, processors and companies that assemble, store, warehouse, service, distribute or sell any product or good, including agricultural products, R&D enterprises, and other industries as determined on a case-by-case basis by MDA may also qualify.	This program provides state income tax, franchise tax and property tax exemptions for up to 10 years, as well as a sales and use tax exemption on all equipment and machinery purchased during initial construction or the expansion of an approved facility.	Ongoing
Mississippi	Jobs Tax Credit	Mississippi Department of Revenue	Tax credit	The objective is to encourage job creation within the state.	Most business types, including manufacturers, processors, distributors and wholesalers, may qualify; certain other business types may qualify upon receiving a designation from MDA; businesses must create between 10 and 20 jobs, depending on the county in which they are located, to be eligible for this credit.	Equal to a percentage of payroll for each newly created job, the Jobs Tax Credit ranges from 2.5% to 10% of payroll, depending on where in the state the business is located. The credit is available for 5 years and is taken in years 2-6 after jobs are created. The credit can be used to offset up to 50% of a business's state income tax liability.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Mississippi	Motion Picture Production Incentive Program	Mississippi Development Authority/Mississippi Department of Revenue	Rebate	The objective is to promote motion picture production in the state.	Recipients include motion picture production companies certified by the Mississippi Development Authority that expend at least $50,000 in base investment or payroll in Mississippi.	This program provides a cash rebate equal to 25% of the production company's base investment expended in the state, 25% of non-resident payroll and 30% of state resident payroll.	Ongoing
Mississippi	Sales Tax Exemption	Mississippi Department of Revenue	Tax Exemption	This program provides sales tax exemptions to promote certain fishing and agricultural activities.	All retail sale of seeds, livestock feed, poultry feed, fish feed and fertilizers are exempted from sales tax.	The amount is equal to the value of the tax exemption.	Ongoing
Mississippi	Manufacturing Investment Tax Credit	Mississippi Department of Revenue	Tax Credit	This program provides tax incentives to manufacturers locating or expanding in Mississippi.	Existing manufacturers that have operated in Mississippi for two or more years must invest $1 million or more in building and/or equipment used in manufacturing operations qualify for tax credits under this program.	The credit is calculated as 5% of the eligible project investment and is allowed for the year that the investment occurs. The tax credit allowed on any project cannot exceed $1,000,000.	Ongoing
Mississippi	Sales Tax Exemption (Miss. Code Ann. 27-65-101)	Mississippi Department of Revenue	Sales Tax Exemption	The objective of this program is to support the purchase of commercial fishing boats and barges over five tons load displacement and not more than 50 tons load displacement.	Commercial fishermen and barge transportation companies	The amount of the benefit is equal to the amount of the tax that does not have to be paid.	Ongoing
Missouri	Missouri Qualified Fuel Ethanol Producer Fund	Missouri Department of Agriculture and Missouri	Grant	The objective is to promote in-state, cooperatively owned biofuels production to	Producers must be at least 51% owned by agricultural producers actively engaged in agricultural production for	Ethanol incentives include a payment of 20 cents per gallon for the first 12.5 million and 5 cents per gallon for the	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
		Department of Revenue		increase homegrown production of ethanol and biofuels.	commercial purposes in state.	next 12.5 million gallons.	
Missouri	Missouri "Build" Program	Department of Economic Development/ Missouri Development Finance Board	Tax Credit	Missouri Business Use Incentives for Large-Scale Development (BUILD) provides a financial incentive for the location or expansion of larger business projects.	The program provides Missouri state income tax credits to eligible businesses in the amount of debt service payments for bond debt related to a portion of project costs. Eligible businesses are: (1) manufacturing, processing, assembly, research and development, agricultural processing or services in interstate commerce which will invest a minimum of $15 million in capital improvements for a project and create at least 100 new jobs within three years; (2) office projects (regional, national or international headquarters, telecommunications operations, computer operations, insurance companies or credit card billing and processing centers) are also eligible if the capital improvements exceed $10 million and at least 500 new jobs are created within three years. Retail, health or professional services, intra-state relocations or replacement facilities are not eligible.	Beyond the income tax credits, the political subdivision benefiting from the project or other local entities must commit significant local incentives. Such incentives may include tax abatement, discounted utility fees or others. Minimum bond issue: $500,000.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Missouri	Real Property Tax Increment Allocation Redevelopment (TIF)	Department of Economic Development	Loan	Tax increment financing can be used in any city or county in the State of Missouri. This program, which provides incentives for investment in areas to be redeveloped, rehabilitated or revitalized, helps small communities finance the construction of necessary public improvements, such as sewers and roads. To encourage such development, real property tax revenues and 50% of tax revenues are diverted into a special allocation fund which can be used to defray redevelopment costs. The tax revenues diverted to the fund are attributed to the increased valuation of improvements made to real property within the designated areas. Upon the implementation of TIF for a particular area, up to 100% of the increased amount of real property taxes and 50% of other taxes generated by new development in the area (primarily sales tax) are set aside in a Special Allocation Fund. These funds may be used by the	Recipients include businesses in an area, as defined by a municipality, that benefits from the improvements. There are no particular limitations on district boundaries, except that the area must be determined by the city or county to be blighted or a conservation area. Certain blighted areas of municipalities with approved plans and projects to receive appropriated amounts, from the newly created Missouri supplemental tax increment financing fund, of up to 50% of "new state revenues," defined as either 1) state sales taxes, except those which are constitutionally dictated, School District Trust Fund taxes, sales and use taxes on motor vehicles, trailers, boats and outboard motors, and future sales taxes earmarked by law, or 2) state income tax withholding. An aggregate annual appropriation of new state revenues for super redevelopment areas is limited to $15 million. The duration of redevelopment projects shall not exceed 23 years.	The amounts vary.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
				municipality or a private developer for Redevelopment Project Costs.			
Missouri	Wine and Grape Production Tax Credit Program	Department of Economic Development	Tax credit	The objective is to attract business into the state.	Recipients are vineyards and wine producers.	This program provides state income tax credit to an individual, partnership or corporation in an amount equal to 25% of the purchase price of all new equipment and materials used directly in the growing of grapes or the production of wine in Missouri. The program cap is $8 million.	Ongoing
Missouri	Development Tax Credit	Department of Economic Development	Tax credit	The objective is to facilitate a business project in order to create jobs.	Priority projects are businesses primarily engaged in manufacturing, service, processing and assembly that pay wages above the area average and include benefits. Other types of projects may be considered for approval if tax credits remain near the end of the fiscal year. Project must be located in or qualify as a blighted or conservation area.	The amounts vary. Credits authorized under this program are limited to $4 million per fiscal year.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Missouri	Enhanced Enterprise Zones	Department of Economic Development	Tax credit	The Enhanced Enterprise Zone Program is a discretionary program offering state tax credits and local real property tax abatement to Enhanced Business Enterprises. The purpose is to provide tax credits to new or expanding businesses in a Missouri Enhanced Enterprise Zone.	An eligible project must be located in a Missouri Enhanced Enterprise Zone. 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. 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. Gambling establishments, retail trade, and food and drinking places are prohibited from receiving the state tax credits. Service industries can be eligible if a majority of their annual revenues will be derived from services provided out of the state.	State tax credits will be an amount authorized by DED based on the number of new jobs/payroll and new capital investment that the project creates. The real property tax abatement is determined by the sponsoring community and may be between 50% and 100% of the real property improvements for up to 25 years. Tax credits issued under this program are limited to $24 million annually.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Missouri	Rebuilding Communities	Department of Economic Development	Tax credit	The objective is to stimulate business activity in Missouri's "distressed communities" by providing tax credits to eligible businesses that locate, relocate or expand their business within a distressed community.	A recipient must have more than 75% of its employees at the facility in the distressed community; have fewer than 100 employees total at all facilities nationwide; and primarily engage in manufacturing, biomedical technology, medical devices, scientific research, animal research, computer software design or development, computer programming, telecommunications or a profession.	Eligible new or relocating businesses may choose either a 40% equipment tax credit or 40% income tax liability tax credit and the employees may receive a 1.5% employee tax credit. Eligible businesses already located in a distressed community may be eligible for a 25% equipment tax credit.	Ongoing
Missouri	Film Production Tax Credit	Sections 135.750 (RSMo)	Tax credit	This program provides tax incentives to facilitate film production in the state.	The film industry is the recipient.	This program provides up to 50% state income tax credit on company expenditures in the state for companies spending over $300,000 in state. Up to $1million available per project.	Ongoing
Missouri	Missouri Quality Jobs	Missouri Department of Economic Development	Tax credit	This program provides tax incentives to facilitate job creation in the state when the company offers wages equal to or greater than the average county wage in which the facility is located or the state average wage. Eligible companies must have a health care benefit and assume 50% or greater of the health care premium cost per individual.	An eligible business must create a minimum number of new jobs at the project facility based on the type of project: Small/Expanding businesses - Rural areas: 20 or more new jobs within two years; 40 or more new jobs within two years in non-rural areas. Technology businesses - (classified by NAICS) 10 or more new jobs within two years; High Impact Business - 100 or more new jobs within	The program expenditure cap for company recipients is $80 million.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					two years of the first hire and the first hire within one year of project approval.		
Missouri	Business Use Incentives for Large Scale Development (BUILD)	Missouri Department of Economic Development and Missouri Development Finance Board	Tax Credit	The BUILD Missouri Program is an incentive tool that allows the Missouri Department of Economic Development (the Department) and the Missouri Development Finance Board (the Board) to finance a portion of the costs of qualifying capital investments in economic development projects for eligible businesses which seek to locate or expand in Missouri. The incentives offered by the BUILD are designed to offset infrastructure and other capital costs of certain large projects by making the cost of investing in Missouri more competitive with other states.	An eligible industry in manufacturing, processing, assembly, research and development, agricultural processing or services in interstate commerce must invest a minimum of $15 million; or $10 million for an office industry (regional, national or international headquarters, telecommunications operations, computer operations, insurance companies or credit card billing and processing centers) in an economic development project. Businesses must create a minimum of one hundred new jobs for eligible employees at the economic development project or a minimum of 500 jobs if the economic development project is an office industry or a minimum of 200 new jobs if the economic development project is an office industry located within a distressed community.	The costs of projects are financed in whole or in part from proceeds of bonds issued by the Board and loaned to the eligible company. The company will make loan payments in amounts sufficient to pay the principal and interest on the bonds. The company's loan payments and other annual fees constitute job development assessment fees. A company which pays job development assessment fees is allowed to claim state income tax credits equal to the amount of such assessment fees. The company may claim such tax credits against state income taxes otherwise due, and may obtain a refund to the extent the amount of a tax credit exceeds the company's Missouri state income tax liability for a given year. The amount of funding will be determined jointly by the Missouri Department of Economic Development and the Missouri Development Finance Board, based on the need for funding to initiate the eligible project.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Montana	Ethanol Facility Tax Exemption	Montana Code Annotated 15-6-138	Tax exemption	The objective is to support ethanol production.	Recipients are manufacturers of ethanol.	All manufacturing machinery, fixtures, equipment, and tools used for the production of ethanol from grain during the course of the construction on an ethanol manufacturing facility and for 10 years after initial production of ethanol from the facility are exempt from taxation.	Ongoing
Montana	Film Production Refundable Tax Credit	Montana Film Office and Department of Revenue	Tax credit	The objective is to provide tax incentives to attract film production in the state.	Recipient is the film industry.	This program provides a 14% refundable tax credit for Montana crew and talent salaries; 9% refundable tax credit on production related expenditures in Montana; exemption from the 7% Accommodation Tax for production companies staying longer than 30-days at the same hotel.	Ongoing
Nebraska	Community Development Assistance Act	Nebraska Department of Economic Development (DED)	Tax credit	The objective is infrastructure improvement.	The Community Development Assistance Act enables DED to distribute a 40% state tax credit to businesses, corporations, insurance firms, financial institutions, and individuals that make eligible cash contributions or provide services and materials to approved community betterment projects. A municipality, county, tribal authority, or non-profit community betterment organization can apply for	State projects cannot exceed $50,000 in state tax credits per project, per year. There is a maximum of $75,000 available to an approved project. Subject to legislative changes, a total of $350,000 in state tax credits can be allocated each fiscal year by the department.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					CDAA tax credits through DED. Once the project is approved, the organization can notify donors that they're eligible for tax credits.		
Nebraska	Nebraska Advantage Act	Nebraska Department of Economic Development	Tax credit, tax refund or rebate, grant, tax exemption	The objectives are tax/regulatory burden reduction, product & process improvement and workforce development.	Qualifications depend on Tier (dependent on size of capital investment and number of jobs created), but all businesses except retail will qualify at some level.	There are various tiers of support. There can be up to a 100% exemption of income, sales, withholding, and personal property taxes for up to 10 years.	Ongoing
Nebraska	Nebraska Advantage Research and Development Credit	Nebraska Department of Economic Development	Tax credit	The objectives are tax/regulatory burden reduction, as well as technology and product development.	The program offers a tax credit for research and development activities undertaken by any business entity.	The credit is equal to 3% of research and development expenditures that are greater than the average of the previous two years of research and development spending.	Ongoing
Nebraska	Nebraska Advantage Rural Development Act	Nebraska Department of Economic Development	Tax refund or rebate	The objectives are product and process improvement, as well as tax/regulatory burden reduction.	Any business in a qualifying area, or any business involved with the construction, improvement, or acquisition of depreciable agricultural assets for livestock modernization.	There is a total of $1,000,000 available for Level 1 or Level 2 applicants for each calendar year.	Ongoing
Nebraska	Nebraska Innovation Fund	Nebraska Department of Economic Development	Equity investment	The objectives are capital access or formation and, product and process improvement.	Any Nebraska-based corporation, limited liability company, partnership, registered limited partnership, sole proprietorship, business trust, or other entity with fewer than 500 employees engaged in non-retail primary industries adding value to products or processes in Nebraska is eligible.	Prototype grants can be up to $150,000 per project for development.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Nebraska	Nebraska Research and Development Grant Program	Nebraska Department of Economic Development	Grant	The objectives are product and process improvement, as well as capital access or formation.	This program offers Nebraska businesses a matching competitive grant for research and development activities done in conjunction with a Nebraska college or university.	Phase I R&D awards are capped at $100,000. Phase II R&D awards are capped at $400,000. Businesses are eligible to apply for Phase II awards if they have successfully completed a Phase I award as determined by DED. DED will not grant more than two awards in any four-year period per project. R&D grant funding must be matched at 100% (1:1) of the requested grant amount with eligible matching funds. R&D Grant funding for value-added agriculture projects must be matched at 25% (4:1) of the requested grant amount with eligible matching funds. Please discuss project details with DED staff to determine if the project meets the value-added agriculture category requirements.	Ongoing
Nebraska	Site and Building Development Fund	Nebraska Department of Economic Development	Grant	The objectives are to assist in facility/site location and support infrastructure improvement.	Projects must be taken on by a committed local development team, including a local economic development corporation. Local governments and Nebraska nonprofits are eligible.	Typical awards are between $250,000 and $500,000 and may be in the form of a grant or zero-interest loan. Specific amounts and terms vary at the Department's discretion	Ongoing
Nebraska	Tax Increment Financing	Nebraska Department of Economic Development	Tax exemption	The objectives are: tax/regulatory burden reduction; infrastructure improvement; and facility/site location support.	TIF funds generally allow for acquisition of property, site preparation, and construction of public improvements associated with projects.	TIF is primarily designed to finance certain eligible costs associated with a private development project. Essentially, the property tax increases resulting from a	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						development are targeted to repay the eligible costs acquired by a project. Specifics are subject to policy at the municipality-level.	
Nebraska	Capital Gains and Extraordinary Dividend Exclusion	Nebraska Department of Revenue	Tax exemption	The objective is tax and regulatory burden reduction.	The Nebraska Special Capital Gain/Extraordinary Dividend Election allows resident taxpayers to make one election during his or her lifetime to exclude from federal adjusted gross income the extraordinary dividends paid on and the capital gain from the sale or exchange of capital stock of a corporation acquired by the individual (a) on account of employment by such corporation or (b) while employed by such corporation.	The benefit amounts vary.	Ongoing
Nebraska	New Markets Job Growth Investment Tax Credit	Nebraska Department of Revenue	Tax credit	The objective is tax and regulatory burden reduction.	The New Markets Job Growth Investment Act allows individuals, corporations, estates and trusts, financial institutions, and insurance companies to claim nonrefundable nontransferable tax credits for investments in a qualified community development entity. Recipients may use the credits against income tax, the premium tax on insurance companies, or the franchise tax on financial institutions.	The total amount of qualified equity investments available for the latest round of applications is $12,437,866.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Nebraska	Renewable Energy Tax Credit	Nebraska Department of Revenue	Tax credit	The objective is tax and regulatory burden reduction.	Any producer of electricity generated by a new renewable electric generation facility can earn a renewable energy tax credit.	For electricity generated on or after 14 July 2006, and before 1 October 2007, the credit shall be .075 cent for each kilowatt-hour of electricity generated by a new renewable electric generation facility. For electricity generated on or after 1 October 2007, and before 1 January 2010, the credit shall be .1 cent for each kilowatt-hour of electricity generated by a new renewable electric generation facility. For electricity generated on or after 1 January 2010, and before 1 January 2013, the credit shall be .075 cent per kilowatt-hour for electricity generated by a new renewable electric generation facility. For electricity generated on or after 1 January 2013, the credit shall be .05 cent per kilowatt-hour for electricity generated by a new renewable electric generation facility. The credit may be earned for production of electricity for ten years after the date that the facility is placed in operation on or after 14 July 2006.	Ongoing
Nebraska	Ethanol Tax Credit	Department of Revenue	Tax credit	The objective is to support ethanol producers.	The tax credit is available to ethanol producers.	The amount of the credit is $0.18 per gallon.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Nebraska	Industrial Development Bonds/Locally Issued	Nebraska Investment Finance Authority	Financing	Industrial Development Bonds (IDBs) may be issued by counties, incorporated cities, and villages to provide tax-exempt financing for private businesses. The local governing body may issues bonds for projects outside as well as within a political jurisdiction.	Except as specified with respect to blighted areas, eligibility for IDB financing is limited to manufacturing or industrial facilities. Selection criteria used by local governing bodies to screen eligible applicants may vary among localities.	The maximum issue period is 30 years, however, projects typically average 15 to 20 years in duration. The company using the facility is responsible for all taxes levied by state and local governments.	Ongoing
Nebraska	Lodging Tax Exemption	Department of Economic Development	Tax exemption	This program provides tax incentives to facilitate film production in the state.	The recipient is the film industry.	This program provides for a lodging tax exemption on hotel rooms for production companies after 30 days.	Ongoing
Nebraska	The Nebraska Advantage Rural Development Act	Department of Revenue	Tax credit	This is a program that provides tax credits to qualifying businesses in rural areas of the state that meet certain minimum wage requirements.	This program is for businesses expanding in counties with populations of 25,000 or less or for livestock modernization projects in all areas of the state. Qualifying businesses engage in: (1) storage, warehousing, or distribution of tangible personal property, (2) livestock production, (3) research and development, (4) data processing or financial institutions, (5) manufacturing, or (6) a headquarters operation.	The program provides refundable tax credits to companies that generate at least 5 new jobs and $250,000 of new investment in counties with populations of 25,000 or less; or two jobs and $125,000 in investment in counties with a population of 15,000 or less. The wage requirement will be indexed annually according to the average rural Nebraska weekly wage. The total amount of benefits requested in 2015 was approximately $935,500.	Ongoing
Nevada	State Income Tax Exemption	Commission on Economic Development (Nevada Film Office)	Tax exemption	This program provides tax incentives to facilitate film production in the state.	The recipient is the film industry.	Under this program there is no corporate or individual income tax.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Nevada	Reduced Lodging Tax	Commission on Economic Development (Nevada Film Office)	Tax exemption	This program provides tax incentives to facilitate film production in the state.	The recipient is the film industry.	Under this program, there is a low hotel room tax. The tax exemption does not take place until the 31st day of the stay.	Ongoing
Nevada	Modified Business Tax Abatement	Nevada Commission on Economic Development	Tax Exemption	The objective is to encourage business, consistent with the Commission's State Plan for Industrial Development and Diversification.	Two of the follow three criteria must be met: (1) Wage Requirement - The company's average hourly wage must equal or exceed 100% of the county average hourly wage or statewide average hourly wage, whichever is less. (2) Number of Jobs Required - For counties/cities with a population of more than 100,000 or 60,000, respectively, a minimum of 75 full-time permanent jobs by the fourth quarter of operation. For counties/cities with a population of less than 100,000 or 60,000, respectively, a minimum of 15 full-time permanent jobs by the fourth quarter of operation. (3) Capital Investment Requirement - For counties/cities with a population of more than 100,000 or 60,000 respectively, a capital investment of $1 million. For counties/cities with a population of less than 100,000 or 60,000, respectively, a capital investment of $250,000 is required.	This program provides abatement of 50% of the modified business tax otherwise due during the first four years of its operations.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Nevada	Property Tax Abatement	Nevada Commission on Economic Development	Tax exemption	The objective is to encourage business, consistent with the Commission's State Plan for Industrial Development and Diversification.	To qualify under this program, there are several requirements: (1) Wage Requirement - The company's average hourly wage at the Nevada facility must equal or exceeds 100% of the county average hourly wage or statewide average hourly wage. (2) Number of Jobs Required - For counties/cities with a population of more than 100,000/60,000 a minimum of 75 full-time permanent jobs in Nevada is required by the fourth quarter of operation and continues to employ at least the minimum. For counties/cities with a population of less than 100,000/60,000 a minimum of 15 full-time permanent jobs in Nevada in required by the fourth quarter of operation and continues to employ at least the minimum. (3) Capital Investment Requirement - For counties/cities with a population of more than 100,000/60,000, the business will make a capital investment of $50 million if the business is an industrial or manufacturing business or at least $5 million if the business is not an industrial or manufacturing business.	Partial abatement from personal property taxes is available to companies who locate or expand their business in Nevada. The abatement can be up to 50% of the taxes due for up to 10 years.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Nevada	Sales and Use Tax Abatement	Nevada Commission on Economic Development	Tax benefits	The objective is to encourage business, consistent with the Commission's State Plan for Industrial Development and Diversification.	The eligibility criteria are as follows: (1) Wage Requirement - The company's average hourly wage at the Nevada facility must equal or exceed 100% of the county average hourly wage or statewide average hourly wage, whichever is less. (2) Number of Jobs Required - For counties/cities with a population of more than 100,000 or 60,000, respectively, a minimum of 75 full-time permanent jobs in Nevada by the fourth quarter of operation. For counties/cities with a population of less than 100,000/60,000 respectively, a minimum of 15 full-time permanent jobs in Nevada by the fourth quarter of operation. (3) Capital Investment Requirement - For counties or cities with a population of more than 100,000 or 60,000 respectively, a capital investment of $1 million is required. For counties or cities with a population of less than 100,000 or 60,000 respectively a capital investment of $250,000 is required.	Partial sales and use tax abatements are available for purchases of capital equipment. The abatement reduces the applicable tax rate to 2%.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Nevada	Aviation Parts Abatement	Governor's Office of Economic Development (GOED)	Tax benefits	The objective is to help qualifying companies make the decision to do business in Nevada.	The incentives under this program are available to companies engaged in aircraft or aircraft components manufacture, operation, service, maintenance, testing, repair, overhaul or assembly. Companies' responsibilities include: (1) committing to maintain the business in Nevada for 5 years; (2) registering pursuant to Nevada law and obtaining the necessary state, county, city or town licenses and permits; (3) providing an approved medical insurance plan for all employees, covering at least 50% of the employee premium cost. Within one year of eligibility certification, new businesses must have 5 or more full-time employees (FTE), while existing businesses must increase their in-state FTEs by 3 or 3%, whichever is greater. Companies must also meet one of the following: (1) at least $250,000 of new capital investment in Nevada within one year of certification; (2) at least $5,000,000 of tangible personal property owned and maintained in Nevada; (3) average hourly wage for employees at or above the statewide average;	Property tax abatement of up to 50% for 20 years and sales & use tax reductions to 2%, also for 20 years, are both available for aviation-related purchases.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					(4) ownership, development or refinement of a patent or other intellectual property, or receipt of an FAA certification pursuant to 14 CFR Part 21.		
