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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 communication, dated and received on 30 June 2021, 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 2019 and 2020 fiscal years (1 October 2018 through 30 September 2020). 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 2019-2020.

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 Agriculture Improvement Act of 2018 (P.L.115-334) (2018 Farm Act), enacted 20 December 2018, which supersedes the Agricultural Act of 2014 as the authorizing legislation for most commodity and standing disaster programs beginning in FY 2019.

4. To whom and how is assistance provided

(a) Price Loss Coverage (PLC)

The 2018 Farm Act reauthorized the Price Loss Coverage (PLC) program, which provides payments on a share of historical base acres and yields when the national price as defined in legislation is less than the statutory effective reference price for that commodity. Payments are tied to historical base acres and historical yields without any requirement to produce. 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, seed cotton, and pulses. PLC payments are made no earlier than 1 October after the end of the applicable marketing year for the covered commodity. As in the 2014 Act, producers elect to participate in either PLC or ARC, but the 2018 Farm Act allows them to change their program elections annually beginning in crop year 2021.

Total expenditures by fiscal year:

FY 2019 – $1.9 billion
FY 2020 – $1.9 billion

(b) Agriculture Risk Coverage (ARC)

The 2018 Farm Act reauthorized the Agricultural Risk Coverage (ARC) program, which 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, and payments are tied to historical base acres. 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, seed cotton, and pulses. ARC payments are made no earlier than 1 October after the end of the applicable marketing year for the covered commodity. As described above, producers elect to participate in either ARC or PLC, but the 2018 Act allows them to change their program elections annually beginning in crop year 2021.

Total expenditures by fiscal year:

FY 2019 – $1.1 billion
FY 2020 – $0.7 billion

(c) Dairy Margin Coverage (DMC)

The 2018 Farm Act replaced the Margin Protection Program for Dairy Producers (MPP) with a similar program, Dairy Margin Coverage (DMC), effective through 2023. Like MPP, DMC is a risk management program that provides payments to participating dairy producers on enrolled average historical production when the difference (margin) between the U.S. all-milk price and the national average feed cost (as calculated by a statutory formula) falls below a certain dollar amount selected by the producer. Catastrophic coverage is available at the cost of an annual $100 administrative fee and provides payments when the margin is less than $4.00 per hundredweight (cwt). Producers may also purchase buy-up coverage, ranging from $4.00 to $9.50 per cwt (Tier 1 for enrolled historical production up to 5,000 hundredweight) and $4.00 to $8.00 per cwt (Tier 2 for enrolled historical production above 5,000 hundredweight), at premium rates that vary with the level of coverage. Under DMC, an operation that enrols in the program must remain in the program through 2023, although there is annual flexibility to modify coverage levels. The FY 2019 net expenditures includes MPP premium refunds provided for by the 2018 Farm Act.

Net expenditures by fiscal year:

FY 2019: $348.8 million
FY 2020: $208.5 million

(d) The Milk Donation Reimbursement Program (MDRP)

The 2018 Farm Act authorized the Milk Donation Reimbursement Program (MDRP), which reimburses fluid milk processors for costs incurred in donating fluid beverage milk to low income groups. Eligible dairy organizations must partner with an eligible non-profit distributing organization to participate in the programme.

Total expenditures by fiscal year:

FY 2019 – $0 million
FY 2020 – $0 million

(e) 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 2018 Farm Act reauthorized Non-recourse Marketing Assistance Loans and Loan Deficiency Payments (LDP) with no changes except for an increase in the loan rates for most covered commodities (the exceptions are peanuts, other oilseeds, wool, mohair, and honey) and an adjustment in the loan rate for upland cotton. The upland cotton loan rate has been updated by adjusting the lower bound rate so that it cannot fall below 98% of the preceding year's loan rate for the base quality of upland cotton.

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 (marketing loan gain). Producers who choose not to take out a loan can receive a loan deficiency payment equivalent to the value of a marketing loan gain. Loan rates are fixed in the legislation.

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

FY 2019 – $1 million
FY 2020 – $197 million

Price Support for Sugar

(f) Sugar

The 2018 Farm Act reauthorized the non-recourse marketing loan program for sugar with a minor adjustment to loan rates. 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 is transferred to the Commodity Credit Corporation (CCC).

The national loan rate for raw cane sugar is: 19.75 cents/pound. The national loan rate for refined beet sugar is: 25.37 cents/pound.

Total net expenditures by fiscal year:

FY 2019 – $0 million
FY 2020 – $0 million

Other Commodity Products

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

The 2018 Farm Act reauthorized the Special Competitiveness Program for ELS Cotton, which makes payments 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 113% of ELS loan rate.

Total expenditures by fiscal year:

FY 2019 – $0 million
FY 2020 – $11 million

(h) Economic Adjustment Assistance for Textile Mills

The 2018 Farm Act reauthorized economic adjustment assistance payments to domestic users of upland cotton (formerly known as Economic Adjustment Assistance for Users of Upland Cotton) for all documented uses 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 2019 – $49 million
FY 2020 – $29 million

Disaster, Emergency, and Risk Management Assistance for Agricultural Producers

(i) Standing disaster assistance programs

The 2018 Farm Act reauthorized the standing disaster assistance programs for livestock and nursery sectors. The programs provide disaster assistance payments to producers of eligible commodities 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.

The Livestock Indemnity Program (LIP) provides payments to eligible producers for livestock death losses in excess of normal mortality due to adverse weather, attack by protected predators, and certain diseases, and for livestock sold at a reduced price because of injury from an eligible loss condition. Indemnity payment rate is 75% of market value of applicable livestock, as determined by the Secretary of Agriculture.

Total expenditures by fiscal year:

FY 2019 – $50 million
FY 2020 – $62 million

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 2019 – $288 million
FY 2020 – $157 million

The 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 2019 – $46 million
FY 2020 – $60 million

The Tree Assistance Program (TAP) 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. The 2018 Farm Act increased the reimbursement rate to 75% for beginning or veteran farmers or ranchers.

Total expenditures by fiscal year:

FY 2019 – $15 million
FY 2020 – $11 million

(j) Risk management programs

Non-insured Crop Disaster Assistance Program (NAP)

The 2018 Farm Act reauthorized the Non-insured Crop Disaster Assistance Program (NAP), which provides coverage to producers of crops not currently insurable. The program covers losses above 50%, paid at 55% of market price. Eligible producers pay an administrative fee to participate. Eligible producers also have 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 2019 – $153 million
FY 2020 – $131 million

Crop Insurance

The Federal Crop Insurance Program (FCIP) indemnifies producers against losses in yield, crop revenue, margin, whole farm revenue, and other types of losses. FCIP is permanently authorized under the Agricultural Adjustment Act of 1938 (7 U.S.C. 1281) and the Federal Crop Insurance Act of 1980 (7 U.S.C. 1505). The 2018 Farm Act continues programs established in the 2014 Farm Act, including the Supplemental Coverage Option (SCO) and Stacked Income Protection Plan (STAX), and introduces limited changes to existing FCIP products and policies, primarily aimed at expanding coverage for existing and new insurance product offerings.

The benefit amounts reported below are the premium subsidies on policies purchased by producers:

FY 2019 – $6.45 billion
FY 2020 – $6.47 billion

(k) Ad hoc disaster assistance

Wildfires and Hurricanes Indemnity Program (WHIP)

Under the Bipartisan Budget Act of 2018, WHIP payments were provided to agricultural producers to offset losses from hurricanes and wildfires during 2017. Eligible wildfire losses included losses due to fire, mudslides, and heavy smoke. Hurricane losses, including losses from related conditions such as excessive rain and flooding, were automatically eligible if they occurred in counties with qualifying Presidential Emergency Disaster Declaration or Secretarial Disaster designation. Eligible commodities included crops, trees, bushes, and vines. Compensation was based on individual losses and calculated based on the expected value of the lost crop, the value of the crop harvested, insurance coverage, and insurance payments received. Producers with crop insurance or non-insured crop disaster assistance program (NAP) coverage were eligible for higher loss compensation than those who were uninsured. Producers receiving WHIP payments were required to purchase crop insurance, or NAP if crop insurance was not available, for the next two years after payments were received. Total compensation was not to exceed 85% of the value of losses.

In addition to WHIP, USDA provided a grant to the State of Florida to reimburse citrus producers for the cost of buying and planting replacement trees, including resetting and grove rehabilitation, and for repair of damages to irrigation systems and for losses resulting from damage caused by the 2017 hurricanes.

In 2019, the Wildfires and Hurricanes Indemnity Program Plus (WHIP+) was developed to implement disaster provisions in the Additional Supplemental Appropriations for Disaster Relief Act of 2019. WHIP+ provided payments to agricultural producers for crop, tree, bush, and vine losses related to the consequences of hurricanes, floods, tornados, typhoons, volcanic activity, snowstorms, extreme drought, excess moisture, and wildfires that occurred in 2018 and 2019. WHIP+ also provided assistance, including through State grants, to compensate producers for other production and storage losses in 2018 and 2019, as well as payments related to prevented planting in 2019.

Total expenditures by fiscal year:

FY 2019 - $445 million
FY 2020 - $353 million

(l) Ad hoc emergency assistance programs

Market Facilitation Program (MFP)

Using Commodity Credit Corporation (CCC) Charter Act authorities, MFP provided direct payments in 2018 and 2019 to producers of commodities impacted by retaliatory tariffs resulting in the loss of traditional export markets. Commodities eligible for 2018 MFP were: almonds, fresh sweet cherries, corn, cotton, milk, hogs, soybeans, sorghum, and wheat. Payments were made using commodity-specific payment rates that were paid on actual production. In the case of milk and hogs, payments were made on production (milk) or inventories (hogs) during a specified period.