New Hampshire	Economic Revitalization Zone Tax Credit	Department of Resources and Economic Development (DRED)	Tax credit	The objective is to increase the quantity and quality of jobs and stimulate capital investment in existing buildings as well as new construction.	This program is available to businesses located in designated Economic Revitalization Zones throughout the state. Businesses must engage in activities that add infrastructure and create jobs. Any town or city can apply and once approved, any company within the approved district can apply for the tax credit. The credit is based on new jobs and new capital investments made in New Hampshire.	The maximum credit is $200,000 per project which can be used over five years, capped at $40,000 per year. The credit is against the State's Business Profits Tax and Business Enterprise Tax.	Until end of 2015
New Hampshire	R & D Tax Credit	Revenue Administration	Tax credit	The objective is to stimulate business and job growth in new technology areas.	Recipients include any business that has new research and development wages in New Hampshire which qualify and are reported as a credit by the business organization under section 41 of the Internal Revenue Code.	The amount of the credit is the lesser of 10% of the business organization's qualified manufacturing research and development expenditures or $50,000. In the event that the aggregate amount of credit applied for, in any given fiscal year, exceeds $1,000,000, all credits for that year shall be reduced proportionately.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
New Hampshire	Coos County Job Creation Tax Credit	New Hampshire Department of Resources and Economic Development (DRED)	Tax credit	The objective is to help attract new companies and help grow existing companies who are creating new jobs above a base line wage.	Recipients include any business locating in Coos County in northern New Hampshire.	This program is a tax credit to businesses hiring new employees in Coos County and paying wages equal to or above 200% of minimum wage ($7.25 per hour). The credit is $1,000 for any new, full-time, year-round jobs applied to the Business Enterprise Tax. Any unused portion of the credit can be applied to the Business Profits Tax. All new jobs created after the bill's effective dates are eligible for the credit and there is no cap on the amount of jobs created. Unused benefits can be carried forward for five years.	Ongoing
New Jersey	Brownfields and Contaminated Site Remediation Program	New Jersey Economic Development Authority	Grant	The objective is redevelopment of vacant or underutilized sites where there is or has been contamination.	Developers in a range of industries.	This program provides reimbursement of up to 75% for remediation costs.	Program ended during reporting period
New Jersey	Business Retention and Relocation Assistance Grant (BRRAG)	New Jersey Economic Development Authority	Tax credit	The objective is to encourage economic development and job creation and preserve jobs that currently exist in New Jersey but are in danger of being relocated to premises outside of the state.	Recipients include a business relocating operations within New Jersey and retaining jobs, or a business maintaining jobs at a current location and making a qualified capital investment. Companies relocating more than 2,000 full-time employees from one or more locations outside of a designated urban center into a designated urban center may	This program provides tax credits up to $2,250 per year for up to six years, per job retained in the state.	Program ended during reporting period

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					be eligible for an additional tax credit benefit.		
New Jersey	Edison Innovation Clean Energy Manufacturing Fund (CEMF)	New Jersey Economic Development Authority/Board of Public Utilities	Mixed financing	The objective is to encourage the manufacturing of energy efficient and renewable energy products in New Jersey.	Recipients are a qualified manufacturer of renewable energy or energy efficiency systems, products or technologies.	The program provides funding under two separate components: Project Assessment and Design Grant: Up to $300,000, not to exceed 10% of total CEMF project funds requested, as a grant to assist with manufacturing site identification, procurement, design, and permits. 20% is available up front as seed funding at closing. Project Construction and Operation Loan: Up to $3 million as a 10-year, 2% interest loan with repayments to start at the beginning of 4th year, to support site improvements, equipment purchases, and facility construction/ completion. One-third of loan, not to exceed $1 million, may be converted to a performance grant if business and tech milestones specific to each company are met during first three years. No more than 1/2 of the funds may be advanced prior to commercial production.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
New Jersey.	Edison Innovation Green Growth Fund (EIGGF)	New Jersey Economic Development Authority	Mixed	This program provides growth capital to advance newly discovered energy efficient, renewable energy or supply chain products that will assist renewable energy or energy efficient technologies in becoming competitive with traditional sources of electric generation.	Recipients include technology companies with renewable energy or energy efficiency products or systems that have achieved "proof of concept" and successful independent beta results, and have begun generating commercial revenues. Recipients will receive 1:1 match funding by time of loan closing.	This program provides loans up to $2 million with a performance grant component.	Program ended during reporting period.
New Jersey	Edison Innovation Angel Growth Fund; Edison Innovation VC Growth Fund; Edison Innovation Growth Stars Fund	New Jersey Economic Development Authority	Loan	The objective is to foster growth in the technology sector.	Recipients are emerging technology companies that have attracted capital through angel and venture capital investors.	This program provides support under different funds. Angel Growth Fund: Angel supported technology companies with minimum trailing 12 month commercial revenues of $500,000 may be eligible for up to $250,000 in subordinated convertible debt financing. VC Growth Fund: Venture capital (VC) supported technology companies with minimum trailing 12 month commercial revenues of $500,000 may be eligible for up to $500,000 in subordinated convertible debt financing. Growth Stars Fund: Angel and/or VC supported technology companies with minimum trailing 12 month commercial revenues of $2,000,000 may be eligible for up to $500,000 in	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						subordinated convertible debt financing.	
New Jersey	Energy Sales Tax Exemption on Electricity and Natural Gas Consumption Program in Urban Enterprise Zones (UEZ)	New Jersey Economic Development Authority	Tax exemption	The objective is to encourage manufacturing and job creation.	Recipients include a UEZ-certified manufacturer employing at least 250 full-time workers, at least 50% of whom are involved in the manufacturing process.	This program provides an exemption from the sales and use tax for electricity and natural gas utilities, both the commodity and its transmission, consumed at the UEZ-certified location.	Ongoing
New Jersey	Energy Sales Tax Exemption Program (Salem County)	New Jersey Economic Development Authority	Tax exemption	The program provides an energy sales tax exemption for the retail sales of electricity and natural gas and their transport to manufacturing businesses in Salem County. The energy and utility services must be consumed exclusively at the facility.	Recipients have a manufacturing facility in Salem County. The business must employ at least 50 people, at least 50% of whom are directly involved in the manufacturing process.	This program provides a sales tax exemption for the retail sale, transmission, or distribution of electricity and natural gas.	Ongoing
New Jersey	Film Tax Credit	New Jersey Economic Development Authority	Tax credit	The objective is to encourage commercial film production.	The film industry is the recipient.	This program provides a 20% tax credit for qualified production expenses with certain criteria: 1) at least 60% of total expenses, exclusive of post-production costs, will be incurred for services performed and goods consumed in state; and, 2) principal photography of a project commences within 150 days after the approval of the application for the credit.	Program ended during reporting period

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
New Jersey	Statewide Loan Pool Program	New Jersey Economic Development Authority (EDA)	Mixed financing	The objective is to provide access to capital to small and mid-sized companies. The EDA's involvement in a bank loan reduces the bank's credit risk and lowers the cost of borrowing for the customer.	Recipients are New Jersey-based businesses that create jobs, are located in a targeted municipality, or represent industries which the EDA has targeted for assistance. Approved participating banks can request a participation and/or guarantee through the EDA.	EDA can participate in or guarantee up to 50% of a bank loan. Maximum EDA exposure as follows: <u>Fixed Assets:</u> Loan: $1.25 million; Guarantee: $1.5 million. Total Exposure: $2.75 million <u>Working Capital:</u> Loan: $750,000; Working Capital; Guarantee: $1.5 million; Total Exposure: $2.25 million.	Program ended during reporting period
New Jersey	Technology Business Tax Credit Certificate Transfer Program	New Jersey Economic Development Authority	Tax incentives	The Technology Business Tax Certificate Transfer Program enables technology and biotechnology companies that have promise but are not currently realizing a profit to turn net operating losses and R&D tax credits into capital by selling these losses and tax credits to unrelated profitable corporations.	Recipients include unprofitable New Jersey-based technology or biotechnology companies with fewer than 225 U.S. employees (including parent company and all subsidiaries).	There is up to $60 million budgeted each year for this program. Net operating losses and R&D tax credits may be sold for at least 80% of their value, up to a maximum lifetime benefit of $15 million per business.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
New Jersey	Urban Enterprise Zone Program	Community Affairs	Mixed tax incentives	New Jersey has 32 Urban Enterprise Zones which provide significant incentives and benefits to businesses that locate within the zones.	Recipients are businesses that locate within the zones.	This program provides a 50% reduction of NJ sales tax on "in person" purchases as well as sales tax exemptions for materials and for tangible personal property. Other zone benefits include: one-time corporation tax credit of $1,500 for full-time hires of residents in city where zone is located or $500 for hiring residents within the zone, within another zone or within a qualifying municipality; subsidized unemployment insurance costs for certain employees who earn less than $4,500; an incentive tax credit of 8% in the zone for certain eligible firms; and, priority for financial assistance from New Jersey Local Development Financing Fund and Job Training Program.	Ongoing
New Jersey	Urban Transit Hub Tax Credit Program	New Jersey Economic Development Authority	Tax credit	This program is designed to spur private capital investment, business development and employment by providing tax credits for businesses planning a large expansion or relocating to a designated transit hub located within one of nine New Jersey urban municipalities.	Recipients include a developer, owner, or tenant making a qualified capital investment within a designated Urban Transit Hub. Urban Transit Hubs are located within ½ mile of New Jersey Transit, PATH, PATCO, or light rail stations in Camden (expanded to one mile), East Orange, Elizabeth, Hoboken, Jersey City, Newark, New Brunswick, Paterson, and Trenton. Eligibility is	This program provides tax credits equal up to 100% of the qualified capital investments made within an eight year period. Taxpayers may apply 10% of the total credit amount per year over a ten year period against their corporate business tax, insurance premiums tax or gross income tax liability. Tax credits may be sold under the tax credit certificate transfer program for not less than	Program ended during reporting period

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					expanded to locations within these municipalities that have active freight businesses adjacent to, or are connected to the proposed building, and are utilized by the occupant.	75% of the transferred credit amount. Developers or owners must make a minimum $50 million capital investment. In addition, at least 250 employees must work full-time at that facility. Projects retaining 250 full-time jobs are eligible for tax credits of up to 80% of the qualified capital investment, while projects creating 200 or more jobs are qualified for up to 100% of the qualified capital investment.	
New Jersey	Fund for Community Economic Development	New Jersey Economic Development Authority	Mixed	The Fund for Community Economic Development Program provides financial assistance to community-based organizations and for-profit developers to encourage urban revitalization.	Recipients include a community economic development organization or a for-profit developer of real estate development projects in urban and Smart Growth locations.	This program provides the following types of support: <u>Loans to Lenders</u> - Up to $750,000 in loans for urban-based community organizations with successful "Loans to Lenders" history with EDA, who in turn offer term loans and lines of credit to micro-enterprises and small businesses not qualified for traditional bank financing. Up to $500,000 in loans for newly applying urban-based community organizations who in turn offer term loans and lines of credit to micro-enterprises and small businesses not qualified for traditional financing. <u>Predevelopment funding</u>: Up to $50,000 in funds for feasibility studies and other	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						predevelopment costs that will determine the viability of a real estate project. Real estate funding: Up to $1.25 million in loans to fill financing gaps in the development of community facilities and other real estate-based economic development projects, including associated environmental remediation costs.	
New Jersey	Grow New Jersey Assistance Program	New Jersey Economic Development Authority	Tax credit	This program helps companies preserve and create jobs, expand operations, and reinvest in the State of New Jersey.	In order to qualify for consideration, a company must: make capital investments of at least $20 million at a qualified business facility at which it will employ at least 100 full-time employees in retained full-time jobs, or create at least 100 new full-time jobs; and, locate the project in a Qualified Incentive Area which is currently defined as: Planning Area 1 (Metropolitan), Planning Area 2 (Suburban), and any urban, regional, or town designated center locations under the State Development and Redevelopment Plan; Former military bases closed under the federal Base Closure and Realignment Act; Vacant commercial office, laboratory, or industrial properties having over 400,000 square feet for	This program provides up to $8,000 per each new or retained full time job per year up to 10 years. Qualified eligible businesses may receive tax credits of $5,000 per year for a period of ten years for each new or retained full-time job. In addition, a bonus award of up to $3,000 per job per year for a period of ten years may be awarded if the qualified eligible business meets additional criteria, such as: if the business is in a desirable industry; if the business locates or relocates to a location within a qualified incentive area adjacent to or within one-half a mile or short-distance-shuttle service of a public transit facility; if the business creates jobs using full-time employees in eligible positions whose	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					at least one year or impacted by Urban Transit Hub Tax Credit Program approval; or Areas targeted for development in the New Jersey Meadowlands, Highlands, and Pinelands, as specified in the acts establishing these areas.	annual salaries, are greater than the average full-time salary in NJ; or, is locating to a project site that is, or has been negatively impacted by the approval of a qualified business facility under the Urban Transit Hub Tax Credit Program. Applicants will be eligible for a $1,000 bonus for each criterion met up to the maximum of $3,000 per job.	
New Jersey	NJ CoVest Fund	New Jersey Economic Development Authority	Convertible Notes with Warrants	As part of EDA's ongoing strategy of supporting NJ's entrepreneurial ecosystem, the CoVest Fund provides seed funding to support growth in business operations, product development and sales revenue.	Funding under the program is targeted to NJ technology and life sciences companies that commit to remain headquartered in NJ for 5 years. The company must be registered and in good standing in NJ; in early stage technology or life sciences industries; structured as a C-corporation or LLC; maintain a Board of Directors/Advisors; located in a NJ commercial office, co-working or incubator space; have 75% of full-time employees that spend 80% of their time in NJ; and, have a minimum of two full-time founders with some financial investment in the company. The company should also be product-based, capital-efficient and scalable; have a large, identifiable target market; own proprietary	The CoVest Fund can provide $100,000 - $250,000 in the form of Convertible Notes with Warrants, based on match funding. EDA provides $1 for every $2 of qualified outside investment. Notes have a 10-year maturity, with no payments due in the first 7 years, but with 3% interest accrued and capitalized annually, and pledged against the company's protected intellectual property.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					intellectual property protected by U.S. Library of Congress copyright or USPTO patents; and already have sales revenue from at least 3 commercial customers (excluding research, grants, consulting or other service-based revenue).		
New Jersey	Fuel Tax Exemption (Title 54 - TAXATION NJ Revised Statutes Section 54:39-112 - Exemptions from tax.)	New Jersey Department of Revenue	Fuel Tax Exemption/Refund	The objective is to support the operation of certain watercraft.	Entities operating watercraft used for oystering or clamming; commercial fishing; the carrying of fishing parties for hire; and, sightseeing or excursion parties are eligible.	The amount of the benefit is equal to the tax that did not have to be paid.	Program ended during reporting period
New Mexico	Aerospace Facility Deduction	New Mexico Taxation and Revenue Department	Tax deduction	The objective is to encourage the growth of the aerospace and aviation industries.	Recipients are New Mexico-based companies that launch, operate, recover and prepare space vehicles or payloads or operate a spaceport in New Mexico.	Receipts from launching, operating, recovering, preparing or operating a spaceport are deductible from gross receipts.	Ongoing
New Mexico	Aviation Deductions	New Mexico Taxation and Revenue Department	Tax deduction	The objective is to encourage the growth of the aerospace and aviation industries.	Recipients are New Mexico-based companies that manufacture, sell, refurbish or maintain aircrafts in the state of New Mexico.	Receipts from the sale of aircrafts or aircraft vehicles may be eligible for a 50% deduction.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
New Mexico	High Wage Jobs Tax Credit	Taxation & Revenue Department	Tax credit	The objective is to incentivize high wage jobs.	Recipients are companies with the following qualifications: (1) Eligible for the Job Training Incentive Program; (2) Employment greater than the previous year; (3) Offering jobs at the following wages: (a) at least $40K/year in a community with a population of less than 40,000; (b) at least $60K/year in a community with a population of 40,000 or more.	This program provides a tax credit equal to 10% of the wages and benefits paid for each new economic-base job created.	Ongoing
New Mexico	Single Sales Factor Apportionment	Taxation & Revenue Department	Tax reduction	The objective is to attract manufacturing and headquarter companies.	Recipients are manufacturing companies, excluding those in construction, farming, power generation, and natural resource processing (including hydrocarbons). In addition, in taxable years beginning on or after 1 January 2015, corporate headquarters operations may elect the single sales factor methodology for its business income. (Under the single sales factor method, the sales factor is the only factor considered when determining the tax base attributable to the state.)	Over a 5-year period beginning 1 January 2014, the "single sales factor" apportionment methodology is phased in as follows: 2014: Sales double-weighted 2015: Sales triple-weighted 2016: Sales 70% 2017: Sales 80% 2018: Single sales factor	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
New Mexico	Job Training Incentive Program	Economic Development Department (EDD)	Grant	The Job Training Incentive Program (JTIP) reimburses a company's employee training costs and wages for up to a 6 month period. Training may be provided by a state educational institution or tailored to meet specific business needs. Trainees must be residents of New Mexico and guaranteed full-time employment after training. The program is administered through the State's Economic Development Department.	Recipients are manufacturers, non-retail service companies and certain green industries. Excluded are businesses in agriculture, construction, extractive industries, gambling, health care and retail.	The program reimburses 50-75% of employee wages. Custom training at a New Mexico public educational institution may also be covered.	Ongoing
New Mexico	Refundable Film Production Tax Credit	New Mexico Film Office/EDD	Tax refund	The objective is to attract business and investment to state.	The film industry is the recipient.	This program provides a refundable 25% tax credit on all direct production and postproduction expenditures (including New Mexico resident crew) subject to New Mexico taxes, and an additional 5% credit for qualifying television pilot or TV series, or on resident wages for productions that utilize a qualified production facility for 10 or 15 days of principal photography, depending on budget. Credit is subject to an annual cap of $50 million for each film production project.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
New Mexico	Film Crew Advancement Program	New Mexico Film Office/EDD	Labor & Training Reimburseme nt Funds	The objective is to encourage film production in the state.	The film industry is the recipient.	This program provides 50% (50%) wage reimbursement for on the job training for New Mexico residents in advanced below the line crew positions.	Ongoing
New Mexico	Film Investment Loan Program	New Mexico Film Office/EDD	Loan	The objective is to attract business and investment to state.	The film industry is the recipient.	This program provides fixed interest rate loans ($500K - $15M) for qualifying feature films or television projects. Payback terms are not to exceed two years and a guarantor is required.	Ongoing
New Mexico	Manufacturer Investment Credit	New Mexico Taxation and Revenue Department	Tax credit	The objective is to encourage manufacturing businesses to expand production in New Mexico.	Recipients are manufacturers.	The tax credit is equal to 5.125% of the value of certain equipment brought into New Mexico in connection with a manufacturing operation in New Mexico.	Ongoing
New Mexico	Filmmaker's Gross Receipts Tax Incentive	Tax Information Office	Tax exemption	Qualified production companies filming in New Mexico may purchase certain services and materials and not pay the state's gross receipts tax on such services and materials.	The film industry is the recipient.	A qualified production company may execute nontaxable transaction certificates with its suppliers for tangible personal property or services. The suppliers may then deduct the value of these certificates from the gross receipts tax.	Ongoing
New Mexico	State Sales Tax exemption	New Mexico Film Office	Tax exemption	The objective is to attract business and investment to state.	The recipient is the film industry.	This program provides an exemption of state sales tax.	Ongoing
New Mexico	Technology Jobs and Research and Development Tax Credit	Economic Development Department & Taxation and Revenue Department	Tax credit	To encourage the growth of technology-based businesses engaging in research, development and experimentation.	Recipients include businesses conducting qualified R&D in New Mexico.	This program provides a basic tax credit equal to 5% in urban areas and 10% in rural areas of qualified expenditures, and an additional 5% credit toward income tax liability by raising	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						its in-state payroll $75,000 for every $1 million in qualified expenditures claimed.	