In 2019, MFP covered hogs and milk, specialty crops (fresh sweet cherries, cranberries, table grapes, ginseng, and tree nuts) and non-specialty crops. MFP payments for non-specialty crops were made based on a county-level payment rate that applied to planted acres of all eligible non-specialty crops (alfalfa hay, barley, canola, corn, crambe, dried beans, dry peas, extra-long staple cotton, flaxseed, lentils, long grain and medium grain rice, millet, mustard seed, oats, peanuts, rapeseed, rye, safflower, sesame seed, small and large chickpeas, sorghum, soybeans, sunflower seed, temperate japonica rice, triticale, upland cotton, and wheat). Tree nuts were included at a single rate for eligible tree nuts (almonds, hazelnuts, macadamia nuts, pecans, pistachios, and walnuts). Total expenditures by fiscal year:

FY 2019 – $13.7 billion
FY 2020 – $9.1 billion

Coronavirus Food Assistance Program (CFAP)

CFAP provides financial assistance to producers of a broad range of agricultural products, including row and specialty crops, livestock, poultry, dairy, aquaculture, and other commodities, for which commodity prices and/or market supply chains were negatively impacted by the COVID-19 pandemic. This program was authorized and funded by the Coronavirus Aid, Relief, and Economic Security Act (CARES) and Commodity Credit Corporation (CCC) Charter Act authorities. Payments were made on a percentage of total production, realized losses, sales, or crop or animal inventories, as specified in regulation.

FY 2019 - N/A
FY 2020 - $10.7 billion

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

(m) Grazing Livestock on Federal Land

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

FY 2019 – $61 million
FY 2020 – $58 million

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

The 2018 Farm Act reauthorized the Reimbursement Transportation Cost Payment Program for Geographically Disadvantaged Farmers and Ranchers (RTCP) to reimburse geographically disadvantaged producers with grants for a portion of the cost to transport agricultural commodities or inputs used to produce an agricultural commodity.

FY 2019 – $2 million
FY 2020 – $0 million

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

The 2018 Farm Act reauthorized the Biorefinery, Renewable Chemical, and Biobased Product Manufacturing Assistance Program and expanded the definition of "eligible technologies" to include technologies that produce one or more or a combination of advanced biofuels, renewable chemicals, or biobased products. 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.

FY 2019 – $13 million
FY 2020 – $9 million

(p) Repowering Assistance Program

The 2018 Farm Act repealed the Repowering Assistance Program.

5. Duration

The policies described were generally in effect for fiscal years 2019-2020. However, not all policies or programs were in effect, nor were payments necessarily made under the relevant policies or programs 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 2019 and 2020.

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 $250 million in fiscal year 2019 and $560 million in fiscal year 2020.

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 2019 and 2020.

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 $50 million in fiscal year 2019 and $50 million in fiscal year 2020.

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 2019 and 2020.

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 $1,490 million in fiscal year 2019 and $1,330 million in fiscal year 2020.

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]

2.1 Advanced Research Projects Agency – Energy: Projects

1. Period covered by the notification

The period covered is fiscal years 2019 and 2020.

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"
- P.L. 116-260, Section 10001, "Consolidated Appropriations Act, 2021" ARPA-E Amendments

[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 some funding levels for DOE programs in subsidy notifications (prior to 2015) 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.

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).

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 2019	FY 2020
ARPA-E	$359.8	$332.5

7. Duration

ARPA-E Projects 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.

2.2 Cybersecurity for Energy Delivery Systems[3]

1. Period covered by the notification

The period covered is fiscal years 2019 and 2020.

2. Policy objective and/or purpose

To reduce the risk of energy disruptions due to cyber events by focusing on: (1) enhancing the speed and effectiveness of threat and vulnerability information sharing, including bi-directional machine-to-machine information sharing; and (2) 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 (DOE) Office of Cybersecurity, Energy Security, and Emergency Response (CESER). 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

[3] The Office of Cybersecurity, Energy Security, and Emergency Response (CESER) was established in FY 2019.

4. Form

CESER 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.

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 CESER funding obligated during the identified fiscal year was as follows (approximate dollars in millions for appropriation year only):

	FY 2019	FY 2020
Cybersecurity for Energy Delivery Systems	$2.58	$19.4

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 Resilient Distribution Systems

1. Period covered by the notification

The period covered is fiscal years 2019 and 2020.

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 (DOE) Office of Electricity (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.

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 2019	FY 2020
Resilient Distribution Systems	$0.4	$0

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.

2.3.1 Transmission Reliability and Resilience

1. Period covered by the notification

The period covered is fiscal years 2019 and 2020.

2. Policy objective and/or purpose

Focus on ensuring the reliability and resilience of the U.S. electric grid through early-stage and foundational R&D on measurement and control of the electricity system, sensors and data analytics, and risk assessment to address challenges across integrated energy systems.

3. Background and authority

This program is administered by the Department of Energy's (DOE) Office of Electricity (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.

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 2019	FY 2020
Transmission Reliability and Resilience	$3.2	$0

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.

2.3.2 Transformer Resilience and Advanced Components

1. Period covered by the notification

The period covered is fiscal years 2019 and 2020.

2. Policy objective and/or purpose

Ensure the electric grid remains reliable and resilient through development of next-generation transmission and distribution hardware and components that can withstand physical and cyber-threats, facilitate rapid recovery and restoration, and provide new capabilities that meet future grid requirements. Focus on improvements in materials, new designs, and embedded intelligence to enhance equipment performance, including reliability and resilience.

3. Background and authority

This program is administered by the Department of Energy's (DOE) Office of Electricity (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.

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 2019	FY 2020
Transformer Resilience and Advanced Components	$3.6	$0

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. Period covered by the notification

The period covered is fiscal years 2019 and 2020.

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 (DOE) Office of Nuclear Energy (NE). Legislative authority is derived from:

- P.L. 115-31, Consolidated Appropriations Act, 2017
- P.L. 115-141, Consolidated Appropriations Act, 2018
- P.L. 116-6, Consolidated Appropriations Act, 2019
- P.L. 116-94 Further Consolidated Appropriations Act, 2020

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.

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 2019	FY 2020
SMR Licensing Technical Support	$0	$0.7

7. Duration

The SMR Licensing Technical Support program was completed 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 Fuel Cycle Research & Development - Nuclear Energy

1. Period covered by the notification

The period covered is fiscal years 2019 and 2020.

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. 115-31, Consolidated Appropriations Act, 2017
- P.L. 115-141, Consolidated Appropriations Act, 2018
- P.L. 116-6, Consolidated Appropriations Act, 2019
- P.L. 116-94, Further Consolidation Appropriations Act, 2020

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.

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 2019	FY 2020
Fuel Cycle R&D	$80.7	$84.9

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.

2.6 Nuclear Energy Enabling Technologies – Nuclear Energy

1. Period covered by the notification

The period covered is fiscal years 2019 and 2020.

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 behaviour 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. 115-31, Consolidated Appropriations Act, 2017
- P.L. 115-141, Consolidated Appropriations Act, 2018
- P.L. 116-6, Consolidated Appropriations Act, 2019
- P.L. 116-94, Further Consolidation Appropriations Act, 2020

4. Form

NE funding is 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 2019	FY 2020
Nuclear Energy Enabling Technologies	$53.9	$93.9

7. Duration

The Nuclear Energy Enabling Technologies subprograms are not subject to any fixed completion date. Their 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 Reactor Concepts Research, Development and Demonstration – Nuclear Energy

1. Period covered by the notification

The period covered is fiscal years 2019 and 2020.

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. 115-31, Consolidated Appropriations Act, 2017
- P.L. 115-141, Consolidated Appropriations Act, 2018
- P.L. 116-6, Consolidated Appropriations Act, 2019
- P.L. 116-94, Further Consolidation Appropriations Act, 2020

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.

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 2019	FY 2020
Reactor Concepts Research, Development and Demonstration	$14.4	$7.0

7. Duration

The Reactor Concepts Research, Development and Demonstration subprograms are not subject to any fixed completion date. Their 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 these programs.

2.8 Renewable Energy Resources

1. Period covered by the notification

The period covered is fiscal years 2019 and 2020.

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 (DOE) 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.

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 2019	FY 2020
Solar Energy	$8.6	$3.5
Wind Energy	$0	$6.2
Geothermal Technologies	$31.8	$44.0
Water Power	$5.1	$27.9

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.

2.9 Energy Conservation Programs – Transportation Sector

1. Period covered by the notification

The period covered is fiscal years 2019 and 2020.

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 (DOE) 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.

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 2019	FY 2020
Vehicle Technologies	$128.9	$155.3
Hydrogen and Fuel Cell Technologies	$52.5	$57.5
Bioenergy Technologies	$9.2	$75.8

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.

2.10 Energy Conservation Programs - Building Technologies

1. Period covered by the notification

The period covered is fiscal years 2019 and 2020.

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 (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" (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 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.

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 2019	FY 2020
Building Technologies	$0.7	$0.6

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.

2.11 Energy Conservation – Advanced Manufacturing

1. Period covered by the notification

The period covered is fiscal years 2019 and 2020.

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 2019	FY 2020
Advanced Manufacturing	$25.7	$43.5

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.

2.12 Fossil Energy Research and Development

1. Period covered by the notification

The period covered is fiscal years 2019 and 2020.