New Mexico	Alternative Energy Product Manufacturers Tax Credit	Economic Development Department & Taxation and Revenue Department	Tax credit	The objective is to support manufacturers of electric or hybrid vehicles, fuel cell systems, renewable energy systems, integrated gasification combined cycle systems (IGCC), and carbon sequestration equipment.	Recipients are alternative energy companies.	Manufacturers of electric or hybrid vehicles, fuel cell systems, renewable energy systems, IGCC systems, and carbon sequestration equipment may receive for a tax credit of up to 5% of their capital expenses.	Ongoing
New Mexico	Preferential Tax Rate for Small Wineries and Breweries	New Mexico Taxation and Revenue Department	Tax abatement	The objective is to support small wineries and breweries.	Recipients are small wineries and breweries.	Wine produced by a small winery carries a tax of 10 cents per liter on the first 80,000 liters; 20 cents on production over that level. The basic tax rate for wine is 45 cents per liter. Beer produced by a microbrewery is taxed at 25 cents per gallon. The basic tax rate for beer is 41 cents per gallon.	Ongoing
New Mexico	Renewable Energy Production Tax Credit	Economic Development Department & Taxation and Revenue Department	Tax credit	The objective is to support renewable energy production.	Recipients are renewable energy companies.	Each renewable energy generator of one megawatt or more may earn an income tax credit (personal or corporate) of 2.7 cents (on average) per kilowatt-hour for the first 400,000 megawatt-hours of electricity produced for ten consecutive years, beginning with the first year of production. This credit is fully refundable.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
New Mexico	Rural Jobs Tax Credit	Economic Development Department & Taxation and Revenue Department	Tax credit	The objective is to encourage job creation in rural communities.	Recipients are businesses in rural communities in the state. Rural areas are defined as those communities not within the 10 mile radius of a large city.	This program provides a maximum credit of $1,000/per job. There is a tax credit of 12.5% to 25% of the first $16,000 in wages paid for a qualifying job. Credit extends for 4 years if in Tier 1 county, 2 years for Tier 2 county. Unused credits can be carried forward for up to 3 years.	Ongoing
New Mexico	Tax Increment Financing	New Mexico Taxation and Revenue Department	Financing	The objective is to raise funds for economic development purposes through property tax increment financing, whereby the additional tax proceeds from increases in property values are diverted toward financing projects in an enterprise zone.	Recipients are companies in a designated enterprise zone.	The support is the amount of additional tax proceeds flowing from the increase in property valuation, diverted to finance the project.	Ongoing
New Mexico	Catalyst Fund	Economic Development Department	Equity	The Fund is a fund-of-funds created to increase seed and early-stage investment in New Mexico, and is expected to support more than 50 companies in the state with a focus on technology startups.	The program is focused on technology startups, subject to an investment-ready checklist review. Businesses seeking investment need to contact participating portfolio funds in which the Catalyst Fund is invested.	The Catalyst Fund is providing a total of $20 million into participating portfolio funds that together provide another $20 million in matching private funds.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
New York	Entertainment Industry Tax Credits	Empire State Development Corporation	Tax incentives Tax Law sections 24, 28, 210-B.1, 210-B.2, 606(a)	This program provides financing for certain entertainment projects that are produced, post-produced or performed in the state.	Recipients are in the entertainment industry: film production, commercial production, music and theatrical production.	Film Production Credit: 30% to 40% refundable tax credit on qualified expenses while filming or post-producing a film project in the state. Program is capped at $420 million per year through 2022. Commercial Production Tax Credits: Refundable tax credits available for qualified commercials. The program is capped at $7 million per year through 2018. Sales Tax Exemptions: Film production activities/expenses are exempt from New York State and local sales and use taxes. Investment Tax Credit: Up to 5% tax credit on investments in construction and upgrades to qualified film production facilities. Employment Incentive Tax Credit: up to 2.5% tax credit for each of the two years following the year the investment tax credit is claimed based on increased employment.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
New York	Biofuels Production Credit	Tax Law section 28	Tax credit	This credit will provide manufacturers of qualified biofuel products with a refundable tax credit of 15 cents for each gallon of biofuel produced at a biofuel plant, after the production of the first 40,000 gallons per year are presented to market. The credit is capped at $2.5 million per taxpayer per taxable year for up to four consecutive taxable years per biofuel plant.	Recipients are manufacturers of qualified biofuel products (primarily ethanol and bio-diesel).	Biofuels production credit allows for $.15/gallon after first 40,000 gallons produced, capped at $2.5 million per entity per year per plant for up to no more than four consecutive years.	Ongoing
New York	Excelsior Jobs Program	Dept of Economic Development	Tax credit	This program is designed to provide job creation and investment incentives to firms in such targeted industries as biotechnology, pharmaceutical, high-tech, clean-technology, green technology, financial services, agriculture, manufacturing and entertainment. Firms in these industries that create and maintain new jobs or make significant financial investment will be eligible to apply for up to four new tax credits. The program will encourage businesses to expand in and relocate to New York while maintaining strict accountability standards to	Recipients are firms in the biotechnology, pharmaceutical, high-tech, clean-technology, green technology, financial services, agriculture, manufacturing and entertainment industries.	This program provides financial assistance in the form of refundable tax credits to qualifying businesses, with an annual cap of $250 million for 2015, $200 million through 2021, $150 million for 2022, $100 million for 2023 and $50 million for 2024. The program provides four types of tax credits: Excelsior Jobs Tax Credit: 6.85% of the gross wages paid for each net new job created in the state; Excelsior Investment Tax Credit: 2% of qualified investments; Excelsior Research and Development tax credit: 50% of the federal R&D credit, capped at 6% of research expenditures attributable to	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
				guarantee that businesses deliver on job and investment commitments.		activities conducted in the state; and Excelsior Real Property Tax Credit: available to firms locating in certain distressed areas and firms in targeted industries that meet higher employment and investment thresholds (e.g., Regionally Significant Projects).	
New York	New York City (NYC) Biotechnology Tax Credits	Tax Law section 1201-a(d), NYC Admin. Code sections 11-503(o) and 11-604.21	Tax credit	The objective is to foster the growth of biotechnology as a major industry in NYC.	This program provides early stage biotech companies with a refundable credit, for R&D and employee training expenses. Company must engage in biotech and: a) Have 100 full-time employees or less, with at least 75% of those employees employed in New York City; b) Have a ratio of research and development funds to net sales which equals or exceed six percent (6%); c) Have gross revenues which did not exceed twenty million dollars for the immediately preceding year.	This program provides credits of up to The amount of the credit is the sum of the following amounts: - 18% of the cost or other basis of research and development property, and certain other costs and fees incurred in connection with emerging technology activities; - 9% of qualified research expenses paid or incurred by the taxpayer; - 100% of high-technology training expenses paid or incurred by the taxpayer, limited to $4,000 per employee per year. The total amount of credit allowable to a taxpayer cannot be more than $250,000 per year. Additional details on emerging technology definitions and eligibility requirements are available in the NYC Department of Finance	Until end of 2019

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						Biotechnology Tax Credit Application Definitions and Instructions	
New York	Qualified Emerging Technology Company (QETC) Tax Credits	Tax Law sections 210-B.7, 210-B.8	Tax credit	The objective is to promote emerging technology companies.	A qualified emerging technology company is, pursuant to section 3102-e of the Public Authorities Law (PAL), a company located in New York State that has total annual product sales of $10 million or less, and meets either of the following criteria: (1) its primary products or services are classified as emerging technologies under section 3102-e(1)(b) of the PAL; or (2) it has research and development activities in New York State and its ratio of research and development funds to net sales equals or exceeds the average ratio for all surveyed companies.	This program provides tax credits for Qualified Emerging Technology Companies (QETCs): 1. QETC Employment Credit -- Refundable tax credit equal to $1,000 per new full-time employee (employees in excess of base year employment level), available for one 3-year period. 2. QETC Capital Credit -- Credit equal to a percentage of each qualified investment in a qualified emerging technology company. Credit equals 10% for qualified investments that are certified to be held for at least four years (maximum credit per taxpayer of $150,000); 20% for qualified investments certified to be held for at least 9 years (maximum credit per taxpayer of $300,000).	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
New York	START-UP NY	Empire State Development Corporation	Tax Incentives	The objective is to foster the growth of high technology, biotechnology, advanced manufacturing and other new formative stage businesses.	Recipients include businesses partnering with colleges/universities for direct access to advanced research laboratories, development resources and experts in key industries. Participating company must be a new business in New York State, or an existing New York business relocating to or expanding within the state; partner with a New York State college or university; or create new jobs and contribute to the economic development of the local community. Any business that wants to locate in a New York tax-free area (TFA) must submit an application to the campus, university or college sponsoring the TFA by 31 December 2020.	Under this program the business income tax is eliminated for 10 years. A tax elimination credit eliminates corporate franchise taxes related to income earned in the TFA. There is also a credit or refund of New York state and local sales and use taxes, including the 3/8% state tax on the sale of tangible personal property, utility services, and other taxable services in the Metropolitan Commuter Transportation District. Sales tax benefits are also available for a period of 120 consecutive months. The Metropolitan Commuter Transportation Mobility Tax benefit for employers is available for 40 consecutive calendar quarters beginning with the calendar quarter during which the business locates in the TFA.	Ongoing
New York	Empowerment Zone Program	New York Empowerment Zone Corporation (NYEZC)	Mixed financing	Established by the Revenue Reconciliation Act (1993), this is a Federal initiative to stimulate economic growth in severely distressed areas through tax incentives and incentive financing. The New York State Empowerment Zone (EZ) consists of East, Central and West Harlem, portions	Qualified businesses are generally any business except those consisting primarily of the development or holding of intangibles for sale or license, golf courses, country clubs, massage parlors, hot tub or suntan facilities, racetrack/gambling facilities, liquor stores, or farms with assets greater than $500,000 at close of tax year.	This program provides bond financing at lower than market interest rates. Total outstanding EZ facility bonds allocated to any person cannot exceed $3 million per zone or $20 million for all zones nationwide. At least 95% of the net proceeds of the bond issue must be used to finance qualified zone property. New York State and	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
				of Washington Heights, and the South Bronx. Financing is available for the purchase of qualified zone property and land used for related purposes in the zones.		New York City each have committed $100 million over the next 10 years to match the Federal commitment for a total of $300 million.	
New York	Energy Products Center	New York State Energy R&D Authority	Loans	The objective is to promote more efficient and clean supplies of energy.	Recipients are businesses involved with a technology, product, or service that generates new supplies of energy more efficiently and cleanly.	This program provides up to $500,000 of project costs, with 50% co-funding. Project funding is budgeted in advance by program topic and specific in each "Program Opportunity Notice". The program money is allocated among the chosen projects. New York State lenders provide loans with an interest rate of 4.5%. The average cost of a project being funded is up to $200,000.	Ongoing
New York	Enterprise Communities (EC)	Empire State Development Corporation	Mixed financing	The objective is to stimulate economic growth in certain designated communities.	To stimulate economic growth in distressed areas, each community receives $2,947,368 over two years in Federal Social Security Block Grants. New York State committed to match the Federal awards, for a total of $5,894,736 per Enterprise Community. Qualified businesses must be located within an Enterprise Community. Sixty-five Federal Enterprise Communities were designated by the U.S. Department of Housing and Urban Development (HUD) at	Financing is available for the purchase of qualified enterprise zone property through qualified Enterprise Zone Facility Bonds. Triple tax-exempt enterprise zone facility bond financing is lower than market interest rates. At least 95% of the net proceeds of the bond issue must be used to finance qualified EC property. Total outstanding Enterprise Zone Facility Bonds allocated to any business cannot exceed $3 million per EC or $20 million for all ECs.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					the end of 1994, through the Revenue Reconciliation Act (1993). Four ECs are located in New York State: Buffalo, Rochester, Albany-Schenectady-Troy, Kingston-Newburgh.		
New York	General Development Financing	Job Development Authority	Loan	The objective is to provide assistance for projects that create or retain jobs or increase business activity undertaken by manufacturing, non-retail service firms, headquarters facilities of firms engaged in retail industries, retail firms located in distressed areas, and businesses which develop recreational, cultural, or historical facilities for tourist attraction.	Eligible projects create or retain jobs or increase business activity undertaken by manufacturing, non-retail service firms, headquarters facilities of firms engaged in retail industries, retail firms located in distressed areas, and businesses which develop recreational, cultural, or historical facilities for tourist attraction.	This program provides loans of $75,000 to $2,000,000 for up to 40% of total project cost at interest rates no lower than 3% and terms up to 20 years for real property and up to 7 years for machinery and equipment. Interest rates on loans will be set at the time of approval; rates will reflect market conditions, applicant's ability to repay, and requirements necessary to make the project feasible. Loan guarantees on loans between $75,000 to $2,000,000, or up to 60% of the total credit facility, whichever is less are also available. Interest subsidy grants of $75,000 to $500,000 can be provided for up to five years; grants may not reduce the effective interest rate below 3%. Capital Grants may also be available for hard costs and related soft costs, as well as for working capital. Working capital loans can also be provided for amounts to be	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						determined on a case-by-case basis for capital-related expenses such as accounts receivable and inventory. Approximately $29 million was appropriated for 2015, but approximately $23 million went unspent.	
New York	Linked Deposit Program (LDP)	Empire State Development Corporation	Loans	This program helps existing New York State firms obtain reduced-rate financing so they can undertake projects to improve their competitiveness, market access and product development; to modernize their equipment and/or expand their facilities for productivity growth or to introduce new technologies; to facilitate ownership transition; and to promote job creation/retention. This program is offered as a public-private partnership that provides businesses with affordable capital based on bank loans at reduced interest rates.	Recipients are qualifying New York firms (see neighboring cell detailing support amounts)	The program provides a two to three percentage points savings on the prevailing interest rate to make borrowing less expensive with a maximum loan amount of $500,000 for four years. This program is for manufacturers with 500 or fewer FT employees in New York State. A 3% interest rate reduction is provided to Empire Zone certified business with 100 or fewer FT employees; state businesses in highly distressed census tracts with 100 or fewer FT employees; businesses in a Federal Empowerment Zone, or Enterprise or Renewal Community with 100 or fewer FT employees; Certified Minority- or Women-Owned Business Enterprises (MWBEs) that need financing to fulfil a state or federal procurement contract; defense industry manufacturers with at least 25% of gross revenue derived from defense	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						contracts/subcontracts investing to reduce dependence on the defense. In 2014, $560 million in funding was authorized, and approximately $212.5 was used.	
New York	Metropolitan Economic Revitalization Fund (MERF)	Empire State Development (ESD) Corporation	Loan	This program provides financing for projects that retain or create significant numbers of private sector jobs in economically distressed areas. Applicants may be both for-profit and not-for-profit businesses or village, town, city, or county governments that invest in economically distressed areas of New York State that fall within the service area of the Port Authority of New York and New Jersey. These areas include New York City and parts of Nassau, Westchester, and Rockland counties.	Eligible businesses should retain or create significant numbers of private sector jobs in economically distressed areas.	This program provides loans of up to a maximum of $5,000,000, or 10% of total project cost, whichever is less, for acquisition or improvement of land and/or buildings, construction and renovation, and for machinery and equipment purchases. A minimum of 10% borrower equity is required. Interest rates will be determined by market conditions, applicant's ability to repay, and project requirements, and set at the time of approval. Terms for project loans will not exceed 20 years for real estate and seven years (or useful life of collateral) for machinery and equipment.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
New York	Brownfield Cleanup Program Tax Credit	Department of Taxation and Finance, Tax Law sections 21, 22	Tax credit	Refundable tax credit to encourage the remediation and redevelopment of old industrial sites for business use.	Recipients are qualifying redevelopers.	The amount varies.	Ongoing; Eligible sites must have been accepted into the Brownfield Cleanup Program before 1 Jan 2023 and have until 1 April 2026 to receive the certificate of completion in order to receive credits.
New York	Sales Tax Exemption for Commercial Vessels and Commercial Fishing Vessels	New York State Department of Taxation and Finance; Tax Law sections 1101(B)(16), 1105(c)(3)(iv), 1115(a)(24), 1105(c)(3)(vii)	Tax Exemption	The objective is to promote sales of commercial vessels and commercial fishing in New York.	Sales and use tax on commercial fishing vessels used directly and predominately in the harvesting of fish for sale are qualified for exemption under this program.	The amounts vary.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
New York	Alcoholic Beverage Production Credit	New York State Department of Taxation and Finance; Tax Law sections 210-B.39, 606(uu)	Tax credit	This program was created to promote the alcohol industry in New York and allow the businesses in industry to reinvest in their businesses.	A business can claim this refundable credit if: 1) it is a registered distributor under Article 18 of the Tax law; and 2) produced in New York State during the tax year: 60,000,000 or fewer gallons of beer; 60,000,000 or fewer gallons of cider; 20,000,000 or fewer gallons of wine; 800,000 or fewer gallons of liquor.	The credit is equal to 14 cents per gallon for the first 500,000 gallons of beer, cider, wine or liquor produced in New York State in a tax year, plus 4.5 cents per gallon for each additional gallon over 500,000 (up to 15,000,000 additional gallons for beer, cider and wine and up to 300,000 additional gallons for liquor) produced in New York State in the same tax year.	Ongoing
New York	Sales Tax Exemption for maintenance/ repairs performed on commercial vessels and commercial fishing vessels	New York State Department of Taxation and Finance; Tax Law section 1105(c)(3)(iv),(vii)	Tax exemption on any maintenance and repairs performed on commercial and fishing vessels.	The objective is to support the commercial and fishing vessel industries.	The commercial and fishing vessel industries are eligible.	The amount of the benefit is equal to the amount of the tax that does not have to be paid.	Ongoing
North Carolina	Article 3J Business Property Tax Credit	Department of Revenue General Statutes §105-129.88	Tax credit	The objective is to encourage business development within the State.	Recipients must meet the following criteria: (1) Be an eligible business in one of the following areas: aircraft maintenance and repair; air courier services hub; company headquarters that creates at least 75 new jobs; customer service call centers; electronic shopping and mail order houses; information technology and services; manufacturing; motorsports facility; motorsports racing team; R&D; warehousing; and wholesale trade; (2) the	Eligible taxpayers may claim a credit based on a percentage of the cost of capitalized tangible personal property that is placed in service during the taxable year, in excess of an applicable threshold. This credit is taken in equal instalments over four years, beginning the year after the property is first placed in service. The credit percentage and threshold are based on the tier designation of the county where the property is placed in service.	No new tax credits granted as of 1 January 2014. The credit has a 5-year carry-forward, 20-year for investments of at least $150m over a 2-year period.

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					average full time wage offered must meet or exceed the local wage standard; (3) at least 50% of health insurance premiums for all full time employees paid; (4) no significant environmental violations with the Environment & Natural Resources Dept. in last 5 years; (5) no "willful" or "failure to abate" OSHA violations in the last 3 years; and, (6) no overdue taxes.		
North Carolina	Job Maintenance and Capital Development Fund	Department of Commerce General Statutes §143B-437.012	Grant	The program is intended to stimulate economic activity and provide benefits to the citizens of North Carolina by encouraging retention of significant numbers of high-paying, high-quality jobs and large-scale capital investment, enlarging the overall tax base and increasing revenues to the state and its political subdivisions.	Recipients are must be located in a Tier 1 county and be a major manufacturing employer, meaning it either (1) has at least 2,000 employees and invests at least $200 million, or (2) has at least 320 full-time employees and invests at least $65 million. Local government entities must provide incentives equivalent to a tax credit of 50% of the incremental additional ad valorem taxes payable by a grantee on the required investment, over a period of between 5 and 10 years. Must have no overdue tax debts, OSHA, or DENR violations.	A total of five (5) grants may be made under the program. Annual payments to grantees is subject to future appropriations. Grants may be made for a term of up to 10 years. Annual grant payments will be capped at an amount that may not exceed $4 million. The sum of all grants awarded under the program may not exceed $60 million.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
North Carolina	Article 3B Renewable Energy & Waste Reduction Tax Credits	N.C.§105-275(45)	Tax credit	Encourage sustainable development through renewable energy and waste reduction projects.	Recipients are involved in the following eligible projects: renewable energy installation; biodiesel & alternative fuel production; alternative fuel fuelling infrastructure; or, recycling.	This program provides renewable energy tax credits of 25-35% of the project cost per installation.	Ongoing
North Carolina	Job Development Investment Grants (JDIG)	Department of Commerce, General Statutes N.C.§105-164.14A	Grants	The objective is to encourage business development within the state.	The JDIG provides a limited number of cash grants directly to new and expanding businesses that will provide economic benefits to the state, are competitive with other locations and need the grant to carry out the project in North Carolina. Grants are based on the job creation and investment commitment by companies in their applications prior to a location decision. A 5-member Economic Investment Committee (EIC) evaluates projects, makes award decisions, and determines funding levels, grant periods and other terms of the grants.	Grants are based on a percentage of the withholding taxes paid by new employees, and are disbursed annually for up to 12 years. The per employee amount is capped at $6,500/year; the program in the aggregate is capped at $15 million/year. In Tier 2 and Tier 3 counties, 15 and 25%, respectively, of total JDIG grant is transferred to state's utility account to fund infrastructure in economically distressed counties.	Ongoing
North Carolina	Article 3J Real Property Tax Credit	Department of Revenue General Statutes §105-129.89	Tax credit	The objective is to encourage business development within the state.	Eligible taxpayers that invest at least $10 million in real property within a three-year period and create at least 200 new jobs within two years at an establishment located in a Tier 1 County.	Tax credit equal to the 30% of the eligible real property investment. This credit is taken in equal instalments over seven years, beginning the year after the property is used in an eligible business. To qualify for this credit, the taxpayer must obtain a written determination from the Department of Commerce.	The credits continue until the end of 2014, with a 15-year carry-forward of unused credits, or 20 years for

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
							investments of at least $150 million over a 2-year period.
North Carolina	Credit for Biodiesel Producers	Department of Revenue General Statutes 105-129.16F	Tax credit	The objective is to encourage biodiesel production.	The recipient is the biodiesel industry.	The credit may not exceed $500,000.	The credits last until the end of 2013, with a 5-year carry-forward.
North Carolina	Sales Tax Exemption	Department of Revenue General Statute 105-164.4(a)(11)	Tax exemption	The objective is to promote identified industries.	Certain sales of service contracts entered after 1 January 2014, including, but not limited to 1) Logging machinery used by a person engaged in commercial logging to harvest raw forest products for transport to first market; 2) Qualifying farm machinery used by a "farmer" in the planting, cultivating, harvesting, or curing of farm crops or in the production of dairy products, eggs, or animals; 3) Boats sold to a commercial fishing operator that meet the statutory requirements of N.C. Gen. Stat. § 105-164.13(9) are qualified to receive the tax exemption.	The amounts vary.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
North Carolina	Retail Sales and Use Tax Exemption	Department of Revenue General Statute 105-164.13	Tax exemption	The objective is to promote the sale of certain products.	Qualified agriculture group includes, but is not limited to 1) cotton, tobacco, peanuts or other farm products sold to manufacturers for further manufacturing or processing; 2) sales of products of waters in their original or unmanufactured state when such sales are made by the producer in the capacity of producer. Fish and seafoods are likewise exempt when sold by the fisherman in that capacity are eligible to receive the tax exemption.	The amounts vary.	Ongoing
North Carolina	Pollution Control and Abatement & Recycling Sales and Use Tax Exemption	North Carolina Department of Revenue	Tax exemption	This program provides sales tax exclusion on pollution control and abatement equipment and recycling.	Pollution control and abatement equipment for manufacturing is exempt from sales and use tax. Pollution abatement equipment means any equipment, including parts and accessories, used to eliminate, prevent or reduce air and water pollutants emitted resulting from the manufacturing process. This category also includes equipment used for the purpose of treating, pretreating or modifying any potential solid, liquid or gaseous pollutants that might be harmful, detrimental or offensive to human, animal or plant life or to property. Neither buildings housing such control and abatement	Pollution control and abatement equipment for manufacturing is exempt from sales and use tax, but is subject to a 1% privilege tax, capped at a maximum of $80 per article. In addition, chemicals purchased by manufacturers to be used in air or stream pollution abatement equipment or processes are exempt from sales and use tax, but are subject to a 1% privilege tax, capped at a maximum of $80 per article.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					equipment, nor equipment used within a building's interior primarily for health, comfort or safety purposes is eligible for this exemption.		
North Carolina	Tax Exemption on Ice	North Carolina Department of Revenue	Tax Exemption	The objective is to support the agriculture, aquaculture and commercial fishing industries.	Farmers and fishermen	The amount of the benefit is equal to the amount of the tax that does not have to be paid.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
North Dakota	Biodiesel or Green Diesel Tax Credits	Tax Department	Tax credit	The objective is to encourage biodiesel or green diesel production.	Recipients are biodiesel or green diesel producers, suppliers and sellers.	This program provides an income tax credit equal to 10% per year for 5 years of costs to establish, adapt, or retrofit a facility to produce or blend at least 2% biodiesel or green diesel fuel. Any credit in excess of the current year's liability may be carried forward 5 taxable years. The credit is limited to a cumulative credit of $250,000 for all taxable years. A licensed fuel supplier who blends at least 5% biodiesel or green diesel fuel is allowed an income tax credit of 5 cents per gallon of fuel. Excess credit may be carried forward 5 taxable years. A seller of biodiesel or green diesel fuel having at least a 2% blend is allowed an income tax credit equal to 10% per year for 5 years of the seller's direct costs to adapt or add equipment to their facility to enable them to sell the biodiesel or green diesel blend.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
North Dakota	Biofuels Partnership in Assisting Community Expansion (PACE)	Bank of North Dakota	Interest rate subsidy	The objective is to encourage biofuels production.	Recipients are ethanol and biodiesel producers who meet the following criteria: -- Production facility must be located in North Dakota; -- Facility must produce agriculturally derived denatured ethanol, or biodegradable, combustible liquid fuel derived from vegetable oil or animal fat; -- Fuel must be suitable for blending with a petroleum product for use in internal combustion engines; -- Ownership must consist of: agricultural producers who hold at least 10% interest in the facility and residents of North Dakota who own at least 50%.	Biofuels PACE was established to buy down the interest rate on loans to biodiesel and ethanol production facilities, and livestock operations. Interest buy down of 5.0% below the note rate.	Ongoing
North Dakota	Ethanol Incentive Program	Department of Commerce	Grants	The objective is to encourage ethanol production.	Recipients are ethanol producers.	The incentive is based on a calculation that factors in the difference between the baseline prices for ethanol and corn and the quarterly average North Dakota prices for ethanol and corn. Producers may apply for these incentives on a quarterly basis by providing proof of the number of gallons of ethanol produced. The total cumulative incentive available to all eligible producers in any year is capped at $1.6 million. Also, no producer may receive in excess of $10 million in	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						incentive payments over the life of their production facility.	
North Dakota	Regional Rural Development Revolving Loan Fund	North Dakota Development Fund	Mixed financing	This program provides flexible "gap financing" to make projects bankable through subordinated debt, equity and partnerships.	This fund is allocated equally among the state's eight economic regions for projects located more than five miles outside the limits of a city with a population less than 8,000.	The maximum investment is $300,000. Debt and equity investments are priced based upon the appropriate risk/return. The amount of loans issued in fiscal year was approximately $2,181,015.	Ongoing
North Dakota	Sales & Use Tax Exemptions for Agricultural Processing Plant Construction Materials	Tax Department	Tax exemption	North Dakota offers businesses a favorable tax climate that promotes growth and opportunity through traditional tax incentives and innovative new opportunities.	Construction materials used to construct an agricultural processing facility are exempt from sales and use taxes. The processor must apply to the State Tax Commissioner for a refund of the tax paid by a contractor. As defined by the sales tax exemption, a qualifying agricultural commodity processing facility means a processing facility for the processing or production of marketable products from agricultural commodities.	The sales tax exemption, if applicable, will provide a 5% sales tax exemption based on the cost of construction materials for a qualifying agricultural commodity processing facility.	Ongoing
North Dakota	Lignite R&D and Marketing Program	Lignite Energy Council	Grants	The program is a state/industry partnership that concentrates on near term, practical research and development projects that provide the opportunity to preserve and enhance the development of North Dakota's abundant lignite resources.	The program is available to R&D and marketing projects related to lignite.	The program is funded through the North Dakota coal severance tax at the rate of approximately 10 cents/ton. With annual lignite production of approximately 30 million tons/year, about $3 million is available each year for the program.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
North Dakota	Renewable Energy Program	North Dakota Industrial Commission/North Dakota Department of Commerce	Grants	The program promotes the growth of North Dakota's renewable energy industries by providing financial assistance as appropriate to foster the development of renewable energy and related industrial use technologies including, but not limited to, wind, biofuels, advanced biofuels, biomass, biomaterials, solar, hydroelectric, geothermal, and renewable hydrogen through research, development, demonstration and commercialization.	Any project proposing education, R&D or marketing of renewable energy resources, materials or products is eligible. Projects must demonstrate a high probability of advancing to a commercially viable stage supported by a road map to commercialization; have significant involvement from a North Dakota private entity; not be duplicative of other research or demonstration projects or technology.	Grant awards are limited to $500,000, and require a 50% match.	Ongoing
North Dakota	North Dakota Small Business Technology Investment Program	North Dakota Department of Commerce	Loan	This program provides flexible "gap financing" to make projects bankable through subordinated debt, equity and partnerships.	Any North Dakota start-up primary sector business in a technology field may receive loan or equity financing from this fund.	The benefit level varies.	Ongoing
North Dakota	Sales & Use Tax Exemptions for Carbon Dioxide	Tax Department	Tax exemption	North Dakota offers businesses a favorable tax climate that promotes growth and opportunity through traditional tax incentives and innovative new opportunities.	Recipients are companies who use enhanced recovery for oil or natural gas.	The sale of carbon dioxide to be used for enhanced recovery of oil or natural gas is exempt from sales and use tax.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
North Dakota	Sales & Use Tax Exemptions for Gas Processing Facilities	Tax Department	Tax exemption	North Dakota offers businesses a favorable tax climate that promotes growth and opportunity through traditional tax incentives and innovative new opportunities.	Recipients are gas processing facilities.	Gas processing facilities may be granted a sales and use tax exemption for purchasing building materials, equipment and other tangible personal property used in the expansion or construction of a gas processing facility. In addition, environmental upgrades which exceed $100,000 for reducing emissions, increasing efficiency, or enhancing reliability of equipment may also qualify for an exemption.	Ongoing
North Dakota	Sales & Use Tax Exemptions for Oil Refineries	Tax Department	Tax exemption	North Dakota offers businesses a favorable tax climate that promotes growth and opportunity through traditional tax incentives and innovative new opportunities.	Recipients are oil refineries.	A sales and use tax exemption may be granted for building materials, equipment and other tangible personal property used to construct or expand an oil refinery in North Dakota. Facility must have a nameplate capacity of producing at least 5,000 barrels a day; environmental upgrades greater than $100,000 may also qualify.	Ongoing
North Dakota	Carbon Dioxide for Enhanced Recovery of Oil & Gas	Tax Department	Tax exemption	North Dakota offers businesses a favorable tax climate that promotes growth and opportunity through traditional tax incentives and innovative new opportunities.	Recipients are companies who produce oil or natural gas.	A sales tax exemption is available for purchasing tangible personal property used to construct or expand a system to compress, gather, collect, store, transport or inject carbon dioxide for use in enhanced recovery of oil or natural gas in North Dakota.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Ohio	Commercial Acceleration Loan Fund	Development Services Agency	Loans	This program provides early-stage funding to investment-validated Ohio companies to develop next generation products and services in targeted sectors.	The program is aimed at the following "Technology Focus Areas": - Advanced Materials - Aero propulsion Power Management - Fuel Cells and Energy Storage - Medical Technology - Software Applications for Business and Healthcare - Sensing and Automation Technologies - Situational Awareness and Surveillance Systems - Solar Photovoltaics - Agribusiness and Food Processing - Shale	This program provides loans on competitive terms ranging from $500K to $2.5 million to finance up to 75% of allowable costs for eligible projects, with terms ranging from 5 to 10 years depending on industry sector. The amount loaned in fiscal year 2015 was approximately $8.1 million.	Ongoing
Ohio	Direct 166 Loan Program	Development Services Agency	Loans	This program provides capital for expansion projects to companies that have limited access to capital and funding from conventional, private sources of financing.	Recipients are projects related to commerce, manufacturing, distribution or research activities in targeted industries. Loans are for land and building acquisition, construction, expansion or renovation and equipment purchases for eligible businesses. Priority may be given to eligible projects based on job creation and payroll commitments, fixed asset investment commitment, project return on investment, project location and other project	This program provides loans ranging from $500K to $1.5 million, covering 20-40% of total project investment.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					factors.		
Ohio	Entre-preneurial Signature Program	Development Services Agency	Services	The objective is to significantly increase tech-based entrepreneurial commercialization throughout a defined geographical region, with focus on strategic tech-based sectors.	Entrepreneurial companies in strategic technology-based sectors.	Assistance is in the form of comprehensive, coordinated region-based networks of high-value services and assistance providers that integrate sources of deal flow, entrepreneurial support and capital. The amount loaned in fiscal year 2015 was approximately $143,308,996.	Ongoing
Ohio	Motion Picture Tax Credit	Development Services Agency	Tax credit	The objective is to attract film production to the state.	Recipients are film, TV and video production companies.	This program provides a refundable franchise or income tax credit equal to 25% of in-state spending and non-resident wages and 35% of resident wages. The amount of tax credits issued in fiscal year 2015 was approximately $12,144,569.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Ohio	Pre-Seed Fund Capitalization Program	Development Services Agency	Loan	The objective is to increase the amount of early stage capital invested in tech-based companies in the Imagining, Incubating, or Demonstrating phases of commercialization. The program creates a risk capital climate that supports development, retention, and attraction of investable tech companies in Ohio and builds a pipeline of tech company deal flow to attract venture capital resources within and outside of Ohio.	Funding goes to the highest scoring proposals to invest in the following technology areas: o Advanced Materials related to advanced polymers, ceramics, composites, carbon fibers and nanotubes, and specialty metals and alloys; o Aero propulsion Power Management; o Fuel Cells and Energy Storage; o Medical Technology related to imaging, surgical instruments/equipment, implant devices, and regenerative medicine; o Software Applications for business and healthcare; o Sensing and Automation Technologies; o Situational Awareness and Surveillance Systems; o Solar Photovoltaics.	This program provides non-recourse loans equal to the amount of private capital raised, up to $3 million. The amount provided in fiscal year 2015 was approximately $81,334,057.	Ongoing
Ohio	R&D Investment Loan Servicing	Development Services Agency	Loan & tax credit	This program provides an economic development incentive for large attraction or expansion projects, designed to create high-wage jobs in targeted industries.	Recipients are Ohio businesses that create R&D capabilities and high-wage jobs. Eligible projects include those where R&D is undertaken to discover information that is technological in nature and the application is useful in the commercialization of a new or improved product, process, technique, formula or invention.	This program provides low-interest loans partnered with a tax credit.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Ohio	Advanced Energy Fund	Development Services Agency	Loan	The objective is to utilize energy efficient measures and technologies, reduce energy usage, reduce fossil fuel emissions and create/retain jobs.	Projects must be located in Ohio and in the service territories of one of the four participating electric distribution companies: American Electric Power, Duke Energy, Dayton Power and Light and First Energy. Eligible entities may apply through the Energy Loan Fund.	Amounts under this program are based on entity type: (1) Manufacturers & Small Businesses: loan up to 80% of total project costs; and (2) Public Entities: loan up to 90% of total project costs. Typical loan amounts range from $50,000 - $5 million.	Ongoing
Ohio	Community Reinvestment Areas	Development Services Agency	Tax incentives	The objective is to encourage investment in a designated Community Reinvestment Area.	Recipients are companies that are making a new real property investment in a designated Community Reinvestment Area. The company must formalize an agreement with the local community prior to going forward with the qualifying project.	This program provides a tax exemption of up to 100% of the value of real property improvements for up to 15 years. Local legislative authority establishes terms and rates.	Ongoing
Ohio	Enterprise Zones	Development Services Agency	Tax incentives	This program provides local and state tax incentives for businesses that expand or locate in designated areas of Ohio.	Recipient businesses must finalize an Enterprise Zone Agreement prior to project initiation, agree to retain or create employment and establish, expand, renovate, or occupy a facility in an Enterprise Zone.	This program provides a property tax exemption up to 100% for up to 15 years. In some instances, local school board approval may be required.	Ongoing
Ohio	Film Production Tax Credit	Development Services Agency	Tax credit	This program is for the purpose of encouraging and developing a strong film industry in the state.	The credit is available to qualifying motion picture companies, as defined by statute. Eligible expenditures for a project must exceed $300,000 for the project to be eligible for a credit.	This program provides a refundable tax credit of up to 25% of eligible expenses up to a maximum of $5 million per project. A total of $20 million in tax credits are available annually.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Ohio	Governor's Office of Appalachia Grants	Development Services Agency	Grant	The Governor's Office of Appalachia (GOA) facilitates development and serves as an advocate for the Appalachian Region (29 Ohio counties) by developing policy and promoting specific projects and proposals that originate from the region's residents.	The recipients under this program include various industries in the Appalachian Region.	In fiscal year 2015, approximately $8 million was spent under this program.	Ongoing
Ohio	Innovation Ohio Loan Fund (IOF)	Development Services Agency	Loan	This program provides financial resources for product commercialization for technology companies.	Recipients are established Ohio businesses with a proven operating history undertaking an investment project in targeted industry sectors.	The IOF can finance up to 75% of a project's qualifying costs through loans in the range of $500,000 to $3 million.	Ongoing.
Ohio	Sales Tax Exemption	Development Services Agency	Tax exemption	The objective is to encourage the development of commercial film industry within the state.	The film industry is the recipient.	This program provides for no sales tax on hotel stay in excess of 30 days.	Ongoing
Ohio	Ohio Incumbent Workforce Training Voucher Program (IWTVP)	Development Services Agency	Grants	This program creates opportunities for Ohio's workers and companies to stay competitive and current in their fields. The IWTVP is a program that companies can use to ensure their workers are on the cutting edge of their industry.	Recipients are companies that fall into one of the State's targeted industry sectors or key business functions: Advanced Energy and Environmental Technologies; Aerospace and Aviation; Agriculture and Food Processing; Bioscience and Bioproducts; Corporate and Professional Services; Distribution and Logistics; Instruments, Controls, and Electronics; Motor Vehicles and Parts Manufacturing.	The IWTVP will reimburse a portion of the grantee's cost of approved training for full-time employees. The program provided approximately $29,398,154 in fiscal year 2015.	Ongoing through 2015

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Ohio	Advanced Manufacturing Program (AMP) Grant	Development Services Agency	Grants	The program objective is to increase the competitiveness of Ohio's manufacturers by supporting the adoption and extension of advanced manufacturing technologies.	The grants under this program fund proposals from non-profit organizations, research institutions and universities in collaboration with Ohio manufacturers. Projects must have the material participation of two or more for-profit Ohio manufacturers that are licensed to do business and have a principal place of business in Ohio, and actively engaged in post-revenue design, development, production, service or manufacturing operations in Ohio, and have established product or service lines in the market.	Awards range from $250,000 to $500,000 for projects of up to 2 years in duration, with awardees required to provide matching funds on a 1:1 basis. The amount spent in fiscal year 2015 was approximately $39,958,822.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Ohio	Qualified Energy Project Tax Exemption	Development Services Agency	Tax exemption	This program provides an exemption from the public utility tangible personal property tax for renewable, clean coal, advanced nuclear and cogeneration energy projects.	The incentive is available to owners or lessees of qualifying projects, with large projects above 5 MW requiring approval from each Board of County Commissioners where the project is located. If the project meets the requirements of the exemption, then the Director of the Ohio Development Services Agency will certify the project as a Qualified Energy Project. Qualified Energy Projects remain exempt from taxation so long as they are completed within the statutory deadlines, meet the Ohio Jobs Requirement, and continue to meet several ongoing obligations including providing Development Services Agency with project information on an annual basis.	The amount of benefit is the amount of the exemption from public utility tangible personal property tax. No information available as to any caps on the benefit.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Oklahoma	Aerospace Engineer Employer Tax Credits	Tax Commission; Aeronautics Commission; HB 3239, 68 O.S. 2357.301-2357.304	Tax credit	The objective is to enhance the state's ability to attract and retain a top-notch workforce pool for the Oklahoma aerospace industry.	House Bill 3239 provides that "qualified employees" and "qualified employers" may claim these tax credits. A "qualified employer" is any legally recognized business entity such as a general or limited partnership, or a corporation, or a public entity whose principal business activity involves the aerospace sector.	The employer tax credit comes in two forms: Employer Tax Credit for Compensation Paid: Provides an annual income tax credit of up to 5 years for qualified employers of 10% of the compensation paid to a qualified employee with a degree from an Oklahoma university or college and 5% if the employee has a degree from outside Oklahoma. Credit cannot exceed $12,500 for each qualified employee annually. Employer Tax Credit for Tuition Reimbursement: Provides an annual income tax credit of up to 4 years for qualified employers for tuition reimbursed to qualified employees. This credit shall be 50% of the tuition reimbursed to a qualified employee but cannot exceed 50% of the average annual tuition in a qualified program at a public university in Oklahoma. This credit may only be claimed if the qualified employee received his undergraduate or graduate degree within 1 year of beginning employment with the qualified employer.	Program will terminate as of 1 January 2026.

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Oklahoma	Alternative Energy Sources Tax Credits	Tax Commission; 68 O.S. 2357.32A and B SB 498, SB 501	Tax credit	The objective is to encourage alternative, zero-emission electricity generation from renewable resources including wind, solar, geothermal and water.	Recipients are producers of electricity utilizing alternative, zero-emission fuel. As of 31 December 2012, the program no longer covered small wind turbine manufacturers. As of 1 July 2017, the program no longer covered new wind facilities.	Producers may receive a tax credit of 50 one-hundredths of one cent per kilowatt-hour of electricity generated by facilities placed in operation between 1 January 2007 and before 1 January 2016. The tax credits will be for a period of 10 years and may be transferrable. For facilities placed in operation before 1 January 2007, producers may receive a tax credit of 25 one-hundredths of one cent per kilowatt-hour of electricity generated between 1 January 2007 and before 1 January 2012. Small wind turbine manufacturers may earn a credit of $25 per square foot of rotor swept area starting in 2003. The credits are freely transferable and may be carried forward 10 years. Senate Bill 498 modifies an ad-valorem tax exemption for manufacturing by wind companies; SB 501 establishes a five-year step-down for zero emission tax credits and sets a $6 million annual cap statewide.	Program ended 31 December 2012, for small wind turbine manufacturers, and 1 July 2017, for all wind developments, but continues for others.
Oklahoma	Five-Year General Property (*Ad Valorem*) Tax Exemptions	Oklahoma Tax Commission; Title 68 O.S.2902 SB 498, SB	Tax exemption	The objective is to encourage manufacturers, research and development and certain technology companies to locate or	Recipients include certain new/expanding manufacturers, R&D companies, computer services and data processing	The incentive is equal to the ad valorem tax (the general property tax) otherwise payable on real property, which is collected by county	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
	for Manufacturing and R&D	501		expand facilities in Oklahoma.	companies, aircraft repair companies, oil refineries, and certain wind power generators. Threshold requirements include: investment of at least $250,000 and addition of $250,000 in annual payroll in counties with a population of 75,000 or less. If the company is located in a larger county, an annualized payroll of at least $1,000,000 is required. Certain types of wind power generators are exempt from the payroll requirement, if there is an increase of $2 million or more in capital improvements while maintaining or increasing payroll. Eligible property may include land, buildings, improvements, machinery, fixtures and equipment used directly and exclusively in the primary activity or process of the facility site. As of 1 November 2017, new facilities that create at least 100 new jobs at the state index wage and invest at least ten times the investment cost in certain new depreciable property may choose to delay the exemption until 1 January of the year following the expiration of a tax exemption district.	governments. The average effective tax rate for locally assessed property is about 1% of the value of the property. (Under Senate Bill 498, wind power generators will no longer qualify for the *ad valorem* tax exemption after the sunset date; SB 501 establishes a five-year step-down for zero emission tax credits and sets a $6 million annual cap statewide.)	

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Oklahoma	Investment New Jobs Income Tax Credit	Oklahoma Tax Commission Title 68 O.S. §2357.4	Tax credit	The Investment New Jobs Income Tax Credit allows manufacturers or qualified aircraft maintenance facilities the greater credit of 1% per year of the investment in qualified depreciable property the year the property is placed in service, or a credit of $500 per year per additional new jobs engaged only in manufacturing or processing. To qualify, the depreciable property must have a floor cost of at least $50,000. New jobs credit shall be for each full time equivalent man-ufacturing employee earning at least $7,000 during each year the credit is claimed. In Enterprise Zones the credit is doubled. Firms that take advantage of the Investment/Jobs Income Tax Credit Package are ineligible for the Quality Jobs 10-Year Cash Back Incentive.	Recipients are manufacturing, aircraft maintenance facilities and various computer service industries.	The credit allowable in any year is limited to the employer's tax liability; any credit not used may be carried forward indefinitely.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Oklahoma	Oklahoma Film Enhancement Rebate	Oklahoma Film and Music Commission 68 O.S. 3624 Compete with Canada Film Act	Rebate	The objective is to encourage the development of commercial film industry within the state.	The film industry is the recipient.	The program offers up to 35% rebate on Oklahoma expenditures to qualifying companies filming in the state, capped at $4 million per year. There is an additional 2% rebate when $20,000 is spent on music recorded in Oklahoma.	The provisions of the Compete with Canada Film Act shall be terminated effective 1 July 2024, and no claim shall be paid thereafter.
Oklahoma	Sales Tax Exemption	Oklahoma Film and Music Office	Tax exemption	The objective is to encourage the development of commercial film industry within the state.	The film industry is the recipient.	This program provides a point of purchase (POP) tax exemption to qualified productions on sales taxes paid for property or services to be used in productions. The state's current sales tax is 4.5%. Local taxes, which vary from city to city and county to county, average between 3% and 4%. The POP Tax Exemption cannot be used in conjunction with the 35% rebate.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Oklahoma	Sales Tax Refunds for Computer-related Products	Oklahoma Tax Commission 68 O.S. 1357	Tax refund	Oklahoma offers a sales tax refund on computers, data processing equipment, related peripherals, telegraph or telecommunications services or equipment.	Qualifying companies include: a. New or expanded aircraft maintenance and manufacturing facilities that create 250 or more jobs, with construction investment of $5 million and purchases of at least $2 million worth of computers and other listed items. b. Research and development or computer services companies (SIC 7372-7375, 8731-8734). Companies classified as SIC 7374 must attain a minimum of $100,000 purchases, when at least 50% of the annual gross revenue of the business is generated by sales of products or services to an out-of-state buyer or consumer (includes the federal government); 75% of annual gross income must result from computer services/data processing or research and development activities; and the company must employ at least 10 new workers at an average salary of $35,000 for at least three years.	The amounts vary.	Ongoing
Oklahoma	Agricultural Commodity Processing Facility Income Tax Exemption	Tax Commission 68 O.S. SS 2358 [A][6]	Tax exemption	The objective is to encourage investment in primary agricultural processing.	Recipients are owners investing in new or expanded agricultural commodity processing facilities for commodities that have not been touched by the	The program provides a taxable income exclusion up to 15% of investment.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					manufacturing process. An example is milk from farm to dairy, but not processed milk from dairy to bakery.		