2. Policy objective and/or purpose

The Fossil Energy Research and Development (FER&D) program offices advance transformative science and innovative technologies that enable the reliable, efficient, affordable, and environmentally sound use of fossil fuels. Fossil energy sources constitute over 77% of the country's total energy use, and are critical to the nation's security, economic prosperity and growth. FER&D conducts R&D on advanced fossil energy systems, crosscutting fossil energy research, and Carbon Capture Utilization and Storage (CCUS) technologies. FER&D also conducts research related to the prudent and sustainable development of domestic oil and gas resources, with a focus on natural gas technologies and unconventional resources. Finally, FER&D includes funding for the research, operations, and infrastructure of the National Energy Technology Laboratory (NETL).

3. Background and authority

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

Coal 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"

Special Recruitment Programs:

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

4. Form

Fossil energy funding 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.

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 2019 and 2020 appropriations (approximate dollars in millions) are as follows:

	FY 2019	FY 2020
Carbon Capture, Utilization, Storage & Advanced Energy Systems	$117.6	$ 32.9
Natural Gas Technologies	$2.5	$2.2
Unconventional Fossil Energy Technologies	$7.3	$8.0

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.

2.13 Title 17 Innovative Technology Loan Guarantee Program

1. Period covered by the notification

The period covered is fiscal years 2019 and 2020.

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). See the statute codified at 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 2019 and 2020 appropriations (approximate dollars in millions) are as follows:

	FY 2019	FY 2020
Title 17 Innovative Technology Loan Guarantee Program		
- Administrative Expenses	$32.0	$32.0
- Offsetting Collections[4]	$-21.0	$-3.0
Actual Loans Obligated	$0	$0
Actual Appropriated Credit Subsidy Obligated[5]	$34.0	$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

The 1703 Loan Guarantee Program is not subject to any fixed completion 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.

2.14 Advanced Technology Vehicles Manufacturing Loan Program (ATVM)

1. Period covered by the notification

The period covered is fiscal years 2019 and 2020.

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). See the statute codified at 42 USC § 17013.

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[4] Offsetting collections from fees charged to applicants and borrowers during the fiscal year. These collections are recorded as offsets to spending.

[5] Obligation for modification of a loan originally issued in FY 2011 under the temporary title 1705 Innovative Technology Loan Guarantee Program.

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 2019 and 2020 appropriations (approximate dollars in millions) are as follows:

	FY 2019	FY 2020
Advanced Technology Vehicles Manufacturing Loan Program – Administrative Expenses	$5	$5
Actual Loans Obligated	$0	$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.

2.15 Tribal Energy Loan Guarantee Program (TELGP)

1. Period covered by the notification

The period covered is fiscal years 2019 and 2020.

2. Policy objective and/or purpose

TELGP is a partial loan guarantee program that can guarantee up to $2 billion in loans to support economic opportunities to tribes through energy development projects and activities. DOE can guarantee up to 90% of the unpaid principal and interest due on any loan made to a federally recognized Indian tribe, Alaska Native Corporation, or Tribal Energy Development Organizations for energy development.

3. Background and authority

TELGP was established by the Energy Policy Act of 2005 which added section 2602(c) to the Energy Policy Act of 1992 (25 U.S.C. 3502(c)).

4. Form

Partial loan guarantees.

5. To whom and how assistance is provided

TELGP provides loan guarantees to eligible Indian tribes or entities, including Alaska Native village or regional corporations, or other financial institutions or tribes meeting certain criteria established by DOE. In addition, Tribal Energy Development Organizations that are majority-owned and controlled by one or more eligible tribes are also eligible under TELGP.

6. Amount

Fiscal years 2019 and 2020 appropriations (approximate dollars in millions) are as follows:

	FY 2019	FY 2020
Administrative Expenses	$1	$1
Actual Loans Obligated	$0	$0
Actual Appropriated Credit Subsidy Obligated	$0	$0

3 OTHER ENERGY AND FUELS[6]

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 2019 and 2020.

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.

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 $930 million in fiscal year 2019 and $40 million in fiscal year 2020.

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

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 2019 and 2020.

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. 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 $670 million in fiscal year 2019 and $590 million in fiscal year 2020.

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 2019 and 2020.

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 39.6% in 2017 and from 10% to 37% in 2018. Long-term capital gains are taxed at rates up to 20%. Taxpayers with modified adjusted gross income above certain amounts are subject to an additional 3.8% net investment income tax (NIIT) on capital gains.

6. Amount

The revenue loss was $150 million in fiscal year 2019 and $100 million in fiscal year 2020.

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 2019 and 2020.

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, and retroactively extended through 31 December 2017 by section 40406 of the Bipartisan Budget Act of 2018. It was extended through 31 December 2020 by the Further Consolidated Appropriations Act of 2020, and through 31 December 2021 by the Consolidated Appropriations Act of 2021.

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 2019 and 2020 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 expires 31 December 2021.

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 2019 and 2020.

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 Tax Relief Extension Act of 2015, and retroactively for 2017 by the Bipartisan Budget Act of 2018. The credit was extended through 31 December 2022 by the Further Consolidated Appropriations Act of 2020.

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 $2,130 million in fiscal year 2019 and $5,120 million in fiscal year 2020.

7. Duration

The credit expires 31 December 2022.

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 2019 and 2020.

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 year 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 Tax Relief Extension Act of 2015, and retroactively for one year (2017) by the Bipartisan Budget Act of 2018. It was also extended through 2020 by the Further Consolidated Appropriations Act of 2020 and through 2021 by the Consolidated Appropriations Act of 2021.

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 $500 million in fiscal year 2019 and $550 million in fiscal year 2020.

7. Duration

The tax credit expires on 31 December 2021.

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 2019 and 2020.

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 advanced 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 $20 million in fiscal year 2019 and $30 million in fiscal year 2020.

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 2019 and 2020.

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 $10 million in fiscal year 2019 and $10 million in fiscal year 2020.

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 2019 and 2020.

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 $230 million in fiscal year 2019 and $80 million in fiscal year 2020.

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 2019 and 2020.

2. Policy objective and/or purpose

To encourage the development of clean or renewable electricity and to encourage production of refined coal and Indian coal.

3. Background and authority

Taxpayers are provided a temporary income tax credit for the production of electricity from qualified resources at qualified facilities as amended by the Consolidated Appropriations Act, 2016, the Bipartisan Budget Act of 2018, and the Consolidated Appropriations Act of 2021. Qualifying facilities include wind facilities, open-loop biomass facilities, closed-loop biomass facilities, geothermal facilities, land-fill gas facilities, trash combustion facilities, qualified hydro power facilities and marine and hydrokinetic facilities. The credit for electricity from a renewable energy sources and refined coal can be claimed over a 10-year period. The temporary credit is also allowed with respect to Indian coal. This provision is authorized by section 45 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 producing renewable electricity from qualified sources or taxpayers producing Indian coal and certain types of refined coal.

6. Amount

The revenue loss was $4,230 million in fiscal year 2019 and $5,020 million in fiscal year 2020.

7. Duration

The provision applies to renewable energy facilities for which construction began before the end of 2021. The provision applies to eligible wind facilities that begin construction before the end of 2021, with the tax credit phasing out for facilities that begin construction after 31 December 2016. Refined coal facilities must be placed in service after October 22, 2004 and before January 1, 2012. The Indian coal credit applies to coal produced and sold during the 16-year period beginning on January 1, 2006 (through 2021).

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 2019 and 2020.

2. Policy objective and/or purpose

To encourage the development of clean or renewable electricity.

3. Background and authority

Taxpayers are provided a tax credit for solar property, geothermal property, qualified fuel cell power plants, stationary microturbine power plants, geothermal heat pumps, small wind property, offshore wind property, waste energy recovery property, and combined heat and power property as amended by the Consolidated Appropriations Act, 2016, the Bipartisan Budget Act of 2018, and the Consolidated Appropriations Act of 2021. Wind facilities eligible for the energy production credit may elect to take an investment credit in lieu of the production tax credit. This provision is authorized by section 48 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 qualifying energy property.

6. Amount

The revenue loss was $3,710 million in fiscal year 2019 and $6,070 million in fiscal year 2020.

7. Duration

For geothermal energy property, a 10% investment credit is available. For solar energy property, the investment credit percentage is 30% if construction of the property begins before 2020; 26% if construction begins during 2020-2022; 22% if construction begins during 2023. If constructions begins before 2022 and is not placed in service before 2026, the credit is 10%. For solar energy property, the investment credit is 10% if construction of the property begins after 2023. An investment credit is available for fiber optic solar equipment, thermal energy property, qualified fuel cell property, qualified microturbine property, waste energy recovery property, offshore wind property, combined heat and power system property, and small wind property, if construction begins before 1, January 2022. The investment credit for fiber-optic solar, qualified fuel cell, waste energy recovery property, and qualified small wind energy property is phased down if construction begins after 2019. Wind facilities may elect the investment credit if the construction of the facility begins before 1 January 2022. The investment credit for onshore wind facilities phases down in the case of any facility which begins construction after 31 December 2016. A 30% credit is available for offshore wind property if construction begins after 2016 and before 2026.

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 2019 and 2020.

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 $0 million in fiscal year 2019 and fiscal year 2020.

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 2019 and 2020.

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 $120 million in fiscal year 2019 and $100 million in fiscal year 2020.

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 2019 and 2020.

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 2019 and $60 million in fiscal year 2020.

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.