Oklahoma	Construction Materials	Oklahoma Tax Commission; Title 68 O.S. 1359[7] and 68 O.S. 1357[17]	Sales tax exemption (68 O.S. 1359[7]) or a sales tax refund (68 O.S. 1357[17])	The objective is to encourage development within the state.	Eligible manufacturers include: (1) Facilities with construction costs exceeding $5 million that create 100 new manufacturing jobs and are maintained for a minimum of 36 months. Construction costs include building and construction costs, and engineering and architectural fees, but not legal fees. (2) Facilities with construction costs exceeding $10 million, and with combined total costs of material, construction, and machinery exceeding $50 million, which add 75 new employees who are retained for 36 months. (3) Facilities with construction costs exceeding $300,000,000 which maintain an employment level of at least 1,750 full time equivalent employees. 4) Qualified new or expanded aircraft maintenance and overhaul facilities that create 250 or more jobs, with construction totalling at least $5 million.	The amount of the exemption varies based on eligible costs.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Oklahoma	Enterprise Zones	Department of Commerce; Title 62 O.S. 860	Mixed financing	The state has designated Enterprise Zones which can be either depressed counties or inner cities. These zones provide three major inducements for business. Double the Investment/New jobs tax credit is allowed and low interest loans may be made available through the enterprise district loan fund. The enterprise district management authorities created in each enterprise district are also empowered to establish venture capital loan programs and to solicit proposals from enterprises seeking to establish or expand facilities in the zones. By statute, funds for these programs come from the issuance of general obligation bonds by the district involved.	Recipients are any type of manufacturing company locating in low income, high out-migration, or high unemployment areas.	Loans can be for up to 100% of the estimated cost of the building and equipment.	Ongoing
Oklahoma	Local Incentive Districts	Department of Commerce; Local Governments; Title 62 O.S. 860	Tax exemption	The objective is to encourage new investment in local communities.	Recipients are companies in locally designated Incentive Districts. The exemption is allowed on new investment only and is not available to predominantly retail establishments.	The incentive is equal to the ad valorem tax (the general property tax) otherwise payable on real property, which is collected by county governments. Exemptions are for five years unless the business is located in an Enterprise Zone - then, the exemption may be for up to six years. It may be extended	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						for the sixth year only by agreement of all local taxing entities. Companies enrolled in the five-year manufacturers exemption under 68 O.S. § 2902 are not eligible for the local incentive, nor are companies relocating from within the state.	
Oklahoma	21st Century Quality Jobs Program	Department of Commerce; Tax Commission; 68 O.S. 3911	Grants	The program was created to attract growth industries and sectors to Oklahoma by rewarding businesses with a highly skilled, knowledge-based workforce.	The program rewards businesses with a highly skilled, knowledge-based workforce. All applicants must: (1) be within a qualifying basic industry; (2) create a minimum of 10 new direct jobs, i.e., jobs that did not exist in the state during the 6-month period prior to application date; (3) offer a basic health insurance plan for employees; (4) pay an annual average wage of at least 300% of the county's average wage, but not exceeding the state index wage.	The program allows for a net benefit rate of up to 10% of payroll, with benefit claims submitted to the Oklahoma Tax Commission, which sets up a reimbursement account to monitor jobs, payroll and pay qualifying claims. At the time of the first incentive payment, the company pays the Department of Commerce an origination fee ranging from $2,500 to $7,500, depending on the maximum benefit amount.	Ongoing
Oklahoma	Quality Jobs + Investment Tax Credits	Oklahoma Tax Commission SB 1582	Tax credits	The incentive is aimed at attracting "top-notch" companies with large capital investments that create jobs paying higher than average wages.	The incentive is available to companies in a qualifying industries, limited to manufacturing industries that presently qualify for Investment Tax Credits. Companies must make capital investments greater than $40 million within 3 years of start date. Companies must offer wages greater than the state average wage.	The program provides a 2% tax credit per year for 5 years, but may not exceed a net benefit rate of 5% of new taxable payroll for the Investment Tax Credits portion, in addition to the Quality Jobs payments of the net benefit rate multiplied by the actual payroll of new direct jobs per calendar quarter. After 1 January 2016,	Ongoing as of 1 November 2016.

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						and ending on or before 31 December 2018, the total amount of credits authorized by this section used to offset tax shall be adjusted annually to limit the annual amount of credits to $25 million.	
Oklahoma	Investment Tax Credit	Oklahoma Tax Commission, Oklahoma Department of Commerce, 68 OS 2357.4	Tax credits	The program supports investment in the state in manufacturing and aircraft repair operations and related workforces.	To be eligible, the investor must invest in depreciable property greater than $40 million, creating a net increase in the number of full time employees engaged in manufacturing.	Credit is provided at 2% of the cost of qualifying property or $1000 per employee, for 5 years, but may not exceed a net benefit rate of 5% of new taxable payroll. After 1 January 2016, and ending on or before 31 December 2018, the total amount of credits authorized by this section used to offset tax shall be adjusted annually to limit the annual amount of credits to $25 million.	Ongoing
Oregon	Business Development Fund	Business Oregon	Loan	This program provides a revolving loan fund to help businesses finance the acquisition of property, building, equipment, and working capital.	Recipients include any non-retail business - a preference is given to businesses with fewer than 100 employees located in rural areas or "distressed" areas.	This program provides for a maximum of 40% Oregon Business Development Fund participation. The maximum loan size is $1,000,000. The term of the loan cannot exceed the useful life of the collateral or 20 years, whichever is less. The interest rate is one point above the current yield of U.S. Treasury securities of a comparable term, with a 1.5% origination fee.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Oregon	Business Energy Facilities (BETC)	Oregon Department of Energy (ORS 315.354)	Tax credit	The objective is to encourage business investments in energy conservation, recycling, renewable energy resources, or less-polluting transportation fuels.	Recipients are businesses, or rental property owners who pay taxes for a business site in Oregon. The business, its partners, or its shareholders may use the credit. The applicant must own or be the contract buyer of the project. The credit is only available for investments in facilities that are completed by the end of 2015.	The tax credit is 35% of the eligible project costs, to be taken over five years: 10% in the first and second years and 5% each year thereafter. Eligible project costs of $20,000 or less are entitled to the tax credit in one year, but the credit is not refundable and cannot exceed tax liability. Certain facilities using or producing renewable energy resources are allowed a credit of 50% of eligible project costs, to be claimed at 10% each year for five years.	Projects completed after 2015 do not qualify.
Oregon	Business Retention Services	Business Oregon	Business assistance	The Oregon Business Retention Service (OBRS) is a statewide service contract for private consultants to assist Oregon businesses that either are having financial problems or are going through difficult transitions with growth, market shifts, or an ownership change. In addition, OBRS has provided partial funding for feasibility studies of potential employee buyouts, and partial funding for studies that examine the feasibility of reopening closed industrial facilities.	Recipients include any non-retail business, with priority given to industries with a high potential for job creation or retention, or in economically distressed areas in Oregon.	Participating businesses receive up to $15,000 worth of management consulting services. The applicant for a feasibility study of a closed industrial facility must provide 25% of the cost of the study in a cash match, with a maximum government contribution of $30,000.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Oregon	Greenlight Labor Rebate	The Governor's Office of Film & Television Development	Cash rebate	The objective is to encourage film or television production within the state.	Recipients include eligible productions for film or television.	This program provides qualifying productions a cash rebate of up to 6.2% of wages paid to Oregon-based production personnel. The amount available for cash rebates is $7.5 million annually.	Ongoing
Oregon	Electronic Commerce Enterprise Zone	Business Oregon/Governor's Office & Department of Revenue	Income tax credit and property tax abatement	The objective is to encourage electronic commerce investments.	Businesses that engage predominantly in transactions via the internet or an internet-based computer platform.	This program provides a tax credit of 25% of the investment cost in capital assets used in electronic commerce operations, up to $2 million per year. The investment must be made no later than the tax year that begins during 2017. Additionally, certain machinery and equipment may qualify for a local property tax exemption if used in qualifying electronic commerce.	Ongoing, but investments must be made no later than the tax year that begins during 2017.
Oregon	Long-term rural enterprise zone facility credit	Business Oregon/Governor's Office & Department of Revenue	Tax credit	The objective is to spur major industrial investments in rural areas of the state with highest rates of unemployment.	Recipients can be any corporation that owns a facility exempt from property taxes under sister enterprise zone program.	This program provides credit equal to 62.5% of facility's gross payroll over a period of five to 15 years. The credit may only be used to offset taxes in excess of a minimum tax payment, up to $1 million in any one year, and apportioned to the facility.	Ongoing
Oregon	Long-term rural enterprise zone facility exemption	Local/tribal governments, Department of Revenue & Business Oregon	Property tax abatement	The objective is to spur major industrial investments in rural areas of the state with highest rates of unemployment.	Recipients include any facility meeting special criteria in a designated rural zone and inside a county with chronic unemployment or lower income.	The incentive is seven to 15 consecutive years of full relief from assessment of all local property taxes on new facility property. Local approval/agreement is	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						mandatory.	
Oregon	Oregon Investment Advantage	Business Oregon & Department of Revenue	Income tax reduction	The objective is to encourage new business development in relatively worse-off counties in the state.	Recipients must create at least five new full-time jobs, the operations must be the first of their kind in Oregon, and must be located inside an eligible county.	The income attributable to new operations in a qualifying facility may be exempt from state taxable income.	Ongoing
Oregon	Qualified Research Activities Credit	Department of Revenue (ORS 317.152 to 317.154)	Tax credit	The objective of this program is to encourage qualified research and basic research conducted in Oregon.	Recipients may be any corporation undertaking qualified research or paying for basic research in Oregon.	This program provides a tax credit of 5% of eligible annual expenses in excess of base amount, up to $2 million per year, in parallel with the federal income tax credit.	Ongoing
Oregon	Standard enterprise zone exemption	Local/tribal governments, Department of Revenue & Business Oregon	Property tax abatement	The objective is to create new jobs by encouraging business investment in economically lagging areas of the state.	Recipients include any non-retail business in any of 59 or more enterprise zone designations found throughout the state	Increased hiring entitles a business to 100-percent abatement on qualified, new plant & equipment. Exemptions last from three to five years, depending on local approval/criteria.	Ongoing
Oregon	Strategic Investment Program	Local/tribal governments, Department of Revenue & Business Oregon	Property tax abatement	The objective is to incentivize major, highly capital-intensive investments in Oregon	Recipients include any non-retail business.	This program provides an exemption from property tax on new investment in excess of the taxable portion. The taxable portion starts at $25 million in rural areas and $100 million in urban areas. Business must also pay a community service fee equal to a portion of the tax savings. Local additional requirements commonly apply.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Oregon	Refunds Generally (ORS 319.280(a))	Department of Revenue	Tax refund	The program's objective is to increase economic activity within the state.	Commercial operators of boats are eligible.	Refund of the tax paid on the purchase of fuel used for the purpose of operating or propelling a motor boat, if the motor boat in used for commercial purposes.	Ongoing
Pennsylvania	Alternative Fuels Incentive Grants	Act 178	Grants	The objective is to create new markets for biofuels in Pennsylvania.	Recipients include qualified renewable fuel producers.	This program provides reimbursement of up to $0.05/gal of renewable fuels produced in a calendar year up to 12,500,000 gals total.	Ongoing
Pennsylvania	Ben Franklin Technology Development Authority (BFTDA) Technology Company Investment Program	Department of Community and Economic Development	Loan	This program is designed to address the financing needs of technology-oriented businesses by providing a fund to finance investment and increase available venture capital to technology companies.	Recipients include businesses that fall within identified SIC or NAICS codes.	The amounts vary.	Ongoing
Pennsylvania	Ben Franklin Technology Development Authority (BFTDA)-Venture Investment Program	Department of Community and Economic Development	Loan	The objective is to promote investment in venture capital partnerships investing in early-stage Pennsylvania technology companies.	The recipients include businesses involved in technology or life sciences.	The amounts vary.	Ongoing
Pennsylvania	Ben Franklin Technology Partners	Department of Community and Economic Development	Loan and grant	The objective is to promote technology development and research and development.	Recipients include start-up or existing companies which are technology oriented or involved in research and development.	Incentives range from $5,000 to $250,000.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Pennsylvania	Building PA-Real Estate Development Fund	Community Financing Authority	Loan	The objective is to promote projects in historically underserved small to mid-sized communities.	Focused on industrial, commercial and multi-use projects, the program supports the acquisition, development, redevelopment, and revitalization of communities. In addition, in order to focus capital investments in traditionally underserved areas, 50% of the funds have been earmarked for those real estate projects located in areas other than cities of the first and second class.	Building PA will provide a total of $150 million, which will be matched by the private investors looking to facilitate projects within the state.	Ongoing
Pennsylvania	Business Opportunities Fund (BOF)	Department of Community and Economic Development	Loan	This program provides instalment loans, lines of credit and technical assistance for minority business enterprises, women-owned business enterprises and small businesses.	Any small business may apply, but the program will give priority to small businesses requiring capital and technical assistance in order to compete for governmental and private sector contracts. This program is open to businesses located in the following counties: Adams, Allegheny, Armstrong, Beaver, Berks, Butler, Chester, Clarion, Crawford, Cumberland, Dauphin, Erie, Fayette, Franklin, Greene, Indiana, Lancaster, Lawrence, Lebanon, Lehigh, Mercer, Montgomery, Northampton, Perry, Washington, Westmoreland and York.	The amounts vary.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Pennsylvania	Community Economic Development Loan Program	Department of Community and Economic Development (DCED)	Loan	This program provides low-interest loans for projects in distressed communities for: land and building acquisition; building, construction and renovation; machinery and equipment acquisition and installation; and working capital.	Recipients include for-profit small businesses (100 employees or less) that are located in a DCED designated distressed community, Keystone Opportunity Zones.	This program provides loans up to $100,000 or 50% of total eligible project cost, whichever is less. There is a 2% interest rate, with flexible terms.	Ongoing
Pennsylvania	Film Tax Credit Program	Department of Community and Economic Development	Tax credit	Act 55 of 2007, the Film Tax Credit Law, authorized the issuance of $75 million in tax credits in an effort to expand the activity of film, television and other production companies in Pennsylvania.	Projects eligible for tax credits under the program include: the production of a feature film, a television film, a television talk or game show series, a television commercial, a television pilot or each episode of a television series intended as programming for a national audience.	The amount of the tax credit available for an eligible project is equal to 25% of qualified Pennsylvania production expenses for the project.	Ongoing
Pennsylvania	Keystone Innovation Zone (KIZ) Tax Credits	Department of Community and Economic Development	Tax credit	This is an incentive program that provides tax credits to for-profit companies less than eight years old operating within specific targeted industries within the boundaries of a Keystone Innovation Zone (KIZ).	Recipients include for-profit business entities: 1) located within the geographic boundaries of a particular KIZ; 2) in operation less than 8 years; 3) operating within one of the KIZ targeted industry segments or sectors; 4) and meeting any other requirements as specified by the DCED, may be qualified KIZ Companies and eligible to participate in the KIZ Tax Credit Program.	A KIZ company may claim a tax credit equal to 50% of the increase in that KIZ Company's gross revenues in the immediately preceding taxable year attributable to activities in the KIZ, over the KIZ Company's gross revenues in the second preceding taxable year attributable to its activities in the KIZ. The KIZ Tax Credit is limited to $100,000 annually per KIZ company, a total pool of up to $25 million in tax credits is available to all KIZ companies annually.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Pennsylvania	Keystone Opportunity Zone (KOZ)	Department of Community and Economic Development	Tax abatement/ reduction	This program provides state and local tax abatement to businesses, property owners and residents locating in one of the 12 designated zones as of 1 January 1999.	Recipients are businesses, property owners or residents located in one of the 12 designated zones.	This program provides abatement of sales, corporate, and other taxes in varying amounts.	Ongoing
Pennsylvania	Neighborhood Assistance, Enterprise Zone Tax Credit (NAP-EZP)	Department of Community and Economic Development	Tax credit	This is an incentive program that provides tax credits to private companies investing in rehabilitating, expanding, or improving buildings or land located within designated enterprise zones.	Recipients include any private company with an investment located in an enterprise zone.	The tax credits equal 25% of the amount invested; up to $500,000 total tax credits per project; up to 35% tax credit for a priority project.	Ongoing
Pennsylvania	Pennsylvania Industrial Development Authority (PIDA)	Department of Community and Economic Development	Loan	This program provides low-interest loan financing through Industrial Development Corporations for land and building acquisition, construction and renovation, resulting in the creation or retention of jobs.	Recipients are companies in: manufacturing; industrial; research and development; agricultural processors; and, firms establishing a national or regional headquarters.	This program provides loans up to $2 million (within Enterprise Zones, Act 47 Industrial Communities, Brownfield Sites, and Keystone Opportunity Zones, loans up to $2.25 million). No more than 30% to 70% of total eligible project costs, based on firm size and unemployment rate, is allowed.	Ongoing
Pennsylvania	Second Stage Loan Program	Department of Community and Economic Development	Loan guarantees	This program provides loan guarantees for working capital for 2-7 year old manufacturing, biotech, and technology-oriented companies.	Recipients include 2-7 year old manufacturing, biotech, and technology-oriented companies	For first two years, this program covers 50% of outstanding principal up to $1 million; after the first two years, 25% of the outstanding principal amount is covered.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Pennsylvania	The Pennsylvania Regional Center – New American Development Fund	Department of Community and Economic Development	Loans	This program provides low-cost loans to enterprises with job-creating projects located within the Commonwealth's federally-designated EB5 regional center. The federal EB5 investor program grants eligible foreign investors the opportunity to obtain an EB5 visa if they commit to invest funds in job-producing development projects in the United States. Funds may be used to finance new construction, the acquisition of plant, property and equipment, building rehabilitation, tenant improvements, and working capital.	Recipients include creditworthy developers, businesses and other enterprises with projects to be located within the boundaries of Pennsylvania's federally-designated EB5 regional center. Projects must generally be located in either a rural area or an area of high unemployment or economic distress.	This program provides loans not less than $1,000,000 with no upper limit. In general $500,000 may be borrowed for every 10 new direct or indirect jobs that the borrower can demonstrate the project will create.	Ongoing
Pennsylvania	Renewable Energy Program (REP) – Geothermal and Wind Projects	The program is administered jointly by the Department of Community and Economic Development (DCED) and the Department of Environmental Protection (DEP) under	Loans, loan guarantees, and grants	The Renewable Energy Program (REP) provides financial assistance in the form of grant and loan funds to promote the use of alternative energy in Pennsylvania.	Recipients include geothermal and wind energy equipment manufacturers and operators of geothermal and wind energy generators.	Loans for component manufacturers of renewable energy generation equipment up to $40,000 for every new job created. Loans for geothermal systems or wind energy generation or distribution projects shall not exceed $5 million or 50% of the total project cost, whichever is less. Grants for component manufacturers of renewable energy generation equipment up to $5,000 for	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
		the direction of the Commonwealth Financing Authority (CFA).				every new job created. Grants for wind energy generation or distribution projects up to $1 million, or 30% of the total project cost, whichever is less. Grants for planning and feasibility studies up to 50% of the total cost of the planning project or $175,000, whichever is less. Guarantees shall not exceed $5 million and have a term of not more than five years. In the event of a default, the grant will pay up to 75% of the deficiency.	
Pennsylvania	Solar Energy Program (SEP)	The program is administered jointly by the Department of Community and Economic Development (DCED) and the Department of Environmental Protection (DEP) under the direction of the Commonwealth Financing Authority (CFA).	Grants and loans	The Solar Energy Program (SEP) provides financial assistance in the forms of grants and loan funds to promote the use of alternative solar energy in Pennsylvania.	Recipients include solar energy equipment manufacturers and operators of solar energy generators	Loans for component manufacturers of solar energy generation equipment may be up to $35,000 for every new job created within three years after approval of the loan. Loans for solar energy generation or distribution projects shall not exceed $5 million or $2.25 per watt, whichever is less. Grants for component manufacturers of solar energy generation equipment may be up to $5,000 for every new job created by the business within three years after approval of the grant. Grants for solar energy generation or distribution projects, solar research and development facilities, and solar thermal projects shall not exceed $1	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						million or $2.25 per watt, whichever is less. Grants for planning and feasibility studies shall not exceed 50% of the total cost of the planning project or $175,000, whichever is less.	
Pennsylvania	Alternative Clean Energy Program (ACE)	The program is administered jointly by the Department of Community and Economic Development (DCED) and the Department of Environmental Protection (DEP), under the direction of the Commonwealth Financing Authority (CFA).	Grants and loans	The Alternative and Clean Energy Program (ACE) provides financial assistance in the form of grant and loan funds that will be used by eligible applicants for the utilization, development and construction of alternative and clean energy projects in the state, including infrastructure associated with compressed natural gas and liquefied natural gas fuelling stations, and energy efficiency and energy conservation projects in the state.	Recipients include manufacturers of alternative and/or clean energy generation equipment and operators of alternative and/or clean energy generation projects.	Loans for manufacturers of alternative and/or clean energy generation equipment or components shall not exceed $40,000 for every new job created within three years after approval of the loan. Loans for any alternative energy production or clean energy project shall not exceed $5 million or 50% of the total project cost, whichever is less. Grants for manufacturers of alternative and/or clean energy generation equipment or components shall not exceed $10,000 for every job projected to be created by the business within three years after approval of the grant. Grants for any alternative energy production or clean energy project shall not exceed $2 million or 30% of the total project cost, whichever is less.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Puerto Rico	Economic Incentives for the Development of Puerto Rico Act (Act No. 73-2008)	Puerto Rico Industrial Development Company (PRIDCO)	Tax credit	The objective is to foster investment in key sectors of the economy.	Recipients are businesses engaged in the following: scientific research and development; recycling; hydroponics; and software development.	Incentives under this program include: - Reduced 4% income tax rate on industrial income - 12% tax withholding on royalties - 0-1% income tax on pioneer industries - Up to 50% tax credit for purchasing local and recycled products - Up to 50% tax credit for R&D - Up to 50% tax credit for investing in efficient energy use and renewable energy machinery and equipment, and - Up to $5,000 tax credit for job creation	Ongoing
Puerto Rico	Green Energy Incentives Act of Puerto Rico (Act No. 82-2010)	Puerto Rico Department of Economic Development and Commerce	Tax credits and exemptions	The objective is to encourage the creation of a new, strong and robust renewable energy industry. This program creates new incentives to encourage investment in renewable energy.	Recipients include any business engaged in the production and sale, at a commercial level, of green energy for consumption in Puerto Rico, whether as the owner and direct operator of the production unit or as owner of a production unit operated by another person.	This program provides (1) a 4% fixed rate on income derived from production of green energy, (2) 90% exemption of municipal and state real and personal property taxes, (3) 60% exemption on municipal licenses, excises and other municipal taxes and (4) various tax credits for job creation.	Ongoing
Puerto Rico	Incentives Act for the Creation and Retention of Jobs in the Small - and	Puerto Rico Trade and Export Company	Tax exemptions and credits	The main objective of Act No. 120-2014 is to promote economic development by stimulating growth in Small - and Medium-sized	Recipients are small - and medium-sized enterprises (SMEs) with 50 employees or less and sales of $10 million or less.	The program offers multiple incentives for SMEs such as: - Special Tax Rates: 5%, 10%, 15% - Municipal Tax Exemptions: 50%	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
	Medium-sized Enterprises (Act No. 120-2014)			Enterprises (SMEs). In order to be eligible for Act No. 120's incentives, SMEs shall have 50 employees or less and have annual sales of $10 million or less.		- Property Tax Exemptions: 50% - Salary Reimbursement: 50% of federal minimum wage up to $3.63/hr.	