3.15 Carbon Oxide Sequestration Credit

1. Period covered by the notification

The period covered is fiscal years 2019 and 2020.

2. Policy objective and/or purpose

The purpose of the carbon oxide sequestration credit is to provide an incentive for the secure geological storage of qualified carbon oxide.

3. Background and authority

Taxpayers may claim a tax credit for the capture and transport of carbon dioxide from an industrial source for use in enhanced oil recovery or for permanent storage in a geologic formation. For capture equipment placed in service before 9 February 2018 the credit was $20 per metric ton of qualified carbon dioxide that is captured by the taxpayer at a qualified facility and disposed of in secure geological storage. The credit is $10 per metric ton of qualified carbon dioxide that is captured by the taxpayer at a qualified facility, used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project and disposed of in secure geologic storage. The credit was adjusted annually for inflation. The credit applied with respect to qualified carbon dioxide before the end of the calendar year in which 75 million metric tons of qualified carbon dioxide had been captured or disposed of or used as a tertiary injectant. This credit was authorized in section 45Q of the Internal Revenue Code by the Emergency Economic Stabilization Act of 2008.

As amended by the Bipartisan Budget Act of 2018, taxpayers may claim a credit over a 12-year period for the capture of carbon oxide for eligible carbon capture equipment originally place in service on or after 9 February 2018 and before 1 January 2024. The credit is $12.83 per metric ton in 2017 and increases annually to $35 per metric ton in 2026 for carbon oxide that is captured by the taxpayer at a qualified facility, used as a tertiary injectant in a qualified enhanced oil or natural gas recovery project and disposed of in a secure geologic storage. The credit is $22.66 per metric ton in 2017 and increases annually to $50 per metric ton in 2026 for carbon oxide that is captured by the taxpayer at a qualified facility and disposed of in secure geological storage.

4. Form

Income tax concession.

5. To whom and how assistance is provided

The credit reduces federal income taxes for taxpayers sequestering qualifying carbon oxide in permanent storage.

6. Amount

The revenue loss was $70 million in fiscal year 2019 and $14 million in fiscal year 2020.

7. Duration

This credit was authorized in section 45Q of the Internal Revenue Code by the Emergency Economic Stabilization Act of 2008. As amended by the Bipartisan Budget Act of 2018, Taxpayers may claim a credit over a 12-year period for the capture of carbon oxide for eligible carbon capture equipment originally placed in service on or after 9 February 2018 and before 1 January 2024.

8. Trade Effects

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

3.16 Enhanced Oil Recovery (EOR) Credit

1. Period covered by the notification

The period covered is fiscal years 2019 and 2020.

2. Policy objective and/or purpose

To increase the domestic supply of oil and to enhance the energy security of the United States.

3. Background and authority

An EOR tax credit is provided equal to 15% of the taxpayer's costs for tertiary oil recovery on projects in the United States. The EOR credit is rateably reduced over a $6 phase-out range when the reference price for domestic crude oil exceeds $28 per barrel (adjusted for inflation after 1991). Qualifying costs include tertiary injectant expenses, intangible drilling and development costs on a qualified enhanced oil recovery project, and amounts incurred for tangible depreciable property. Thus, this credit encourages use of tertiary methods in situations where it would not be profitable otherwise. The EOR credit may not exceed taxpayer's net income tax in excess of 25% of net regular tax liability above $25,000 or the tentative minimum tax. The EOR tax credit is authorized under section 43 of the Code and was enacted as part of the Omnibus Budget and Reconciliation Act of 1990.

4. Form

Income tax concession.

5. To whom and how assistance is provided

Petroleum producers and royalty holders applying approved tertiary petroleum recovery methods receive a credit against federal income tax.

6. Amount

The revenue loss was $510 million in fiscal year 2019 and $470 million in fiscal year 2020.

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.

3.17 Deduction for Tertiary Injectants

1. Period covered by the notification

The period covered is fiscal years 2019 and 2020.

2. Policy objective and/or purpose

To encourage the development of domestic oil resources.

3. Background and authority

Taxpayers engaged in petroleum extraction activities may generally deduct qualified tertiary injectant expenses used while applying a tertiary recovery method, including carbon dioxide augmented water flooding and immiscible carbon dioxide displacement. The tax credit was enacted as part of the Crude Oil Windfall Profit Tax of 1980. The credit is authorized in section 193 of the Internal Revenue Code.

4. Form

Income tax concession.

5. To whom and how assistance is provided

Oil producers are permitted accelerated deductions from taxable income.

6. Amount

The revenue loss was less than $10 million annually in 2019 and 2020.

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.

4 FISHERIES

4.1 Columbia River Fishery Development Program (Mitchell Act)

1. Period covered by the notification

The period covered is fiscal years 2019 and 2020.

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, May 11, 1938). It has evolved into a program which funds significant projects in the Columbia River, including U.S. Fish and Wildlife Service (USFWS) hatcheries and monitoring; state agencies, including Washington Dept. of Fish and Wildlife (WDFW) and Oregon Dept. of Fish and Wildlife (ODFW) hatcheries and monitoring; tribal hatcheries and monitoring, including the Confederated Tribes and Bands of the Yakima Nation (YN) and the Nez Perce Tribe (NPT); irrigation screens, including Idaho Dept. of Fish and Game (IDFG) and fishways (IDFG and YN). 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, the YN, and has an ongoing memorandum of understanding (MOU) with the USFWS. In addition, the program funds grants for irrigation screens and fishway operations by IDFG and YN, and funds monitoring, evaluation, and reform (MER) projects conducted by ODFW, WDFW, USFWS, and the 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 non-competitive, multi-year grants. Funds are also provided to the USFWS through an intergovernmental MOU.

6. Amount

In fiscal year 2019, the final Mitchell Act program funding to the project-operating agencies, inclusive of hatchery operation and maintenance, MER and screening and passage projects increased slightly through a shifting of some spending priorities within the program. The 2018 Mitchell Act funding level was $16,248,319 and in 2019 the funding level was $16,251,277. In fiscal year 2020, the funding increased, through higher Congressional appropriation with a final allocation of $17,310,648. These grants/MOU funded the operation and maintenance of hatchery programs in Oregon and Washington states (all operators); funded necessary MER projects for Mitchell Act funded hatchery operations in Washington, Oregon and Idaho states; and funded screening and passage projects in the states of 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. It is generally accepted that Mitchell Act funded hatchery production has no discernible trade effect.

4.2 Fisheries Finance Program (FFP)

1. Period covered by the notification

The period covered is fiscal years 2017 and 2018.

2. Policy objective and/or purpose

The purpose of FFP is to provide fixed-rate financing with a term, not to exceed 25 years, equal to the estimated useful life of the equipment financed. The predecessor 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 name of the program became the Fisheries Finance Program and direct loans began to be provided. Over time, FFP lending authority was extended to include aquaculture, Individual Fishing Quota (IFQ) purchases and harvesting rights in federally managed limited access systems.

3. Background and authority

Background is provided above. The statutory authority for 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. It is important to note that the interest rates charged on FFP loans are two percentage points above comparable maturity U.S. 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 must be noted, however, that due to the close examination of applicants' creditworthiness, the relatively high interest rates charged, as noted above, and the low default rate, FFP is a self-financing program. In addition, 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 in the relevant period. (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 firm would pay on a comparable commercial loan.)

TYPE OF LOAN	FY19	FY20
Traditional (in millions)	$16	$85
Halibut/Sablefish IFQ (in millions)	$2	$7

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 increased harvesting capacity of any fishery. Because of this policy, and because any subsidy benefit 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 Saltonstall-Kennedy (S-K) Research and Development Program Annual Grant Competition: Fisheries Research And Development

1. Period covered by the notification

The period covered is fiscal years 2019 and 2020.

2. Policy objective and/or purpose

This program uses funds derived from duties collected on fishery imports to fund direct industry assistance grants to develop U.S. fisheries by assisting persons in carrying out research and development projects to include, but not limited to the areas of harvesting, marketing and processing.

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.

6. Amount

The S-K Grant Competition funds approximately $10 million in research and development projects through approximately 40 grant awards annually.

7. Duration

Indefinite.

8. Trade effects

While the intent of the S-K Act is to promote U.S. seafood production, 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.

4.4 Capital Construction Fund (CCF)

1. Period covered by the notification

The period covered is fiscal year 2019. We have also provided preliminary information for 2020.[7] Certain information from previous years is also provided.

2. Policy objective and/or purpose

The purpose of the National Marine Fisheries Service (NMFS) CCF is to facilitate investments in commercial fishing vessels.

3. Background and authority

The legislative provisions governing the CCF are contained in 46 U.S.C. 535. The CCF program is jointly administered with the Internal Revenue Service (IRS).

4. Form

The benefit from the CCF program is provided in the time value of money savings derived from deferring tax on federal fishing income. Eligible clients can defer from taxation up to 100% of their net taxable income from fishing operations and/or 100% of the sale or insurance proceeds on vessel

[7] Final information for 2020 is expected towards the end of this year. After the final information is received, a revised benefit calculation will be submitted, if needed.

disposition, and deposit such funds into a CCF account. In addition, recipients can defer paying tax on account earnings (interest, dividends, and capital gains). Withdrawal from a CCF account can be used for the purchase or renovation of fishing vessels. It must also be noted that the "tax basis" (i.e., the total value of the vessel that can be depreciated over its useful life) of the purchased or renovated vessel must be reduced by the amount of any CCF withdrawal which represents an amount previously excluded or deducted from taxable income. This aspect of the program lowers the amount of depreciation expenses the taxpayer can claim over the life of the vessel purchased and makes the essential program benefit a deferral, rather than the exemption of taxes.

5. To whom and how assistance is provided

The CCF program is available to the U.S. commercial fishing industry.

6. Amount

Based on historical data for the CCF program, total annual deposits in CCF accounts during the last decade have ranged from a low of $30.8 million (2014) to a high of $80.5 million (2011), and, in the last ten years, averaged $51.7 million annually. Of course, funds are also constantly being withdrawn, at the discretion of the account holders, subject limitations noted below.

The estimated subsidy benefit is $2.5 million for 2019. This calculation does *not* take into account the required reduction of the tax basis.

7. Duration

Funds deposited in CCF accounts must be withdrawn within 25 years of the deposit. Funds must be withdrawn for a qualified project at least once every 10 years or the CCF agreement can be terminated. The duration of the program itself is indefinite.

8. Trade effects

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

4.5 Bycatch Reduction Engineering Program (BREP)

1. Period covered by the notification

The period covered is fiscal years 2019 and 2020.

2. Policy objective and/or purpose

This grant program provides competitive grants to non-Federal researchers, including academics and fishermen, working to benefit U.S. fishermen and fisheries by the development of improved fishing practices and innovative gear technologies. The Magnuson-Stevens Fishery Conservation and Management Act (MSA) requires that NOAA's conservation and management measures minimize bycatch to the extent practicable and established the BREP (16 U.S.C. 1865) to support the development of technological devices and other conservation engineering changes to minimize bycatch and reduce post-release mortality of non-target species in U.S. fisheries. This Program seeks to support the development and testing of fishing gear and approaches that can be applied in commercial and recreational fisheries to reduce bycatch and post-release mortality and address the MSA requirements to minimize bycatch and habitat impacts.

3. Background and authority

The MSA (16 U.S.C. 1865) requires the Secretary of Commerce (Secretary), in cooperation with the Regional Fishery Management Councils and other affected interests, and based upon the best scientific information available, to establish a BREP, including grants, to develop technological devices and other conservation engineering changes designed to minimize bycatch, seabird interactions, bycatch mortality and post-release mortality in federally managed fisheries.

4. Form

Grants are awarded annually on a competitive basis.

5. To whom and how assistance is provided

Eligible applicants are individuals, institutions of higher education, other non-profits, for-profit organizations, foreign public entities or foreign organizations, and state, local and Indian tribal governments. Federal agencies or instrumentalities are not eligible to receive Federal assistance under this program.

6. Amount

NOAA Fisheries issues approximately 10-20 awards worth a total of nearly $2,500,000 under BREP annually. Project costs range from $50,000 to $250,000 for 12- to 18-month time period. In 2019, 16 BREP awards totalled about $2,340,000. In 2020, 13 awards totalled about $2,342,000.

7. Duration

Indefinite.

8. Trade effects

In light of the nature and size of this program, the trade effects are negligible.

4.6 The Vessel Monitoring System (VMS) Reimbursement Program

1. Period Covered by the Notification

The period covered is fiscal years 2019 and 2020.

2. Policy Objective and/or Purpose

The objective is to develop and use a vessel monitoring system (VMS) as efficiently and effectively as is practicable within the full scope of purpose and utility that the technology may allow. The U.S. VMS Reimbursement Program was established to offset the cost of purchasing a VMS unit for the purpose of complying with fishery regulations promulgated under the Magnuson-Stevens Fishery Conservation and Management Act. The Pacific States Marine Fisheries Commission administers the program, which is funded by the NOAA Office of Law Enforcement (OLE).

3. Background and Authority

The Magnuson-Stevens Fishery Conservation and Management Act provides that if a fishery management council determines that additional information would be beneficial for a fishery's management, then the Secretary may implement a vessel monitoring requirement for that fishery.

There are currently over 20 U.S. fisheries, areas and permits, and approximately 4,500 US-flagged vessels that require VMS. A VMS requirement means that an affected vessel must carry an onboard VMS transceiver and report its GPS location via satellite transmission, and in some cases they are required to transmit additional fishing statistics as well.

In most cases, the vessel owner and operator are responsible for all costs associated with the purchase, installation, and maintenance of the VMS unit and for all charges levied by the mobile communications service provider. In order to mitigate the initial burden, grants have been provided to eligible fishermen for the cost of purchasing a VMS unit. Grants are provided up to $3,100. Vessel owners are reimbursed on a first-come, first-served basis until funds for the reimbursement program are exhausted.

4. Form

The form of the subsidy is a grant. The process for obtaining a reimbursement is as follows:

1. Purchase, install, and activate a NOAA OLE Type-Approved VMS unit.

2. Contact the NOAA OLE VMS Helpdesk to initiate the confirmation process and obtain a four-digit confirmation number for reimbursement.

3. Complete and sign the VMS Reimbursement Request Form.

4. Mail, fax or email the reimbursement request form, a copy of the paid itemized sales invoice, a copy of the Federal Fisheries Permit, a copy of the vessel's Certificate of Documentation and/or State Registration to the Pacific States Marine Fisheries Commission.

Fishermen's questions regarding the VMS Reimbursement Request are directed to the grantee and to the VMS Program's help desk.

5. Amount

In fiscal year 2019, the program grantee disbursed $329,875 to 111 reimbursement applicants. In 2020, 251 applicants were reimbursed for a total of $706,174.

6. Duration

Indefinite.

7. Trade Effects

The trade effects are minimal given the nature of the program and the amount of the grants provided.

4.7 Fishing Capacity Reduction Loan Program

1. Period covered by the notification

The period covered is fiscal year 2019 and 2020.

2. Policy objective and/or purpose

The program's policy objective is to reduce the number of vessels and permits endorsed for the operation in a specified fishery when it is necessary to prevent or end overfishing, rebuild stocks of fish, or achieve measurable or significant improvements in the conservation and management of the fishery. The program's intent is to decrease the number of harvesters in the fishery and facilitate the conservation and management of fishery resources. The fishing capacity reduction program must be consistent with any state and federal fishery management plans in place for that fishery.

3. Background and authority

The National Oceanic and Atmospheric Administration's National Marine Fisheries Service (NOAA Fisheries) administers fishing capacity reduction loan programs under the Magnuson-Stevens Fishery Conservation and Management Act (MSA). Under this authority, the Secretary of Commerce can finance the buyback of vessels and/or fishing permits by those remaining in the fishery in order to obtain the maximum sustained reduction in fishing capacity at the least cost and in a minimum period of time. While prior buyback programs have varied, in general, fishers have voluntarily submitted bids in reverse auctions to remove permits and sometimes vessels from the relevant fishery. The accepted permits were then permanently relinquished. The remaining fishers then pay fees on their future catches to repay the government loan used to finance cumulative amount of permits removed. Vessels removed from each fishery relinquished their fishery endorsement and contractually agreed to not fish anywhere in the world.

4. Form

Loans are provided to finance the relinquishment of fishing permits and/or permanent withdrawal of vessels. Those remaining in the fishery must repay the loans.

Program requirements are published in the Federal Register and are available at NOAA Fisheries website at: https://www.fisheries.noaa.gov/national/funding-and-financial-services/fishing-capacity-reduction-programs.

5. To whom and how assistance is provided

The financing provided is for those fishers that remain in the relevant fishery.

6. Amount

Although NOAA Fisheries has a framework rule that provides a process to develop such programs, each of the specific programs implemented in the past has been done under special Congressional legislation that authorized and appropriated funding. The most recent legislation authorizing a program was in the Consolidated Appropriations Act of 2005. No new buyback programs were implemented in 2018-2020.

7. Duration

Indefinite.

8. Trade effects

It is difficult to identify trade effects as the program is designed to decrease the number of harvesters in the fishery in order to support the conservation and management of fishery resources, and is dependent on the characteristics of the fishery and the availability of funding.

4.8 Fishery Disaster Assistance Program

1. Period covered by the notification

The period covered is fiscal year 2019 and 2020.

2. Policy objective and/or purpose

Fisheries are subject to a number of factors that can cause sudden and unexpected losses, leading to serious economic impacts for fishers and their communities. These factors include events such as hurricanes and typhoons, oil spills, harmful algal blooms, and other types of disasters, both natural and manmade, that cause a commercial fishery to be harmed, seriously disrupted, or fail. NOAA Fisheries strives to make disaster determinations and funding available to recipients as quickly as possible. Statutory, regulatory, and administrative policy requirements guide the specific steps NOAA Fisheries follows for evaluating disaster determinations, allocation, and execution of disaster funds.

3. Background and authority

The National Oceanic and Atmospheric Administration's (NOAA) National Marine Fisheries Service (NOAA Fisheries) administers disaster assistance under two statutes – the Magnuson-Stevens Fishery Conservation and Management Act (MSA) and the Interjurisdictional Fisheries Act (IFA). Under either statute, a governor, tribal leader, or elected or duly appointed representative of an affected fishing community can request a fishery disaster determination from the Secretary of Commerce. The Secretary may also initiate a review. If the Secretary determines that a fishery disaster has occurred, the fishery is eligible for disaster assistance subject to appropriation of funds by Congress. The process for administering fishery disaster assistance is guided by the MSA, IFA, and NOAA Fisheries' Policy on Disaster Assistance under the Magnuson-Stevens Act 312(a) and 315 and the Interjurisdictional Fisheries Act 308(B) and 308(D).