Rhode Island	Enterprise Zones	Rhode Island Economic Development Corporation	Tax credit	A certified business facility within an area designated by the Enterprise Zone Council may qualify for several incentives to expand facilities and employment in these areas.	The State of Rhode Island has designated eleven Enterprise Zones. These zones include parts of Bristol, Central Falls, Cranston, Cumberland, East Providence, Lincoln, Pawtucket, Portsmouth, Providence, Tiverton, Warren, Woonsocket, and West Warwick. Federal enterprise zones or enterprise communities qualify for all benefits afforded state enterprise zones as of 1 July 1998.	A tax credit is allowed for qualified enterprise zone businesses for employing persons domiciled in an enterprise zone. Firms qualifying for enterprise zone tax credits by increasing the total company employment by 5% within an enterprise zone may take a credit equal to 75% of the total wages paid to enterprise job employees living in an enterprise zone, with a maximum credit up to $5,000 per enterprise zone resident new hire. A credit of 50% of the total wages for on-enterprise zone employees is available up to $2,500 per new hire.	Ongoing
Rhode Island	Rhode Island Employer's Apprenticeship Tax Credit	Rhode Island Economic Development Corporation	Tax credit	The objective is to promote growth in the metal and plastic industries.	The credit applies to the following trades in the metal and plastic industries: machinist, toolmaker, modelmaker, gage maker, patternmaker, plastic process technician, tool & machine setter, diesinker, mold maker, tool & die maker, machine tool repair.	The annual credit allowed is 50% of the actual wages paid to the qualifying apprentice or $4,800, whichever is less.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Rhode Island	Film and Television Tax Credit	The Rhode Island Film & Television Office	Tax credit	The objective is to promote the production of feature length films in Rhode Island distributed to a national audience.	The recipient is the film industry.	This program provides a 25% motion picture company transferable tax credit for all Rhode Island spending. It also includes salaries for people working on the ground in state. Credits are capped at $5 million which can be carried forward for no more than three years, but that maximum can be waived with approval. No more than $15 million in credits can be obligated in one calendar year.	Ongoing
Rhode Island	Innovation Tax Credit	Rhode Island Economic Development Corporation	Tax credit	The objective is to encourage investment in high-growth, high-wage innovation industries.	To be eligible to apply for the credit, a company must have annual gross revenues of less than $1 million in the prior two calendar years and must be categorized as one of the following innovation industries: Biotechnology and Life Sciences; Communication and Information Technology; Financial Services; Marine and Defense Manufacturing; Professional, Technical and Educational Services; Industrial and Consumer Product Manufacturing and Design.	The Rhode Island Innovation Tax Credit offers up to a 50% credit on qualified capital investments, with a maximum credit of $100,000.	Ongoing
Rhode Island	Job Creation Guaranty Program	Rhode Island Economic Development Corporation	Loan guarantee	The objective is to encourage the creation of high-paying, full-time jobs.	Loan guarantees or guarantees of certain bond obligations are allowed for the benefit of businesses in primarily technology and innovation-driven industries.	Loan guarantees may not exceed $10 million per project.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					Permanently created jobs must be full-time, at least 30 hours per week with industry comparable benefits, and have earnings of more than 250% of the state minimum wage.		
Rhode Island	Local Agriculture and Seafood Act Grants Program	Rhode Island Department of Environmental Management	Grant	The goal of the program is to support the growth, development, and marketing of local food and seafood in Rhode Island.	Projects/programs must serve at least one of the following purposes in order to be eligible for funding: 1. Assist in the marketing of Rhode Island grown agricultural products and local seafood for the purpose of sale and promotion; 2. Enhance the economic competitiveness of Rhode Island grown agricultural products and local seafood; 3. Provide financial and technical assistance support to organizations and producers for activities and programs which enhance the economic viability of local agriculture, and support the development of a locally-based, safe and sustainable food system; and, 4. Perform other activities necessary to facilitate the success and viability of the state's agricultural and seafood sectors.	The maximum grant award available to a farmer, individual, business or non-profit organization is $20,000. Overhead and/or administrative costs are limited to 10% of total budget proposal.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Rhode Island	High Performance Manufacturing Investment Tax Credit	Rhode Island Division of Taxation	Tax Credit	This objective is to promote manufacturing sector in Rhode Island.	To meet the definition of a high-performance manufacturer, the firm must be classified in SIC categories 28, 30, 34 to 36, or SIC 38, and the annual wage paid to full-time equivalent employees must be greater than the average annual wage paid by all Rhode Island employers in the same two-digit SIC. In addition, the company must meet at least one (1) of the following three criteria: - The median annual wage paid to full-time equivalent employees is greater than or equal to 125% of the average annual wage paid by all employers in the state (125% of the average annual wage paid to all covered workers in 2004 was equal to $46,351), or - The average annual wage paid to full-time equivalent employees classified as production workers (as defined by the Department of Labor and Training) is greater than the average annual wage paid to all production workers in the state in the same two-digit SIC Code; or -The firm invests at least 2% of total payroll costs in worker training or retraining.	High-performance manufacturers are allowed a 10% investment tax credit against their corporate tax on the cost of qualified lease amounts for tangible personal property or other tangible property, as well as buildings and structural components owned, leased to own or leased for at least 20 years.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					- Biotechnology-related firms wishing to use the Investment Tax Credit beyond seven years must, for each tax year, maintain an average quarterly employment level that is at least 9.5% above the level maintained in the fourth year of the initial credit, and pay an average quarterly median wage that is at least equal to the quarterly median wage for the previous three calendar years.		
Rhode Island	Accelerated Amortization for Defense Industry Manufacturers	Rhode Island Division of Taxation	Accelerated Depreciation	The objective is to promote defense industry manufacturing in Rhode Island.	Defense industry manufacturers are the eligible recipients.	Qualified corporations which have annually produced goods worth at least $10,000,000 at facilities located in Rhode Island, over a period of five consecutive years, may accelerate the amortization of depreciable assets over a five-year period if an average of at least 80% of that production has been for sale to a branch of the United States Armed Services.	Ongoing
South Carolina	Employee Wage and Supplier Rebate	South Carolina Department of Parks, Recreation & Tourism - Film Commission	Cash rebate	The objective is to promote the production of feature length films in South Carolina.	The recipient is the film industry.	This program provides a rebate equal to 20% of employee wages (25% for SC residents), not to exceed $10 million per year, or up to a 30% of South Carolina supplier expenditures if they spend at least $1,000,000 in the state.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
South Carolina	Motion Picture Production Facility Credit	South Carolina Department of Parks, Recreation & Tourism - Film Commission	Tax credit	The objective is to promote the production of feature length films in South Carolina.	The recipient is the film industry.	This program provides an income tax credit equal to 20% of the investment in a company that constructs, converts or equips a motion picture production or post-production facility. For a production facility, the company must spend at least $2 million, excluding land costs, and for a post-production facility, the company must spend at least $1 million, excluding land costs. Limited to $5 million for all years and cannot exceed 50% of tax liability.	Ongoing
South Carolina	Motion Picture Project Credit	South Carolina Department of Parks, Recreation & Tourism - Film Commission	Tax credit	The objective is to promote the production of feature length films in South Carolina.	The recipient is the film industry.	This program provides an income tax credit equal to 20% of the cash investment in a company that develops or produces a qualified motion picture project. At least $250,000 in costs must be incurred in the state and at least 20% of filming days of principal photography, but not less than 10 days of filming, must be done in the state. Limited to $100,000 for all years and cannot exceed 50% of tax liability.	Ongoing
South Carolina	Commercial Production Credit	South Carolina Department of Parks, Recreation & Tourism - Film Commission	Tax credit	The objective is to promote the production of commercials in South Carolina for multi-market distribution.	The recipient is the film industry.	This program provides an income tax credit equal to 10% of the investment in a company in the state. At least $500,000 in costs must be incurred in the state. The	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						state may only disburse $1 million per year, which will be awarded on a first come first serve basis.	
South Carolina	Renewable Fuels Processing Facilities Tax Credits	South Carolina (SC) State Energy Office	Tax credit	This program provides credit for commercial processing facility for renewable fuels.	Recipients include commercial facilities, placed in service after 2006, that process certain renewable fuels, including ethanol and biodiesel.	This program provides a credit against income tax equal to 25% of the cost of constructing and equipping the facility, to be taken in 7 equal annual instalments.	Ongoing; credit is repealed for facilities placed in service after 2019.
South Carolina	Tax Credit for Renewable Energy Systems Manufacturers	South Carolina Department of Revenue	Tax credit	The objective is to promote the production of renewable energy systems, including solar, wind and geothermal.	Recipients include manufacturers of renewable energy systems that (1) invest at least (a) $50 million in a Tier IV county, (b) $$100 million in a Tier III county, (c) $150 million in a Tier II county or (d) $200 million in a Tier I county and (2) meet certain job and wage thresholds.	This program provides an income tax credit equal to 10% of qualifying expenditures. Credits cannot exceed $500,000 for any taxable year or $5 million total.	Until end of 2015.
South Carolina	Investment Tax Credit	South Carolina Department of Revenue	Tax credit	The objective is to promote the growth of the rubber and plastics manufacturing industry.	Recipients include manufacturers engaged in an activity listed under NAICS Section 326 (Plastics and Rubber) that: (i) employed 5,000 employees and invested $2.5 billion prior to 1 July 2011 or (ii) commits to employ 1,200 employees and invest $400 million by 1 January 2022.	The credit may first be applied against 100% of a company's income tax liability and any excess can be applied as a rebate of withholding tax liability.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
South Carolina	Port Volume Credit	SC Coordinating Council for Economic Development	Tax credit	The objective is to promote the use of the port facilities.	This program is available to (1) a company that is engaged in manufacturing, warehousing, freight forwarding, freight handling, goods processing, cross docking, trans loading, wholesaling of goods or distribution, which uses port facilities in SC and which increases its port cargo volume at these facilities by a minimum of 5% in a calendar year; (2) a distribution facility with a base cargo of at least 5,000 TEUs or its non-containerized equivalent that commits to spending at least $40 million and creating at least 100 new jobs; or (3) a company involved in the movement of goods through a port that has 250 employees in the state and has a base cargo of at least 5,000 TEUs or its non-containerized equivalent and commits to build a distribution facility within 5 years.	The amount varies based on increased port usage.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
South Carolina	Recycling Facility Tax Credit	South Carolina Department of Revenue	Tax credit	The objective is to promote recycling.	Recipients include manufacturers of products composed of 50% or more post consumer waste material that invests at least $300 million within 5 years.	The credit is equal to 30% of investment in recycling property and may be used to reduce income taxes, sales and use taxes and corporate license fees.	Ongoing
South Carolina	Sales tax exemption for fuel used in commercial fishing vessels	South Carolina Department of Revenue	Sales Tax Exemption	The purpose of the program is to support the fishing industry within the state.	Fuels used in commercial fishing vessels are exempt from sales and use taxes under section 12-36-2120(15) of the South Carolina Code.	The amount varies.	Ongoing
South Carolina	Sales tax exemptions for qualifying tangible personal property and certain supplies, machinery and electricity used in filming	South Carolina Department of Revenue	Sales Tax Exemption	The purpose of the program is to support the motion picture industry and promote South Carolina as a filming location.	Available to a motion picture production company that is approved by the South Carolina Film Commission at the South Carolina Department of Parks, Recreation and Tourism. All qualifying tangible personal property used in connection with filming in SC and certain supplies, machinery and electricity used in filming or producing motion pictures in SC are exempt from sales and use tax. Company must spend at least $250,000 in SC within a consecutive 12-month period.	The amount varies.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
South Dakota	Alternative Annual Tax on Wind Farm Property	South Dakota Department of Revenue; South Dakota Codified Law 10-35-17-19	Tax incentives	The objective is to promote alternative energy sources.	Recipients include any company owning or holding under lease, or otherwise, real or personal property used, or intended for use, as a wind farm producing power	The tax liability is based on the generative capacity of the wind farm. These taxes are in lieu of all taxes levied by the state, counties, municipalities, school districts, or other political subdivisions of the state on the personal and real property of the company which is used or intended for use as a wind farm, but are not in lieu of the retail sales and service tax or other taxes.	Ongoing
Tennessee	Film Incentive	Tennessee Department of Economic and Community Development ("ECD") & Tennessee Film, Entertainment and Music Commission	Cash refund	The objective is to promote film and television production within the state.	Recipients include a production company which has incurred at least $200,000 in qualified Tennessee expenses producing a theatrical film or television show in Tennessee.	This program provides a 25% refund calculated on Qualified Tennessee Expenses that are necessary for the production of a theatrical film or television show in Tennessee.	Ongoing
Tennessee	Carbon Charge Tax Credit	Tennessee Department of Revenue	Tax credit	The objective is to promote "green energy" job creation and capital investment within the state.	Recipients include certified green energy supply chain manufacturers. Any manufacturer that has made during the investment period a required capital investment in excess of $250 million in constructing, expanding, or remodeling a facility that is certified by the Commissioner of Revenue, Commissioner of Economic and Community Development and Commissioner of the	A certified green energy supply chain manufacturer shall be allowed a carbon charge credit, against the sum total of franchise and excise tax liability, equal to any carbon tax levied by the Tennessee Valley Authority on a certified supply chain manufacturer's energy bill. The credit must be used to offset a certified green energy supply chain manufacturer's Tennessee franchise and	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					Tennessee Economic Development Council in their sole discretion, to be a facility engaged in manufacturing a product that is necessary for the production of green energy.	excise tax liability. Any credit that cannot be used during a fiscal year may be refunded to the taxpayer in the form of a cash overpayment.	
Tennessee	Emerging Industry and HQ Sales Tax Credit	Tennessee Department of Revenue	Tax credit	The objective is to promote high-skill and high-wage jobs in high-technology areas, emerging occupations, clean energy technology and headquarters facilities.	An emerging industry is one that promotes high-skill, high-wage jobs in high-technology areas, emerging occupations, or clean energy technology, including, but not limited to clean energy technology research and development and installation, as determined by the Commissioner of Revenue and the Commissioner of Department of Economic and Community Development (ECD). Qualified Headquarters Facility means a headquarters facility where the taxpayer is making a minimum investment of $50 million in a building or buildings, newly constructed, expanded or remodeled during the investment period not to exceed six years or $10 million and the creation of 100 new full-time jobs paying at least 150% of Tennessee's average occupational wage during the investment period.	Tennessee law makes a sales and use tax credit available to taxpayers that establish a qualified facility to support an emerging industry in Tennessee. The credit is equal to the amount of sales and use tax paid to Tennessee, less the 0.5% that is earmarked for education, on the sale or use of qualified tangible personal property. A Qualified Headquarters facility locating in this state shall be eligible for a credit of all state sales and use tax paid on qualified tangible personal property except tax at the rate of 0.5% on qualified tangible personal property.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Tennessee	Enhanced Rural Jobs Tax Credit	Tennessee Department of Revenue	Tax credit	The objective is to promote job creation and capital investment within the rural areas of the state.	Eligible business enterprises include, but are not limited to: manufacturing operations, call centers, warehouse and distribution facilities, headquarter operations, data centers.	The credit is $4,500 per new full time job for Tier 2 & 3 economically distressed counties. The credit is applied against the total of both franchise and excise tax liability. The offset amount is 100%. Credit is taken annually for 3 years for a Tier 2 community and taken for 5 years for a Tier 3 community. There is no carry forward provision.	Ongoing
Tennessee	Green Energy Tax Credit	Tennessee Department of Revenue	Tax credit	The objective is to promote "green energy" job creation and capital investment within the state.	Recipients include certified green energy supply chain manufacturers. Any manufacturer that has made during the investment period a required capital investment in excess of $250 million in constructing, expanding, or remodeling a facility that is certified by the Commissioner of Revenue, Commissioner of ECD and Commissioner of TDEC, in their sole discretion, to be a facility engaged in manufacturing a product that is necessary for the production of green energy.	The Green Energy Tax Credit is equal to the amount by which the charge for electricity sold to the certified green energy supply chain manufacturer exceeds the charge that would have been made for such total delivered electricity if the maximum certified rate had been applied during the applicable tax year. The Maximum Certified Rate means a rate expressed as a price per kilowatt hour established by private letter ruling by the Commissioner of Revenue, subject to approval by the Commissioner of ECD and the Commissioner of Finance & Administration.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Tennessee	Integrated Supplier Credit	Tennessee Department of Revenue	Tax credit	The objective is to encourage manufacturers to invest in and locate their facilities in Tennessee and to facilitate the co-location of integrated suppliers on or near a manufacturer's facility.	An integrated supplier is a supplier located within the footprint of a project site, as determined by the Commissioner of Economic and Community Development and the Commissioner of Revenue, which provides goods and services on the project site solely for the qualified manufacturer.	This new tax credit will provide integrated suppliers that locate within a qualified manufacturer's footprint with a one time super job tax credit equal to $5,000 per net new full-time occupational wage job to offset one-third of the integrated supplier's total franchise and excise tax liability with a fifteen (15) year carry-forward plus an additional $5,000 per job annual credit each year for six (6) years to offset 100% of the integrated supplier's total franchise and excise tax liability with no carry forward.	Ongoing
Tennessee	Jobs Tax Credit	Tennessee Department of Revenue	Tax credit	The objective is to promote job creation and capital investment within the state.	Recipients are eligible business enterprises including, but not limited to: manufacturing operations, call centers, warehouse and distribution facilities, headquarter operations, data centers	The credit is $4,500 per new full time job for companies locating in a Non-Enhancement County or Tier 1 Enhancement County; $4,500 per new full time job for Tier 2 and Tier 3 Enhancement Counties in addition to the Enhanced Rural Job Tax Credit previously described. The credit may offset up to 50% of the total franchise and excise tax liability. Credit may be carried forward for up to 15 years.	Ongoing
Texas	Ethanol and Biodiesel Tax Exemption	TX Tax Code Sec 162.001, 162.204	Tax exemption	This program provides an exemption from fuel tax on diesel fuel blended with ethanol or biodiesel, as provided under TX tax	Recipients are diesel suppliers and distributors.	The exemption is only for the portion of ethanol or biodiesel that is blended into the diesel fuel otherwise subject to fuel tax of $0.20/gal.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
				code section 162.204(9).			
Texas	Vessel Sales Tax Exemption	TX Tax Code Sec 151.329	Tax Exemption	This program provides an exemption from sales tax on vessels, machinery, or supplies for commercial fishing vessels, as provided under TX tax code section 151.329.	Recipients are the operators of commercial fishing vessels.	All of the sales taxes that would be due are exempted	Ongoing
Texas	Defense Economic Readjustment Zone Program	Office of the Governor	Tax incentives	The Defense Economic Readjustment Zone Program (DERZ) was established as a tool for business recruitment and job creation in adversely impacted defense dependent communities. It is designed to provide assistance to Texas communities, businesses and former defense workers.	Designated readjustment projects are eligible to apply for state sales and use tax refunds on qualified expenditures. A community must nominate and receive a designation as a Defense Economic Readjustment Zone and provide specific local incentives in the zone.	The projects are eligible for a sales and use tax refund paid on qualifying items and the number of jobs created/retained at the site. The project would be eligible for a refund based upon $2,500 per new job created up to a maximum of $1,250,000. The number of jobs eligible for a refund cannot exceed 500 or a number equal to 110% of the projected jobs, whichever is less.	Ongoing
Texas	Economic Development Refund	Comptroller of Public Accounts	Tax refund	This program provides a refund of state franchise and sales/use taxes owed by companies owning certain abated property.	A company who meets the following three conditions may apply for a refund: (1) the company paid property taxes to a school district on property that is located in a reinvestment zone established under Chapter 312; (2) the company is exempt in whole or in part from property tax imposed by a city or county under a tax abatement agreement established under	The refund is equal to the amount of property taxes that would have been paid had the company entered into a school district abatement agreement with terms identical to the city or county abatement agreement, not to exceed the net state sales and use taxes and state franchise taxes paid or collected and remitted during that calendar year. The refund amount may	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					Chapter 312; or, (3) the company is not in a tax abatement agreement with a school district.	also be limited by a statewide appropriation per year for this refund program.	