4. Form

Congress appropriates funds for fishery disaster assistance on a case-by-case basis. Once Congress appropriates funds, NOAA Fisheries executes the funding through grants to recipients (e.g., states, Tribes, Interstate Marine Fisheries Commissions).

5. To whom and how assistance is provided

States/Territories, Tribes, and Interstate Marine Fisheries Commissions are eligible to receive funds from NOAA Fisheries. The recipient of fishing disaster funding appropriated by Congress develops a spending plan based on the high priority needs of the affected community. Only fishers or fishing related businesses in impacted fisheries are eligible to receive funds. In some instances, the relevant State/Territory, Tribe, or Interstate Marine Fisheries Commission keeps some funds to conduct specific projects (e.g., scientific monitoring, habitat restoration).

6. Amount

There is no standing fund for fishery disasters. Both the number and type of fishery disaster requests received by NOAA Fisheries each year are difficult to predict. As such, the amount Congress appropriates for fishery disaster assistance is highly variable. NOAA Fisheries tracks all use of funds, which is determined through the spending plans.

In Fiscal Year 2017 no funds were allocated for this program. In Fiscal Year 2018 under the 2018 Consolidated Appropriations Act ($20 million) and the 2018 Bipartisan Budget Act ($200 million), Congress appropriated a total of $220 million for fishery disaster assistance. Congress also appropriated a total of $165 million in Fiscal Year 2019 for fishery disaster assistance under the 2019 Consolidated Omnibus Appropriation ($15 million) and the 2019 Disaster Supplemental Appropriation ($150 million).

7. Duration

Indefinite. Fisheries disaster funding must be spent within a specific time limit, which is determined based on the appropriation from Congress.

8. Trade effects

It is difficult to identify trade effects as the program is designed to provide relief to communities affected by fishery disasters, the magnitude of which is highly variable and dependent on the nature of the disaster, the characteristics of the affected community, and the availability of Congressional funding.

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 2019 and 2020.

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 $150 million in fiscal year 2019 and $130 million in fiscal year 2020.

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 2019 and 2020.

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 $40 million in fiscal year 2019 and $50 million in fiscal year 2020.

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 2019 and 2020.

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 $40 million in fiscal year 2019 and $50 million in fiscal year 2020.

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 2019 and 2020.

2. Policy objective and/or purpose

The Isotope Development and Production for Research and Applications subprogram (DOE Isotope Program) supports the production, distribution, and development of production techniques for radioactive and stable isotopes in short supply and critical to the Nation.

3. Background and authority

Beginning in late FY 2020, with the Office of Science restructure, the DOE Office of Science, Office of Isotope R&D and Production manages the program. Prior to this reorganization, funding for FY 2019 and FY 2020 was appropriated under the Office of Science, Office of Nuclear Physics, Isotope Development and Production for Research Applications subprogram. All funding for the DOE Isotope Program is executed through the Isotope Production and Distribution Program 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). The isotope revolving fund maintains its financial viability by utilizing the appropriations from this program office along with revenues from the sale of isotopes and services.

4. Form

Financial assistance is provided in the form of the annual Congressional appropriations. Isotopes sold to commercial customers are priced to recover the full cost of production, or the market price (whichever is higher). Research isotopes are sold at a reduced price to ensure high priority research requiring them does not become cost prohibitive.

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 2019 and 2020 obligations (approximate dollars in millions) are as follows:

	FY 2019	FY 2020
Isotope Development and Production for Research and Applications	$44.3	$50.3

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. In FY 2020, the DOE Isotope Program sold over 120 different radioactive and stable isotopes to a broad range of research and commercial customers, including major pharmaceutical companies, industrial stakeholders, and researchers at hospitals, national laboratories, other federal agencies, universities, and private companies worldwide.

6.2 Orphan Drug Tax Credit

1. Period covered by the notification

The period covered is fiscal years 2019 and 2020.

2. Policy objective and/or purpose

To encourage research on drugs for rare diseases or conditions.

3. Background and authority

The provision provides a 25% 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 Tax Cuts and Jobs Act of 2017 reduced the credit rate from 50 to 25%. 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 $1,550 million in fiscal year 2019 and $1,720 million in fiscal year 2020.

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 2019 and 2020.

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 $120 million in fiscal year 2019 and $110 million in fiscal year 2020.

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 2019 and 2020.

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 $170 million in fiscal year 2019 and less than $10 million in fiscal year 2020.

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 2019 and 2020.

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
- P.L. 115-91, Consolidated Appropriations Act, 2018
- P.L. 116-6, Consolidated Appropriations Act, 2019
- P.L. 116-94, Consolidated Appropriations Act, 2020
- P.L. 116-260, Consolidated Appropriations Act, 2021

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

SSGP funding for fiscal year 2017 was $10 million. Funding for fiscal years 2018, 2019, 2020, and 2021 was $20 million.

6. Duration

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

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 2019 and 2020.

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 $60 million in fiscal year 2019 and $160 million in fiscal year 2020.

7. Duration

Tax incentives have been available since the first zones were designated on 21 December 1994. Empowerment zone tax benefits expire on 31 December 2025.

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 2019 and 2020.

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 each calendar year 2015 through 2019 and $5 billion each calendar year 2020 through 2025.

6. Amount

The revenue loss was $1,320 million in fiscal year 2019 and $1,280 million in fiscal year 2020.

7. Duration

This credit first became effective in 2001, and credit allocations to qualified CDEs will be made through 2024.

8. Trade Effects

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

9.3 Opportunity Zones

1. Period covered by the notification

The period covered is fiscal years 2019 and 2020.

2. Policy objective and/or purpose

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

3. Background and authority

The Tax Cuts and Jobs Act of 2017 created the opportunity zone tax incentive under section 1400Z of the Internal Revenue Code. The Treasury Department designated 8,764 lower-income census tracts nominated by each state, possession, and the District of Columbia as opportunity zones in 2018.

4. Form

Income tax concession.

5. To whom and how assistance is provided

Taxpayers who make a timely qualifying investment in a Qualified Opportunity Fund (QOF) may use three potential capital gain tax preferences. First, taxpayers may defer the recognition of gain until disposal of the ownership interest in the QOF, or until the end of 2026, whichever comes first. Second, if the investment in the QOF is held for at least 5 years prior to the required inclusion date, then 10% of the *deferred gain* may be excluded from income (the excluded amount increases to 15% if the investment is held for 7 years). Third, if the QOF investment is held for at least 10 years, then gain from that investment is excluded from income. A QOF must hold at least 90% of its assets as qualified opportunity zone property.

6. Amount

The revenue loss was $2,720 million in fiscal year 2019 and $3,770 million in fiscal year 2020.

7. Duration

This incentive became effective in 2018 when the zones were designated. Investments in QOFs that qualify for the incentive may be made through 31 December 2026.

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 LEVEL PROGRAMS

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Alabama	Alabama Jobs Act: Investment Credit	Alabama Department of Commerce	Income Tax Credit	Eligible companies include those with a qualifying business activity (Code of Alabama § 40-18-372) that create at least 50 new jobs; companies in targeted counties (population less than 50,000) must create at least 10 new jobs; companies in jumpstart counties (population 50,000+, contains no more than 2 Opportunity Zones, has had negative population growth over last 5 years) must create at least 10 new jobs; Underrepresented companies and tech companies must create at least 10 new jobs; projects in targeted or jumpstart counties must have at least $2m capital.	The benefit amount is a tax credit of up to 1.5% annually of the qualified capital investment for a qualifying project for up to 10 years. Underrepresented companies and projects in targeted/jumpstart counties can receive the credit for up to 15 years.	Sunsets 7/31/2023
Alabama	Alabama Jobs Act: Jobs Credit	Alabama Department of Commerce	Cash Refund	Eligible companies include those with a qualifying business activity (Code of Alabama § 40-18-372) that create at least 50 new jobs; companies in targeted counties (population less than 50,000) must create at least 10 new jobs; companies in jumpstart counties (population 50,000+, contains no more than 2 Opportunity Zones, has had negative population growth over last 5 years) must create at least 10 new jobs; Underrepresented companies and technology companies must create at least 10 new jobs; projects in targeted or jumpstart counties must have at least $2m capital.	The benefit is a cash rebate of up to 3% annually of the previous year's gross payroll (not including fringe benefits) for eligible employees for up to 10 years. Companies in targeted/jumpstart counties, underrepresented companies, technology companies, and companies engaged in pharmaceutical, biomedical, medical technology or medical supplies or related R&D can receive up to 4% cash rebate. Companies locating at a former military base closed by BRAC can receive up to an additional 0.5% on the wages of eligible employees. Companies employing at least 12% veterans in their eligible workforce can receive up to an additional 0.5% cash rebate on the wages of the veterans.	Sunsets 7/31/2023
Alabama	Appalachian Regional Commission Grant	Alabama Department of Economic and Community Affairs	Grant	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Alabama	Brownfield Development Tax Abatements	Alabama Department of Revenue (ADOR)	Tax exemptions	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	Business and Industry Guaranteed Loans	Rural Economic and Community Development (REDC)	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.	The loan guarantee amounts are: 80% for loans of $5 million or less, 70% for loans between $5 million and $10 million, 60% for loans exceeding $10 million, up to $25 million maximum. See link for further details: https://www.rd.usda.gov/programs-services/business-industry-loan- guarantees/al	Ongoing
Alabama	Certified Capital Companies (CAPCO)	Alabama Development of Commerce Department	Loan	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.	The program was terminated during the reporting period.
Alabama	Coal Production Tax Credit	Alabama Department of Revenue	Tax credit	Every corporation, whether a subchapter S corporation, as defined by the 1995 Internal Revenue Code, or not, foreign or domestic, that is doing business in Alabama, as a producer of coal in Alabama is eligible.	Every corporation that is doing business in Alabama, as a producer of coal in Alabama, is allowed a tax credit in the amount of one dollar ($1) per ton of increased production of coal over the previous year's production of coal.	Ongoing
Alabama	Community Facility Loan and Grant Program	Rural Economic and Community Development (REDC)	Mixed financing	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	Delta Regional Authority (DRA)	Alabama Department of Economic and Community Affairs	Grant	Businesses and other entities located in Alabama counties in the DRA include Barbour, Bullock, Butler, Choctaw, Clarke, Conecuh, Dallas, Escambia, Greene, Hale, Lowndes, Macon, Marengo, Monroe, Perry, Pickens, Russell, Sumter, Washington and Wilcox.	DRA will host two technical assistance workshops, make available $1.5 million in grants, and offer post-award technical assistance to grantees.	Ongoing
Alabama	Enterprise Zone Tax Credit	Alabama Department of Economic and Community Affairs	Tax credit	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
Alabama	Film Production Rebates	Alabama Film Office (a division of the Alabama Department of Commerce)	Refundable Income Tax Credit	Film production companies are eligible.	Qualified companies receive a 25% tax credit of all state-certified expenditures and a 35% tax credit of all payroll paid to residents of Alabama. The annual cap for program is $20 million.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Alabama	Film Promotion	Alabama Film Office (a division of the Alabama Department of Commerce)	Tax exemption for sales and lodging tax.	Film production companies are eligible.	Film production companies may be exempt from sales, use, and lodgings taxes. A total of up to 4% of anything subject to sales or use tax, and 4-5% on any lodging tax owed.	Ongoing
Alabama	Industrial Development Grant Program (Site Preparation)	State Industrial Development Authority	Grant	Qualifying projects include those: (1) at which the predominant business activity conducted will constitute industrial warehousing, or research activities, or; (2) which qualify as a headquarters facility.	Maximum of $150,000, based on capital investment.	Ongoing
Alabama	Intermediary Relending Program	Rural Economic and Community Development (REDC)	Loan	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	Alabama Department of Revenue	Tax abatement/ reduction	A qualifying project must constitute an industrial, warehousing, or research activity defined as any trade or business described in the 2012 North American Industry Classification System (NAICS) as: Sectors 31, 32, 33 and 55 and subsectors 423, 424, 482,493, 511, 517, 518, 927 Industry Groups 1133, 2121, 4862, 4882, 4883, 5121, 5415 and 5417 - Industries 22111, 48691, 48699, 48819, 51221, 51913,52232, 54133, 54134, 54138, 56291, 56292, and 92811 - Industries 115111, 221330, 541614, 561422, 562213, 611512, 561422, or data processing centers; renewable energy facilities; R&D facilities; and targeted business sectors under Accelerate Alabama Strategic Economic Development Plan. 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.	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	To Whom	Amounts	Duration of the Program
Alabama	Regional Revolving Loan Funds	Alabama Association of Regional Councils	Loan	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	Renewable Fuels Program	Alabama Department of Economic and Community Affairs (ADECA)	Interest subsidy	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 production has been completed resulting in a switch grass to coal mix ratio of up to 10%.	Ongoing
Alabama	Rural Business Enterprise Grants	Rural Economic and Community Development (REDC)	Grant	Small and emerging private business (50 or less employees and less than $1,000,000 in projected gross income) in rural areas are eligible.	The grant amounts are up to $300,000 in which the grants may be requested to establish the revolving loan fund (RLF). Up to 10% of grant funds may be applied toward operating expenses over the life of the RLF. Please see link below for further information. https://www.rd.usda.gov/programs-services/rural-economic- development-loan-grant-program	Ongoing
Alabama	Rural Business Opportunity Grant	Rural Economic and Community Development (REDC)	Grant	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	Sales & Use Tax Exemption	Alabama Department of Revenue	Fuel Tax Exemption/ Refund	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Alabama	Sales and Use Tax Abatements for Industrial Projects	Alabama Department of Revenue	Tax Abatement/ Reduction	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 55 and subsectors 423, 424, 482, 493, 511, 517, 518, 927 - Industry Groups 1133, 2121, 4862, 4882, 4883, 5121, 5415 and 5417 - Industries 22111, 48691, 48699, 48819, 51221, 51913, 52232, 54133, 54134, 54138, 56291, 56292, and 92811 - Industries 115111, 221330, 541614, 561422, 562213, 611512, 561422, or data processing centers; renewable energy facilities; R&D facilities; and targeted businesses sectors under Accelerate Alabama Strategic Economic Development Plan. 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.	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
Alabama	Sales and Use Tax Exemption for Commercial Fish Feed	Alabama Department of Revenue	Tax Exemption	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
Alabama	VIP Investment Credit	Tennessee Valley Authority Economic Development	Power Bill Credit	Customers in targeted business sectors whose facilities meet minimum eligibility requirements qualify.	Most companies can expect a 10-20% savings annually over a five or ten-year period.	Ongoing
Alabama	VIP Loan Funds	Tennessee Valley Authority	Loan	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	VIP Performance Grant	Tennessee Valley Authority Economic Development	Grant	Customers in targeted business sectors whose facilities meet minimum eligibility requirements qualify.	Funding amounts are based upon the five-year economic impact of the projects and made at the discretion of TVA Economic Development.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Alaska	Bulk Fuel Revolving Loan Fund	Department of Commerce, Community, and Economic Development and Division of Community and Regional Affairs (DCRA)	Loan	Eligible recipients are borrowers/companies located in rural Alaska.	The amounts vary. In FY 2020, the program funded 104 loans for$12.2 million.	Ongoing
Alaska	Rural Development Initiative Fund	Department of Commerce, Community, and Economic Development and Division of Economic Development-Investments Section (DED)	Loans	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%.	Ongoing
Alaska	Commercial Charter Fisheries Loan Program	Alaska Department of Commerce, Community, and Economic Development	Loans	Eligibility Requirements: Loans may be made to purchase charter halibut permits or to refinance vessels or gear purchased more than 12 months before receipt of the application. Must be an Alaskan resident for the 24 consecutive months preceding the date of application. Loans may not be made to pay costs that were incurred more than 12 months before receipt of loan application. Applicant(s) may not have any child support arrearage.	Maximum loan amount $200,000 for a permit loan and $100,000 per year for other loan types, with a maximum aggregate outstanding loan balance of $200,000 made to a borrower. A letter of denial from a financial institution, stating the reason(s) for denial, or confirmation that a loan from a financial institution is contingent on the applicant receiving a loan from the fund. Maximum loan term is 15 years. Interest rate will be fixed at the time of loan approval. All loans must be adequately secured, include a priority lien, and the items financed.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Alaska	Mariculture Loan Program	Alaska Department of Commerce, Community, and Economic Development	Loans	Eligibility Requirements: Loan must be for the planning, construction, and operation of a mariculture business. Must have a permitted mariculture farm location in Alaska. Must have experience or training in the mariculture industry. Must be an Alaskan resident for 24 consecutive months preceding the date of application. Loans may not be made to pay costs that were incurred more than 12 months before receipt of loan application. Applicant(s) may not have any child support arrearage.	Maximum loan amount is $100,000 per year with a maximum aggregate balance of $300,000 per borrower. A letter of denial from a financial institution, stating the reason(s) for denial, or confirmation that a financial institution is only willing to finance a portion of the project. Maximum loan term is 20 years. Payments may be deferred for up to the first six years of the loan. Interest rate will be fixed at the time of loan approval. All loans must be adequately secured and include a priority lien.	Ongoing
Alaska	Oil and Gas Production Tax Credit	Department of Natural Resources	Tax credits	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.	Ongoing
Alaska	Commercial Fishing Revolving Loan Fund	Department of Commerce, Community, and Economic Development and Division of Economic Development-Investments Section (DED)	Loans	Recipients are purchasers of Limited Entry Permits, vessels, and gear. Must be two year Alaska resident 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
Alaska	Qualified Capital Expenditure Credit	Department of Revenue (DOR), Tax Division	Tax credit	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 January 1, 2017 companies could qualify for a credit of 20% of eligible capital expenditures. As of January 1, 2017, the Qualified Capital Expenditure Credit was reduced from 20% to 10%.	The duration of this tax credit is until 12/31/2013 for North Slope. The duration of this tax credit is until 12/31/2017 for Cook Inlet. This credit is still available for Middle Earth (or non-CookInlet and North Slope).