Texas	Enterprise Zone Program	Office of the Governor	Tax refund	The Enterprise Zone is program that provides communities with an economic development tool in partnerships with the state that can offer state and local incentives. The program priority is to new or expanding businesses bringing new jobs and capital investment into the community. An area is designated an enterprise zone if the Census Block Group has at least 20% of the population in poverty according to the most recent decennial U.S. Census.	A business making at least a $40,000 capital investment into a community may be nominated by the local governmental jurisdiction to the state for enterprise project status. In return for hiring a percentage of new employees that are economically disadvantaged, or enterprise zone residents, the businesses become eligible for a refund of state sales and use taxes paid on certain items used at the qualified business site.	Enterprise projects are eligible for a refund of state sales or use taxes paid on items used at the qualified business site. The amount reimbursed is based on the capital investment connected to the project and the number of jobs created/retained at the site. The project would be eligible for a refund of state sales and use taxes paid of up to $7,500 per new job created, up to a maximum of $3.75 million. The number of jobs eligible for a refund cannot exceed 500.	Ongoing
Texas	Economic Development Act - Chapter 313 (HB 1200)	Local Independent School Districts	Tax incentives	The Economic Development Act is designed to encourage large-scale capital investments, especially in school districts that have a less than average ad valorem tax base. Additionally, the incentive looks to aid smaller metropolitan and more rural communities in attracting larger capital investments and new, high-paying jobs.	Recipients are manufacturing, R&D, or renewable energy businesses subject to franchise taxation expanding or relocating in a community.	The bill works by capping the appraised value of capital investments that qualify based on a sliding scale tied to the total property wealth of the school district where the investment is made. The scale ranges from a cap of $100 million for school districts with tax bases exceeding $10 billion to a cap of $1 million for school districts with tax bases under $100 thousand.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Texas	Lodging and Fuel Tax Exemption	Comptroller of Public Accounts	Tax exemption	The objective is to promote commercial film production.	The recipient is the film industry.	On hotel rooms occupied for more than 30 consecutive days, Texas's 6% state occupancy tax is waived. The fuel tax that was paid for fuel used in off-road (as in generators or boats) may also be refunded.	Ongoing
Texas	Moving Image Industry Incentive Program	Texas Film Commission	Grant	In 2007, the 81st Texas Legislature enacted House Bill 1634 establishing the Moving Image Industry Incentive Program. Under the legislation, grants to promote industry growth in Texas can be made to applicant production companies. The incentive is available in the form of a production grant equal to 5% of in-state spending, including wages paid to Texas residents. Grants are available upon project completion to features, television programs, television commercials and video games. Both live action and animated projects are eligible. Specific incentive enhancements related to under-used areas are provided.	Recipients are film, TV and video production companies. Available for review at the Texas Film Commission's website are the specific eligibility qualifications for projects including investment thresholds, employment requirements and content.	In 2015-2016, approximately $35 million was budgeted for this program. In 2017-2018, approximately $22 million was appropriated for this program.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Texas	Media Production Development Zone	Texas Film Commission	Tax exemption	The Media Production Development Zone Act (MPDZ), established by the 81st Texas Legislature in 2009 and administered by the Texas Film Commission, is designed to encourage the further development of permanent moving image production sites to help strengthen Texas' economy. MPDZ allows for a sales and use tax exemption for the construction, maintenance, expansion, improvement, or renovation of a media production facility at a qualified media production location over a two year period. Media production facilities include, but are not limited to: animation/CGI studios, post production facilities, sound stages, video game development studios, and production office space.	Media production industry	Allowable sales and use tax.	Ongoing
Texas	Sales and Local Tax Exemption	Comptroller of Public Accounts	Tax exemption	The objective is to promote commercial film production.	The recipient is the film industry.	Filmmakers are exempt from 100% of state and local sales taxes on most items and services bought or rented for direct use in production.	Ongoing
Texas	Product Development Fund & Small Business Incubator	Office of the Governor	Loan	The program will support, through financing, the development of small businesses or eligible products with a statutory	Recipients are small businesses or eligible products with a statutory preference to be given in the areas of semiconductors,	The Product Development and Small Business Incubator Funds have a total of $45 million in bonding authority.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
	Fund			preference to be given in the advanced technology areas of semiconductors, nanotechnology, biotechnology and biomedicine.	nanotechnology, biotechnology and biomedicine.		
Texas	Property Tax Abatement	Texas Comptroller of Public Accounts	Tax abatement / reduction	The objective is to encourage investment in designated areas.	Recipients are companies located in reinvestment zones statewide.	The designation of a reinvestment zone may be for five-year, renewable periods. Tax abatement agreements have a maximum term of 10 years and provide for the exemption of real property and tangible personal property located on the real property. Only the increased value of the property may be exempted.	Ongoing
Texas	Tax Increment Financing	Office of Attorney General	Loan	The Tax Increment Financing Act gives authority to municipalities to designate reinvestment zones for the purpose of providing for tax increment financing of project costs for public works or public improvements in the zone. This also includes other costs such as on-going administrative and operating costs.	Recipients are in a community that has a geographic area known as a reinvestment zone. Businesses benefiting from the incentives must be located within the zone. A municipality may designate an area as a reinvestment zone.	A municipality creating a reinvestment zone may issue tax increment bonds or notes, the proceeds of which may be used to pay project costs. Tax increment bonds and notes are payable, as to both principal and interest, solely from a tax increment fund established for a reinvestment zone.	Ongoing
Texas	Wind and Solar Energy Tax Exemptions and Deductions	State Energy Conservation Office	Tax exemptions and deductions	Wind and Solar Energy Tax Exemptions and Deductions Tax Code Section 171.056 extends a franchise tax exemption to manufacturers, sellers, or	Recipients are manufacturers, sellers, or installers of solar and wind energy devices.	Franchise tax amounts are exempted or deducted in varying amounts.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
				installers of solar energy devices. The state also permits a corporate deduction from the state's franchise tax for renewable energy sources. Business owners may deduct the cost of the system from the company's taxable capital or deduct 10% from the company's income.			
Texas	Texas Enterprise Fund	Office of the Governor	Grant	The 78th Texas Legislature established the Texas Enterprise Fund (TEF) in 2003 to help attract new jobs and investment to the state.	Projects that are considered for the TEF must demonstrate a significant rate of return on the public dollars being invested in the project. Additionally, there are several primary measures that every TEF project must meet, including the active support of a Texas community and the presence of competition with another state or country for the project location.	Recipients of the grants and amounts awarded are decided on a case-by-case basis by unanimous agreement of the Texas Governor, Lt. Governor and Speaker of the House. Current balance in the program is approximately $120 million.	Ongoing
Texas	R&D Tax Credit	Comptroller of Public Accounts	Tax credit	In 2013, the 83th Texas Legislature enacted House Bill 800 creating a Research & Development tax credit effective 1 Jan. 2014. The objective is to encourage more R&D in the state.	This program provides companies a choice between a franchise tax credit and a sales tax exemption for materials, software, and equipment used for R&D purposes. Tax Code Chapter 171, subchapter M effectively establishes the qualifications, definitions and eligibility criteria for the credit.	The amount of credit for any report equals 5% of the difference between qualified research expenses in Texas (QRET) and 50% of the average amount of QRET incurred during the three tax periods preceding the period on which the report is based. Other credit amounts vary.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Utah	Economic Development Tax Increment Finance (EDTIF) Tax Credit (UCA 63M-1-2401)	Governor's Office of Economic Development (GOED)	Tax credit	This program provides a post-performance refundable income tax credit for business relocation and expansion.	Recipients are medium to large businesses and must be an existing business preferably in a targeted industry and create at least 50 new jobs over the life of the project. The company must demonstrate stability and profitability. There is a maximum rebate of up to 30% of new state taxes over the life of the project on a post-performance basis; no more than 50% of the rebate in one year; new jobs created must pay at least 125% above the county average wages within the urban area and for rural areas 100% of county average wages must be paid. Must demonstrate competition with other locations.	The tax credit can be up to 30% of new state revenues over the life of the project. Typical project length is 5-10 years. The percentage and duration is set by the GOED Board. The total amount of tax credit commitments paid in fiscal year 2014 was approximately $17,197,608.	Ongoing
Utah	Industrial Assistance Fund	Governor's Office of Economic Development	Grant	This program provides a post-performance grant for the creation of high-paying jobs in the state.	Recipients are medium to large businesses and must be an existing business preferably in a targeted industry and be creating at least 50 new jobs. Salaries must be at least 125% of the county average wage. The company must demonstrate stability and profitability. This is a negotiated post-performance grant.	Grants given in fiscal year 2016 totalled approximately $3,887,700.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Utah	Renewable Energy Development Incentive (REDI) Tax Credit (UCA 63M-1-2803)	Governor's Office of Economic Development (GOED)	Tax credit	This program provides a post-performance refundable income tax credit for business and industry expansion.	Recipients must be in the solar, wind, geothermal, biomass, hydroelectric, petroleum coke, shale oil, nuclear fuel, tar sands, or oil-impregnated diatomaceous earth industry. The incentive is for the direct manufacturing of said industry, related products, or utility scale generation in said industry. The project must create new jobs. The company must demonstrate stability and profitability. New jobs created must pay at least 125% above the county average wages within the urban area and for rural areas 100% of county wages must be paid.	The tax credit can be up to 100% of new state revenues over the life of the project on a post-performance basis. Typical project length is 5-10 years. The percentage and duration is set by the GOED Board.	Ongoing
Utah	Motion Picture Incentive Fund (UCA 63M-1-1801)	Governor's Office of Economic Development/ Utah Film Commission	Cash grant and tax credit	The objective is to encourage film and digital media production within state.	The recipients are the film industry and digital media industry.	Film productions can receive up to a 20% refundable income tax credit based on spending in Utah. A film production that highlights the State of Utah, may be eligible to receive up to 5% in addition to the 20%. Digital Media productions can receive up to a 20% refundable income tax credit on new state revenue generated by the project. Tax credits issued in fiscal year 2016 totalled $3,998,900.	Ongoing.

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Utah	Sales and Use Tax Exemption	Governor's Office of Economic Development/ Utah Film Commission	Tax exemption	The objective is to attract business and investment to state.	The film industry is the recipient.	This program allows film, television and video production to take a sales tax exemption at the point of sale on machinery and equipment. This exemption does not apply for still photography.	Ongoing
Utah	Transient Room Tax Rebate	Governor's Office of Economic Development/ Utah Film Commission	Tax rebate	The objective is to encourage film production within state.	The film industry is the recipient.	Accommodation charges for stays of 30 consecutive days or longer are not subject to sales and use tax and all sales-related taxes. Approximately $50.5 million was budgeted for this program in 2015.	Ongoing
Utah	Recycling Market Development Zone (UCA 63M-1-1101)	Governor's Office of Economic Development	Tax credit	The objective is to promote waste diversion and the manufacturing of products with recycled materials.	Recipients are eligible individuals and businesses operating in Recycling Market Development Zones.	This program provides: (1) a 5% state tax credit on machinery and equipment; (2) 20% state credit on the first $10,000 of expenditures (up to $2,000) on eligible operating costs; (3) technical assistance from economic development specialists; and (4) other local incentives. In 2013, approximately $900,000 in tax credits were issued.	Ongoing
Utah	Life Science and Technology Tax Credits	Governor's Office of Economic Development	Tax credit	To promote investment in the life science and technology sector.	Recipients are investors in life science and technology companies.	Tax credits may not exceed $350,000 in any year and tax credit cannot be carried forward or carried back.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Utah	Technology Commercialization & Innovation Program	Governor's Office of Economic Development	Grants	Provides grants to small businesses to accelerate the commercialization of their innovative technologies.	Small businesses that have generated no more than $500,000 in revenue from their technology and raised no more than $3 million in financing are eligible. Criteria for determining grant awardees is based on potential economic development in Utah; company management and leadership; strength of technology and potential for commercialization; size and market for proposed technology; ability to sell and market technology; and strength of the company's competitive advantage.	Technologies can be awarded up to $200,000 in grants over the life of the technology.	Ongoing
Utah	Rural Fast Track Program (UCA 63M-1-904)	Governor's Office of Economic Development	Grant	This program provides a post-performance grant available to small companies in rural Utah.	The company must be located in an eligible county, have been in business for at least two years and have at least two full-time employees.	This is a post performance grant worth up to $50,000 for a qualifying business development project or 50% of the cost; whichever is less. Funds are disbursed as follows: $1,000 for each new incremental job paying 110% of the county's average annual wage; $1,250 for each new job paying 115% of the county's average annual wage; $1,500 for each new incremental job paying 125% of the county's average annual wage. The amount expended in fiscal year 2016 was approximately $881,200.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Utah	Utah Enterprise Zone Program (UCA 63M-1-401)	Governor's Office of Economic Development	Tax Credit	The Utah Enterprise Zone Program was established in 1988. An enterprise zone comprises an area identified by local elected and economic development officials and designated by the state.	Application for designation must be made by a city with 10,000 or less population located in a county with 50,000 or less population or an Indian Tribe for tribal lands. Applications will be reviewed and approved on the basis of economic development need.	Income tax credits may be claimed by eligible businesses locating or expanding employment and investments in enterprise zones.	Ongoing
Utah	Sales and Use Tax Exemption (59-12-104(44))	Tax Commission	Tax exemption	The objective is to attract businesses and investment to the state.	The recipient is the semiconductor industry.	Sales or leases of semiconductor fabricating, processing, research, or development materials are exempt from sales and use tax.	Ongoing
Utah	Sales and Use Tax Exemption (59-12-104(55))	Tax Commission	Tax exemption	The objective is to attract businesses and investment to the state.	The recipient is a renewable energy production facility.	Leases or purchases of machinery or equipment that has an economic life of five or more years that will be used to create or expand the operations of a renewable energy production facility are exempt from sales and use tax.	Ongoing
Utah	Sales and Use Tax Exemption (59-12-104(56))	Tax Commission	Tax exemption	The objective is to attract businesses and investment to the state.	The recipient is a waste energy production facility.	Leases or purchases of machinery or equipment that has an economic life of five or more years that will be used to create or expand the operations of a waste energy production facility are exempt from sales and use tax.	Ongoing
Utah	Sales and Use Tax Exemption (59-12-104(57))	Tax Commission	Tax exemption	The objective is to attract businesses and investment to the state.	The recipients are a facility that produces energy from biomass fuel.	Leases or purchases of machinery or equipment that has an economic life of five or more years that will be used to create or expand the	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						operations of a facility that produces energy from biomass fuel are exempt from sales and use tax.	
Utah	Sales and Use Tax Exemption (59-12-104(62))	Tax Commission	Tax exemption	The objective is to encourage research and development of coal-to-liquids, oil shale, or tar sands technology within the state.	The recipient is the fossil fuel industry.	Purchases of tangible personal property that are used in the research and development of coal-to-liquids, oil shale, or tar sands technology are exempt from sales and use tax.	Ongoing
Utah	Sales and Use Tax Exemption (59-12-104(70))	Tax Commission	Tax exemption	The objective is to attract businesses and investment to the state.	The recipients are aircraft maintenance, repair, and overhaul providers.	Sales to, or by an aircraft maintenance, repair and overhaul provider for the use in the maintenance, repair, overhaul or refurbishment in Utah of a fixed-wing, turbine-powered aircraft that is registered or licensed in a state or country outside Utah are exempt from sales and use tax.	Ongoing
Vermont	Income Tax Limitation	Vermont Film Commission	Tax incentive	The objective is to attract commercial film production to state.	The recipient is the film industry.	Income tax for performers is limited to the amount the performer would pay in their home state.	Ongoing
Vermont	Lodging Tax Exemption	Vermont Film Commission	Tax exemption	The objective is to attract commercial film production to state.	The recipient is the film industry.	This program provides for no lodging tax on hotel rooms for production companies after 31 days.	Ongoing
Vermont	Sales and Use Tax Exemption	Vermont Film Commission	Tax exemption	The objective is to attract commercial film production to state.	The recipient is the film industry.	This program provides a sales and use tax exemption on goods and services purchased and used in the making of a film.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Vermont	Vermont Film Production Grant Program	Vermont Film Commission	Grant	The objective is to attract commercial film production to state.	The recipient is the film industry.	Producers spending more than $1 million can be reimbursed for 10% of local spending, capped at $1 million annually.	Ongoing
Vermont	Vermont Training Program (VTP)	Vermont Agency of Commerce and Community Development	Grant	The objective is to enhance the skills of the Vermont workforce and increase productivity of Vermont employers.	The VTP is open to all sectors of the Vermont economy but priority is placed on the twelve "Vermont 2020" target sectors. Priority sectors are advanced manufacturing, financial services, food systems, forest products, health care, software development, biotechnology, clean energy, and environmental consulting. Of the 55 grant agreements in FY2015 and FY2016, 35 grant agreements were in the advanced manufacturing sector.	The VTP provides up to 50% of the training costs for pre-employment, new hire, and/or incumbent employee training. Grants are paid out on a reimbursement basis upon completion of employee training. In FY 2015 there were grant awards of $746,064; and in FY 2016 there were grant awards of $1,343,333.	Ongoing
Virginia	Enterprise Zone Program	Virginia Department of Housing and Community Development	Cash grant	Virginia's thirty Enterprise Zones are designed to stimulate business development in distressed urban and rural areas. Virginia's Enterprise Zone program offers several special state incentives for qualified businesses locating or expanding in a Zone.	Recipients are in the thirty enterprise zones authorized statewide.	This program provides (1) a real property investment grant;, and (2) job-related grant. The amounts vary.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Virginia	Governor's Motion Picture Opportunity Fund	Virginia Tourism Corporation	Grant	This fund is to be used, in the sole discretion of the Governor, to support the film and video industries in Virginia by providing the means for attracting production companies and producers who make their projects in the Commonwealth using Virginia employees, goods and services.	Recipients are in the film and video industry. The types of projects eligible for consideration are feature films, children's programs, documentaries, television series or other television programs designed to fit a thirty-minute or longer format slot. Projects not eligible are industrial, corporate or commercial projects, education programs not intended for rebroadcast, adult films, music videos and news shows or reports.	The amounts vary.	Ongoing
Virginia	Commonwealth's Development Opportunity Fund	Virginia Economic Development Partnership	Grant	The Commonwealth's Development Opportunity Fund supports industrial development projects that create new jobs and investment in accordance with criteria established by state legislation. Grant requests are made by the locality and awarded at the discretion of the Governor.	Funds can be used for: site acquisition and development; transportation access; training; construction or build-out of publicly-owned buildings; or grants or loans to Industrial Development Authorities. Eligible projects must meet the following conditions. (1) A minimum private investment of $5 million and creation of at least 50 jobs. (2) In localities with above-average poverty, the minimum private investment requirement is $2.5 million and the minimum job creation requirement is 25 jobs. (3) In localities with above-average unemployment and above-average poverty, a minimum private investment	The amounts vary.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					requirement is $1.5 million and the minimum job creation requirement is 15 jobs. (4) Projects are expected to pay at least the local prevailing average wage or 85% of the prevailing average wage in above-average unemployment and/or above-average poverty localities.		
Virginia	Loan/Grant Program	Virginia Coalfield Economic Development Authority	Loans and grants.	The Virginia Coalfield Economic Development Authority (VCEDA) is designed to enhance the economic base of the seven counties and one city in southwestern Virginia (Buchanan, Dickenson, Lee, Russell, Scott, Tazewell, and Wise counties and the City of Norton).	The loans may be used for real estate purchases, construction or expansion of buildings, and the purchase of machinery and equipment. To be eligible for the VCEDA loans, private businesses must be basic employers who will bring new income to the area. Priority will be given to loans requiring $10,000 or less per permanent job creation. The average minimum hourly wage should equal or exceed 1.5 times the current federal minimum wage rate at the end of one year of employment. Any project providing at least 25 jobs within 12 months of start-up will be given priority.	The Authority provides low interest loans or grants to qualified new or expanding industries through its financing program. Program funding is derived from the local coal and gas road improvement tax and the natural gas severance tax.	Ongoing
Virginia	Local Technology, Tourism and Defense Zones	Localities	Mixed	Virginia cities, counties and towns have the ability to establish by ordinance, one or more zones to attract growth in targeted industries. Qualified businesses locating or	Recipients are in the technology, tourism and defense industries.	Once a local zone has been established, incentives may be provided for up to ten years. Each locality designs and administers its own program.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
				expanding operations in a zone may receive local permit and user fee waivers, local tax incentives, special zoning treatment, or exemption from ordinances.			
Virginia	New Markets Tax Credit	Virginia Small Business Financing Authority (VSBFA)	Tax credit	The New Market Tax Credit (NMTC) program authorizes $26 billion in private investment capital to economically distressed areas through a Community Development Entity (CDE) - a privately owned, for-profit financial corporation. The goal is to improve access to capital in distressed areas. Investors invest in a professionally managed CDE, and the CDE invests the capital it raises in projects in economically distressed areas. Investors receive a portion of CDE profits and the incentive of a credit against federal tax liability equal to 39% of their investment.	A CDE makes investments (equity investments and business loans) in qualifying businesses in qualifying census tracts. CDE loans can be approximately 100-150 basis points below comparable bank financing. NMTC funding is flexible, but it is not a grant.	A candidate for NMTC funding is generally seeking $2 million.	Ongoing
Virginia	Sales/Use and Property Tax Exemptions	Department of Taxation; Localities	Tax exemption	The objective is to encourage high-tech investment.	This program provides sales and use tax exemption for purchasers of production-related machinery and equipment, semiconductor clean rooms or equipment and other tangible personal property used primarily in the	The amount of state sales tax exempted is the benefit.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					integrated process of designing, developing, manufacturing or testing a semiconductor product. Certain computer equipment used in a data center that meets minimum capital investment, job creation, and wage level criteria may also be exempt from sales and use tax. Localities may elect to impose reduced property tax rates on semiconductor manufacturing machinery and tools, equipment for biotechnology R&D and production, aircraft, and certain equipment used in a data center.		
Virginia	Green Jobs Tax Credit	Virginia Department of Taxation	Tax credit	For taxable years before 1 January 2018, a taxpayer will be allowed a $500 credit against the Virginia personal or corporate income tax for each new green job created within the Commonwealth by the taxpayer.	A "green job" means employment in industries relating to the field of renewable, alternative energies, including the manufacture and operation of products used to generate electricity and other forms of energy from alternative sources that include hydrogen and fuel cell technology, landfill gas, geothermal heating systems, solar heating systems, hydropower systems, wind systems, and biomass and biofuel systems. For purposes of the tax credit, the Bureau of Labor Statistics Green Jobs Definition is used	The $500 credit is available for all qualifying jobs paying at least $50,000. The credit will be first allowed for the taxable year in which the job has been filled for at least one year and for each of the four succeeding taxable years, provided that the job is continuously filled during the respective taxable year. Each taxpayer may claim the credit for up to 350 green jobs.	This program sunsets on 31 December 2017.

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					and is defined as either: Jobs in businesses that produce goods or provide services that benefit the environment or conserve natural resources and/or jobs in which workers' duties involve making their establishment's production processes more environmentally friendly or use fewer natural resources.		
Virginia	Virginia Economic Development Incentive Grant (VEDIG)	Virginia Economic Development Partnership	Grant	The objective is to assist and encourage companies to invest and create new employment opportunities by locating significant headquarters, administrative or service sector operations in Virginia.	Recipients include companies in an area with a population of 300,000 or more that create 400 new full-time jobs with average salaries at least 50% greater than prevailing wages, or 300 jobs at 100% greater than prevailing average wages, and capital investment of at least $5 million or $6,500 per job, whichever is greater. Elsewhere, a company need only create 200 new full-time jobs.	The support levels are determined by the Secretary of Commerce and Trade based on financial analysis from VA Economic Development Partnership, paid in five equal annual disbursements starting in third year of completion of the capital investment and job creation requirements.	Ongoing
Virginia	Major Eligible Employer Grant (MEE)	Virginia Economic Development Partnership (VEDP) and Office of the Governor	Grant	The objective is to encourage significant capital investment and job creation by Virginia manufacturers.	The program targets major employers that make a capital investment of at least $100 million and create at least 1,000 new jobs (a minimum of 400 jobs if the average pay is at least twice the locality's prevailing average wage.)	The amount of each MEE grant is determined by the Secretary of Commerce and Trade, based on VEDP's return on investment analysis and recommendation, and is subject to the approval by the Governor. MEE grants are paid in five to seven equal annual instalments beginning in the third year after the capital investment and job creations targets are met.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Virginia	Tobacco Region Opportunity Fund (TROF)	Virginia Tobacco Region Revitalization Commission	Grant	The program is intended to support the revitalization of tobacco dependent regions and communities. This goal is measured by job creation, workforce participation rate, wealth, diversity of economy and taxable assets.	The grants are provided to recipients within Virginia's tobacco producing region (34 counties and six cities in Southside and Southwest Virginia.) Eligible projects must include (1) a minimum private capital investment of $1 million within 36 months and (2) a minimum of 10 jobs created within 36 months (the job minimum may be lower if the jobs pay much higher than the local prevailing wage or the jobs are created in a locality with a very high unemployment rate.)	The Commission determines the grant amounts based on local unemployment rates, prevailing wage rates, capital investment levels, industry type, and other factors as determined by the Commission.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Virginia	Economic Development Loan Fund (EDLF)	Virginia Small Business Financing Authority	Loan	The Virginia Economic Development Loan Fund facilitates capital investment in Virginia's eligible communities by providing eligible borrowers direct loans which fill the "gap" financing need not met by equity or conventional financing.	Community eligibility is determined based on guidelines set by the federal Economic Development Administration and are generally those with an unemployment rate 1% higher than the national average for the most recent 24-month period, or that have a per capita income no greater than 80% of the national level. Eligible borrowers include local Industrial or Economic Development Authorities and businesses engaged in technology, biotechnology, tourism, engine and vehicle manufactures for the professional motor sports industry, basic industries, manufacturing, and those businesses or entities that provide for a locality's economic and "quality of life" development.	Finance can be provided for up to a maximum of 40% of the business project cost or $1 million, whichever is less. Generally, loans have a 10-year maturity.	Ongoing
Virginia	Commonwealth of Virginia Sale and Use Tax Exemption (Form ST-16;	Department of Taxation	Sales and Use Tax Exemption	The objective is to support the commercial fishing industry and the certain private businesses that operate watercraft.	Recipients include watermen who extract fish, bivalves, or crustaceans from waters for commercial purposes and other private businesses that	The amount of the benefit is equal to the amount of the tax that does not have to be paid.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
	§ 58.1-609.2.4)				use watercraft to conduct their business.		
Washington	Distressed Area Business and Occupational Tax Credit	Department of Revenue	Tax credit	Under the Revised Code of Washington (RCW) 82.62.030 and 82.62.045, certain areas in the state are eligible for a credit against the B&O tax liability at the rate of $2,000 or $4,000 per new job created by manufacturing, research and development or computer software firms.	This tax break applies to 1) Counties: Adams, Asotin, Benton, Chelan, Clallam, Columbia, Cowlitz, Ferry, Franklin, Grant, Grays Harbor, Kittitas, Klickitat, Lewis, Mason, Okanogan, Pacific, Pend Oreille, Skagit, Skamania, Steven, Whitman and Yakima; 2) Metropolitan Statistical Area: Whatcom; and 3) Community Empowerment Zones: Bremerton, Tacoma, White Center, Yakima, Marysville, Snohomish, Sultan, Acme, Deming, Everson, Maple Falls, Sumas, Clearwater, Queets and Quilcene.	This program provides a credit against the B&O tax liability at the rate of $2,000 or $4,000 per new job created.	Ongoing
Washington	Distressed Area Sales and Use Tax Deferral/Exemption Program	Department of Revenue	Tax exemption	This program falls under RCW 82.60.040 and 82.60.049 and is available for new or remodeled buildings and/or equipment used in manufacturing or research and development activities in rural countries or economically distressed areas.	This tax break applies to 1) Counties: Adams, Asotin, Benton, Chelan, Clallam, Columbia, Cowlitz, Ferry, Franklin, Grant, Grays Harbor, Kittitas, Klickitat, Lewis, Mason, Okanogan, Pacific, Pend Oreille, Skagit, Skamania, Steven, Whitman and Yakima; 2) Metropolitan Statistical Area: Whatcom; and 3) Community Empowerment Zones: Bremerton, Tacoma, White Center, Yakima, Marysville, Snohomish, Sultan, Acme,	The amount varies.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					Deming, Everson, Maple Falls, Sumas, Clearwater, Queets and Quilcene.		
Washington	Fishing Boat Fuel	Department of Revenue	Tax exemption	Per RCW 82.08.0298 and 82.12.0298, diesel fuel used by vessels engaged in commercial deep sea fishing or in the operation of commercial charter fishing boats is exempt from retail sales & use tax, if such vessels regularly operate outside of state territorial waters and if the gross income from such fishing activities is more than $5,000 per year.	Recipients are vessels engaged in commercial deep sea fishing or in the operation of commercial charter fishing boats.	The amount varies.	Ongoing
Washington	Prototype of Aircraft Parts	Department of Revenue	Tax exemption	Under this program, purchases of materials used to develop prototypes of aircraft parts are exempt from sales/use tax, if the firm that develops the prototype has taxable sales of less than $20 million annually. Further, the statute limits the maximum amount of sales tax exemption to $100,000 per firm.	Recipients are small manufactures of aircraft parts.	The statute limits the maximum amount of sales tax exemption to $100,000 per firm.	Ongoing
Washington	Ships and Vessels Under Construction	Department of Revenue	Tax exemption	The objective is to support state's shipyards.	Recipients include shipyards building vessels that are 1,000 tons or more.	The amount varies.	Ongoing
Washington	Small Timber Harvester	Department of Revenue	Tax exemption	The objective is to reduce tax burden on small tree harvests.	Recipients are small timber harvesters.	The amount varies.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Washington	$50 Minimum Timber Tax	Department of Revenue	Tax exemption	The objective is to support smaller harvesters and to reduce administrative costs for harvesters and the Department of Revenue.	Recipients are small timber harvesters.	Any timber harvester incurring less than $50 in timber tax liability per quarter is excused from paying the timber excise tax.	Ongoing
Washington	Washington State Competitiveness Program	Department of Revenue	Rebates	This program supports the film industry by providing rebates to qualified companies.	The recipient is the film industry.	This program provides a rebate of up to 20% of in state film related expenditures with a $1 million cap per production. Administered by a not-for-profit group, Washington Film Works. This program is capped at $3.5 million annually.	Ongoing
Washington	Sales Tax Exemptions	Department of Revenue	Retail sales and use tax exemption	This program provides a retail sales/use exemption for the rental of production services to motion picture or video production businesses. Such equipment includes video, electronic, lighting or motion picture equipment.	The recipient is the film industry.	This program provides an exemption of: sales and use taxes on rental equipment and purchase of services; all taxes of vehicles used in production; and hotel/motel tax with 30 consecutive day stay.	Ongoing
Washington	Rural County Business and Occupation (B&O) Tax Credit for New Employees	Department of Revenue	Tax credit	The Rural County B&O Tax Credit for New Employees program provides a credit against the B&O tax for each new employment position filed and maintained by qualified businesses located in a rural county or Community Empowerment Zone (CEZ).	Recipients include businesses located in an eligible rural county or a Community Empowerment Zone.	This program provides tax credits of either $2,000 or $4,000 for each new qualified employment position.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Washington	Biofuels Production Incentive (Energy Freedom Fund)	Department of Revenue	Loans and grants	This program provides low-interest loans for, and grants for R&D of new and renewable energy sources, including infrastructure, facilities, technologies and research and development that will advance Washington's move towards energy independence.	Recipients include public R&D institutions in partnership with private entities.	Since the inception of the program, a total of $18 million in grants and low-interest loans has been provided to local public-private partnerships.	Ongoing
Washington	Biofuels Property and Leasehold Tax Exemption	Department of Revenue	Tax exemption	This program provides property and leasehold tax exemptions on investments in buildings, equipment and labor for the purpose of manufacturing biodiesel, biodiesel feedstock or alcohol fuel.	Recipients are biofuel manufacturers.	This program provides exemption from the property tax for six assessment years following the date on which the facility, or addition to the existing facility, becomes operational.	Ongoing
Washington	High Unemploymen t County Sales & Use Tax Deferral/Waiv er for Manufacturing Facilities	Washington State Department of Revenue	Tax deferral	This program grants a deferral of sales/use tax on purchases of qualifying machinery, equipment and construction of qualified buildings to approved businesses that are: (1) located in qualifying counties or Community Empowerment Zones (CEZs); and, (2) engaged in any of the following activities: ŸŸmanufacturing, research and development laboratories, commercial testing facilities of	To qualify for the program, businesses must: (1) be located in a qualified county or a CEZ; (2) be engaged in manufacturing activities, the conditioning of vegetable seeds; or (3) be engaged in activities performed by research and development laboratories, or commercial testing laboratories but only when the activities performed are intended to ultimately result in the production of a new, different, or useful substance or article of tangible personal property for	The amount varies.	Expires on 1 July 2020.

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
				vegetable seed conditioning. The program allows for the waiver of the deferred sales and/or use tax when all program requirements have been met. Qualifying counties are those with an unemployment rate that is at least 20% above the state average for three years.	sale. Eligible businesses also must invest in one or both of the following activities: (1) the construction of new structures, or expansion or renovation of existing structures to increase floor space or production capacity used for the qualifying activities; (2) the purchase of new industrial and research fixtures, equipment, and support facilities that are integral to the manufacturing or research and development operation.		

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Washington	Reduced Business and Occupation (B&O) Tax Rates for Timber Activities	Washington State Department of Revenue	Tax reduction	This program provides a B&O tax reduction for certain timber activities.	The tax reduction is for eligible business involved in manufacturing and processing for hire of timber products into other timber products or timber products into wood products. Businesses manufacturing (or processing for hire) wood products into other wood products do not qualify for this preferred B&O tax rate. For example, manufacturing wood windows from dimensional lumber does not qualify for the preferred B&O tax rate. The eligible activities include: sales of standing timber (that must be severed from the land within 30 months); extracting or extracting for hire timber; — manufacturing or processing for hire timber into timber products or wood products; manufacturing or processing for hire timber products into other timber products or wood products; selling timber at wholesale.	The amount varies.	Ongoing
West Virginia	Direct Use Exemptions	West Virginia Department of Tax and Revenue	Tax exemptions	To support manufacturing by providing tax exemptions to qualified companies.	Recipients include certain qualified manufacturers.	Purchases of equipment, supplies, materials and services intended for direct use or consumption in the activity of manufacturing are exempt from sales tax.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
West Virginia	Fee Free Location	West Virginia Department of Tax and Revenue	Location discounts	The objective is to encourage film production within the state.	The recipient is the film industry.	The amounts vary.	Ongoing
West Virginia	Miscellaneous Enhancements	West Virginia Department of Tax and Revenue	Discounted services	The objective is to encourage film production within the state.	The recipient is the film industry.	Depending on the scope of an Entertainment Production project, the West Virginia Film Office may assist with negotiations of "soft" incentives (*e.g.*, discounted location fees, office space rental, lodging, vehicle rentals etc.).	Ongoing
West Virginia	Corporate Headquarters Credit	West Virginia Development Office	Tax credit	A credit is available to a company that relocates its corporate headquarters to West Virginia.	Recipients include companies in manufacturing, information processing, warehousing, goods distribution and destination-oriented tourism.	If at least 15 new jobs are created, the allowable credit is 10% of adjusted qualified investment. If the corporate headquarters relocation results in 50 or more new jobs, the allowable credit is 50% (or such other allowable new jobs percentage) of adjusted qualified investment.	Ongoing
West Virginia	Economic Opportunity Credit	West Virginia Development Office	Tax credit	The objective is to encourage job creation in the state.	Qualified companies are those that create jobs within the state with those companies that pay higher than the median wage receiving a larger tax credit.	Companies that create at least 20 new jobs (10 jobs in the case of small businesses) as a result of their business expansion projects can offset up to 80% of the corporate net income tax and personal income tax attributable to the qualified investment. Companies that create higher paying jobs can offset up to 100% of these taxes. Companies creating less than 20/10 new jobs receive a	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
						$3000 tax credit for each new job.	
West Virginia	Economic Infrastructure Bond Fund	West Virginia Development Office	Bond	The West Virginia Economic Infrastructure Bond Fund, a financial assistance program, provides funding for projects likely to foster and enhance economic growth and development. Emphasis will be placed on Business and/or Industrial Parks.	Recipients are located statewide with an emphasis on business/industrial parks.	Interest rates for a for-profit sponsor is a minimum of the prime rate minus 3% (to be fixed at closing). The length of the loan will be negotiated on each project and will not exceed the useful life of the assets being financed or 20 years, whichever is less. The West Virginia Infrastructure and Jobs Development Council may defer the repayment of principal and interest up to 5 years. The maximum loan amount for a private or public sector project is $3 million. The maximum participation rate for each project is 70% for private sector projects and 90% for public sector projects.	Ongoing
West Virginia	Five for Ten Program	West Virginia Development Office	Tax credit	This program provides a tax credit for companies that make a qualified investment of at least $50 million to an existing base of $100 million or more.	Recipients are qualified manufacturers.	This program establishes the value of asset improvements at salvage value for property tax evaluations for 10 years.	Ongoing
West Virginia	High-Tech Manufacturing Credit	West Virginia Development Office	Tax credit	This program provides a tax credit for businesses that manufacture certain computers and peripheral equipment, electronic components or semiconductors.	Recipients are manufacturers of certain computer equipment, electronic components or semiconductors that create at least 20 new jobs.	Eligible companies receive a tax credit to offset 100% of the business and occupation tax, business franchise tax, corporate net income tax, and personal income tax on certain income for 20 years.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
West Virginia	Coal Loading Facilities Credit	West Virginia Department of Tax and Revenue	Tax credit	Enhance coal industry competitiveness	Coal industry	The credit is equal to 10% of a calculated qualified investment and applied over a 10-year period to offset up to 50% of annual tax liability for Business Franchise Tax, Business and Occupation Tax and Severance Tax.	Ongoing
Wisconsin	Small Cities Community Development Block Grant Program for Blight Elimination & Brownfield Redevelopment	Department of Administration	Grant	Community Development Block Grant (CDBG) Program-Blight Elimination and Brownfield Redevelopment Program provide financial assistance to communities in assessing or remediating environmental contamination on abandoned, idle or underused, and blighted commercial or industrial sites to promote development of those sites.	Recipients include local governments, businesses and individuals assessing and remediating the environmental contamination of an abandoned, idle, or underused industrial or commercial facility or site.	Awards are made as grants to eligible local governments. The local government may loan or grant the funds to local businesses or non-profit organizations to conduct an environmental audit or environmental remediation. The maximum award is $100,000 for environmental audits and $500,000 for environmental remediation projects. The local government must contribute at least 25% of the total project cost from other sources. Municipalities that receive grants must make a commitment to pursue recovery of environmental remediation costs from parties causing the contamination and to reimburse the Department a proportional share of CDBG funds. In addition, all program income received in connection with loans to businesses or nonprofit corporations must be paid to the Department within 30 days.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Wisconsin	Tax Incremental Financing	Department of Revenue	Loan	Tax Incremental Financing (TIF) can help a municipality undertake a public project to stimulate beneficial development or redevelopment that would not otherwise occur. It is a mechanism for financing local economic development projects in underdeveloped and blighted areas. Taxes generated by the increased property values pay for land acquisition or needed public works.	A city or village can designate a specific area within its boundaries as a TIF district and formulate a plan to develop it. TIF projects must be approved by the municipality's planning commission and legislative body. At least 50% of the TIF district's property area must be blighted, in need of rehabilitation or be suitable as an industrial site.	The amount of assistance under this program varies depending on the project. TIF is based on two working principles: (1) new private development expands the municipality's tax base, thereby increasing property tax revenues; and, (2) if the municipality must provide public improvements to attract the development, the overlying tax districts that benefit from the resulting increase in the community's tax base should share in the costs of improvement.	Ongoing
Wisconsin	Development Opportunity Zone Credits	Wisconsin Economic Development Corporation (WEDC)	Tax credit	The objective is to incentivize new and expanding businesses in the cities of Beloit, Janesville, and Kenosha by providing non-refundable tax credits to assist with the creation and retention of new, full-time jobs, environmental remediation, and capital investment.	Recipients include businesses located in, or relocating to Beloit, Janesville, or Kenosha.	The credit amount is tied to the type of activity, or number and type of jobs being created.	Ongoing
Wisconsin	Early Stage Business Investment Program	WEDC	Tax credit	This program allocates non-refundable tax credits to investors for the purpose of making investments in certified early-stage businesses known as qualified new business ventures, or QNBVs.	Eligible Angel investors include (1) Angel Individuals, (2) Angel Entities: groups of individuals formed to invest in one company only, and (3) Angel Networks: groups or individuals formed to make multiple investments in various qualified companies.	This program provides a non-transferrable tax credit for 25% of the total amount the investor invests and keeps invested for three years in a qualified company.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
					To be considered eligible, each individual must meet accreditation standards as a sophisticated, high-net worth person.		
Wisconsin	Film Production Company Investment Tax Credits	Department of Tourism	Tax credit	Tax credits are awarded to companies on qualified film production expenses.	Recipients are film production companies.	The tax credit is equal to 15% of price/cost of eligible expenditures.	Ongoing
Wisconsin	Food Processing and Food Warehousing Investment Tax Credit	Department of Agriculture, Trade and Consumer Protection (DATCP)	Tax credit	Tax credits are awarded for food processing modernization or expansion related to food processing or warehousing operations.	Recipients are food processing plants and food warehouses	This program provides a tax credit up to 10% of the amount paid in the taxable year for a food processing plant or food warehouse modernization or expansion.	Ongoing
Wisconsin	Woody Biomass Harvesting and Processing Tax Credit	DATCP	Tax credit	Tax credits are awarded for equipment investment used to harvest or process woody biomass for fuel.	Eligible recipients are those that meet the equipment investment requirements.	This program provides a tax credit up to 10% of the amount paid in the taxable year for equipment used primarily to harvest or process woody biomass that is used as fuel or component of fuel.	Ongoing
Wisconsin	Small Business Innovation Research-Small Business Technology Transfer (SBIR-STTR) Assistance	WEDC	Grants or loans	This is an interagency program providing grants or loans to early-stage, high-tech Wisconsin businesses to allay the costs of hiring a qualified, independent third party to perform services that assist the businesses in securing private or federal funding.	Recipients are those starting or expanding technology-based or research oriented businesses or a firm located in Wisconsin that relies on use of technology.	This program provides up to $4,000 per micro grant (up to $8,000 total) per company. Each company must provide at least a 25% cash match per each micro-grant.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Wisconsin	Economic Development Credit	Department of Revenue and WEDC	Tax Credit	To promote manufacturing and jobs in the state.	The eligible activities that could qualify under the program include: (1) creating and maintaining full-time jobs; (2) making a significant investment in new equipment, machinery, real property, or depreciable personal property; (3) making significant investments in the training or re-education of employees for the purposes of improving the productivity or competitiveness of the business; or (4) locating or retaining corporate headquarters in Wisconsin, or retaining employees holding full-time jobs in Wisconsin.	This nonrefundable credit may be claimed against the corporate income and franchise tax or against the insurance premiums tax. The amount of the credit available is limited to $103.2 million plus an additional $100 million. Unused tax credit amounts may be carried forward for up to 15 years.	For the taxable years beginning on or after 1 January 2016, this program was replaced by the Business Developme nt Tax Credit that provides a refundable tax. However, the Economic Developme nt tax credit can be carried forward for up to 15 years.
Wisconsin	Business Development Tax Credit (BTC)	Department of Revenue and WEDC	Tax Credit	The Business Development Tax Credit (BTC) Program supports job creation, capital investment, training and the location or retention of corporate headquarters by providing companies with refundable tax credits that can help to reduce their Wisconsin	Evaluation of all BTC applications will include, but is not limited to, the following factors: Whether the project might not occur without the allocation of tax credits; the extent to which the project will increase employment in this state; The extent to which the project will contribute to	1. Up to 10% of the wages the claimant paid to an eligible employee in the taxable year. 2. In addition to any amount claimed for an eligible employee under 1., up to 5% of the wages the claimant paid to an eligible employee in the taxable year if the eligible	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
				state income tax liability or provide a refund.	the economic growth of this state; The extent to which the project will increase geographic diversity of available tax credits throughout this state; the financial soundness of the business; any previous financial assistance that the business received from the Department of Commerce or the Wisconsin Economic Development Corporation (WEDC). Businesses that are not assisted except in extraordinary circumstances include, but are not limited to, the following: payday loan and title loan companies; telemarketing, other than inbound call centers; pawn shops; media outlets; retail; farms; primary care medical facilities; financial institutions; and businesses in the hospitality industry.	employee is employed in an economically distressed area as determined by WEDC. 3. Up to 50% of the claimant's training costs to undertake activities to enhance an eligible employee's general knowledge, employability, and flexibility in the workplace; to develop skills unique to the claimant's workplace or equipment; or to develop skills that will increase the quality of the claimant's product. 4. Up to 3% of personal property investment and up to 5% of real property investment in a capital investment project that involves a total capital investment of at least $1,000,000 or, if less than $1,000,000, involves a capital investment equal to at least $10,000 per eligible employee employed on the project.	
Wisconsin	Brownfield Grant Program	Department of Commerce	Grants	This program provides grants to persons, businesses and local government to remediate contamination on abandoned, underused, or blighted commercial and industrial sites. Funds originate from Wisconsin's Environmental Improvement Fund.	Eligible recipients include a city, village, town, county, individual, partnership, corporation or limited liability company.	A total of $6.57 million per year is provided under this program.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	Policy Objective	To Whom	Amounts	Duration of the Program
Wyoming	Film Industry Financial Incentive	Wyoming Film Office	Cash rebate	The objective is to encourage production companies to use Wyoming as a location for film production.	The recipient is the film industry.	This program provides a cash rebate of 12%-15% of the dollars spent in the State of Wyoming by film production companies during filming in the state. The minimum spending within the state required is $200,000.	Ongoing
Wyoming	Tax Exemptions for Manufacturing and Energy	Department of Revenue	Tax exemption	This program provides sales and use tax exemptions to promote manufacturing and encourage the expansion of clean coal technology.	Recipients are manufacturers and energy companies.	This program provides a comprehensive sales and use tax exemption for machinery, equipment and services used in construction of manufacturing or coal to gas/liquid facilities	Ongoing
Wyoming	Minerals to Value Added Products Program	Wyoming Business Council	Guarantees	The objective is to encourage the recruitment and operation of commercial scale minerals to value added products facilities by providing mineral product input guarantees.	Recipients are refineries.	The total amount provided is up to $50,000,000.	Ongoing