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Alaska	Small Producer Credit	Department of Revenue (DOR), Tax Division	Tax credit	Qualifying companies	The benefit is a non-transferable, non-refundable 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 12/31/2016 or nine years after first production.
Alaska	Well Lease Expenditure Credit	Department of Revenue (DOR), Tax Division	Tax credit	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. Until January 1, 2017, companies could qualify for a credit of 40% of qualified well lease expenditures. As of January 1, 2017, the Well Lease Expenditure Credit was reduced from 40% to 20%.	The duration is until 12/31/2017 for Cook Inlet, and ongoing for others.
Alaska	Alternative Credit for Exploration	Department of Revenue (DOR), Tax Division	Tax credit	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.
Alaska	Community Development Quota Credit	Department of Revenue (DOR), Tax Division	Tax credit	Qualifying corporations	The benefit is a non-transferable credit for contributions to an Alaska non-profit 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. The credit is an offset to the tax revenue shared to local community.	The program expired on 12/31/2020.
Alaska	Reduced Fishery Resource Landing Tax Rate for Developing Fisheries	Department of Revenue (DOR), Tax Division	Reduced tax rate	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	Qualifying companies	New mining operations are exempt from the Mining License Tax for the first 3.5 years after production begins.	Ongoing
Alaska	Depletion Deduction	Department of Revenue (DOR), Tax Division	Tax deduction	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Alaska	Small Miner Exemption	Department of Revenue (DOR), Tax Division	Tax exemption	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	Non-profit power associations or corporations	Fuel used by non-profit 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	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 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.	All work needed to be performed by 6/30/2016 to qualify for this credit.
Alaska	Alternative Credit for Exploration - Frontier Basins	Department of Revenue (DOR), Tax Division	Tax credit	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 first four exploration wells drilled inside six frontier basins receives 80% credit up to $25 million of qualified expenditures. The first four seismic projects performed inside each of six frontier basins receives 75% credit up to $7.5 million of qualified expenditures.	Expired 6/30/2016 for seismic and wells must be spudded by 6/30/2017.
Alaska	Native Plant Commercialization Program	Department of Natural Resources and Department of Agriculture	Financing	The program is utilized by native plant producers, landscape contractors and construction companies, as well as other government agencies.	The amounts vary.	Ongoing
Alaska	Alaska Foundation and Breeder Seed Program	Department of Natural Resources and Department of Agriculture	Financing	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 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 program provides funding to private landowners, including ANCSA corporations, for forest planning, including biomass inventory.	The amounts vary.	Ongoing
Alaska	Exclusion of intangible drilling expenses and exploration expenses	Department of Revenue (DOR), Tax Division	Certain exclusions from property taxes	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	To Whom	Amounts	Duration of the Program
Alaska	Mineral Exploration Incentive Credit	Alaska Department of Revenue, Tax Division	Tax Credit	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	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
Alaska	Salmon and Herring Product Development Credit	Department of Revenue (DOR), Tax Division	Tax Credit	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	Qualifying companies	The benefit is a nonrefundable 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.
Alaska	Per-Taxable-Barrel Credit for Gross Value Reduction (GVR)	Department of Revenue (DOR), Tax Division	Tax Credit	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
Alaska	Per-Taxable-Barrel Credit for Non-Gross Value Reduction (non-GVR)	Department of Revenue (DOR), Tax Division	Tax credit	Qualifying companies	A per-taxable-barrel credit for oil production on the North Slope that does not qualify for a GVR, as defined in AS 43.55.160(f). The credit is a sliding scale from $0 to $8 per taxable barrel and cannot be transferred, carried forward, or used to reduce the producer's tax liability to less than the minimum gross tax. The sliding scale is based on Alaska North Slope oil prices.	Ongoing
Alaska	Oil and Gas Industry Service Expenditures Credit	Alaska Department of Revenue	Tax Credit	This measure was introduced on 1 January 2014 and provides a credit against corporate-income-tax liabilities for 10% of qualifying oil-and-gas-industry service expenditures. Qualifying expenditures must be incurred "for in-state manufacture or in-state modification of tangible oil and gas property that has a service life of three years or more."	The credit is capped at USD 10 million per taxpayer per year. It is not transferable but can be carried forward five years. Estimates of the revenue foregone due to this credit are not available.	ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Alaska	Property-Tax Exemption for Intangible Drilling Expenses	Alaska Department of Revenue	Revenue Forgone	This provision dates back to 1973 and exempts intangible drilling expenses and exploration expenditure from property tax. The stated aim of this provision is to encourage further oil and natural-gas drilling in the State of Alaska.	Estimates of the revenue foregone due to this provision are not available.	Ongoing
Alaska	In State Refinery Credit	Alaska Department of Revenue	Revenue Forgone	Qualifying in state oil refineries.	It takes the form of an investment credit applicable against corporate-income-tax liabilities and may not exceed the lesser of 40% of qualifying capital expenditure or USD 10 million per facility per year. Credits can be carried forward five years.	Estimates of the revenue foregone due to this credit are not available
Arizona	Arizona Innovation Challenge	Arizona Commerce Authority	Grants	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, $150,000.	Ongoing
Arizona	Healthy Forest Enterprise Incentives Program	Arizona Commerce Authority	Tax benefits	Recipients are certified businesses primarily engaged in harvesting, initial processing or transporting of qualifying forest products that create qualifying jobs.	The program provides nonrefundable 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	Various municipalities	Property tax reductions and exemptions	Recipients are businesses located in a zone or a sub-zone.	Eligible companies may receive up to a 72% reduction in state real and personal property taxes.	Ongoing
Arizona	Military Reuse Zone Program	Arizona Commerce Authority	Tax credit and other tax benefits	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."	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	Recipients include the oil, gas and mining sectors.	The program provides sales tax refunds and exemptions in varying amounts.	Ongoing
Arizona	Machinery, Equipment or Transmission Lines Used Directly in Producing or Transmitting Electrical Power	Arizona Department of Revenue	Sales tax refunds and exemptions	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Arizona	Small Business Capital Investment Incentive Program (also known as the Angel Investment Tax Credit Program)	Arizona Commerce Authority	Tax credit	In order to receive tax credits, a qualified investor must invest at least $25,000 in a qualified small business and may not invest more than $250,000 annually in all qualified small businesses. This program provides nonrefundable tax credits equal to 35% of the investment in a qualified small business either (i) located in a rural area or (ii) constituting a bioscience enterprise. A qualified small business for purposes of the program must, among other criteria, possess assets (exclusive of intellectual property and the qualifying investment) not exceeding $10 million.	Nonrefundable tax credits equal to 30% of the investment in any other qualified small business. Such credits are claimed in equal increments over a 3-year period. Unused credits in any tax year can be carried forward for up to 3 years.	Ongoing
Arizona	Research and Development (R&D) Tax Credit Program	Arizona Commerce Authority & Arizona Department of Revenue	Tax credit	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 of 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	Renewable Energy Production Tax Credit	Arizona Department of Revenue	Tax Credit	Utility-scale energy production companies.	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	Qualified Facility Tax Credit Program	Arizona Commerce Authority	Tax credit	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	To Whom	Amounts	Duration of the Program
Arkansas	Research & Development	Arkansas Economic Development Commission (15-4-2708)	Tax credit	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. Credits may be carried forward for nine years.	Ongoing
Arkansas	Targeted Business Incentives	Arkansas Economic Development Commission (Consolidated Incentive Act of 2003, 15-4-2701, et seq)	Tax credits and refunds	Recipients are "targeted businesses" classified within one of the following six sectors: advanced materials and manufacturing systems; agriculture, food and environmental sciences; biotechnology, bioengineering and life sciences; information technology; transportation logistics; and bio- based products. Target incentives are awarded at the discretion of the executive director of the Arkansas Economic Development Commission.	Eligible companies may receive up to four 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; (d) sales and use tax credit of between 2%-8% on new investment by a technology company, company must have new payroll of at least $250,000 and pay an average hourly wage of 150% of the state or county average wage, whichever is less.	Ongoing
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	Recipients are eligible production companies expending at least $200,000 within a six-month period in connection with the production of at least one state-certified production; or $50,000 within a six-month period in connection with a post- production. This incentive is at the discretion of the Director of the Arkansas Economic Development Commission.	Companies may receive two incentives under this program: (a) a production rebate up to 20% of qualified Arkansas production/post- production expenditures and (b) payroll rebate equaling 10% of payroll of Arkansas residents engaged in eligible productions.	Ongoing
Arkansas	Arkansas Alternative Fuels Development Program	Arkansas Department of Agriculture, Arkansas Alternative Fuels Development Act, Arkansas Code § 15-13-102, as amended by Act 977 of 2009	Grants	Recipients include alternative fuels producers, feedstock processors, and alternative fuel distributors. Grants are to assist in the construction, modification, alteration, or retrofitting of feedstock processing facilities in Arkansas.	Provides grants not in excess of $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. 2) Rebates to public entity, company, organization, or affiliate may revive up to $50,000 per fiscal year for the cost of converting diesel/gasoline vehicles to bio-fuel natural gas or propane vehicles.	Ongoing
Arkansas	Recycling Equipment Tax Credit	Arkansas Act 654 of 1993 as administered by the Arkansas Department of Environmental Quality	Income tax credit	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 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.	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	To Whom	Amounts	Duration of the Program
Arkansas	Tax Increment Financing	Act 1197 of 2001, 14-168-301, et seq.	Local revenue bonding authority	Investors in a redevelopment district which is defined as blighted, deteriorated or underdeveloped.	The amount varies depending upon project-deferred revenue.	Ongoing
Arkansas	Advantage Arkansas	Arkansas Economic Development Commission (Consolidated Incentive Act of 2003, 15-4-2701, et seq)	Income tax credit	Recipients include eligible businesses paying wages equal to the greater of the lowest county average hourly wage or$12.50 per hour, and include manufacturers; distribution centers; office sector businesses; commercial, physical or biological research; and, corporate headquarters. A company can receive an additional 1% credit of payroll if the average hourly wage exceeds 125% of the county or state average hourly wage, whichever is less.	This program provides income tax credits based upon a 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.	Ongoing
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)	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.	Incentives 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 up to 10 years. Targeted businesses paying 175% of lesser of state or county average wage) may receive 5% for up to 10 years regardless of tier status.	Ongoing
Arkansas	Research in Area of Strategic Value; In-House Research in Area of Strategic Value	Arkansas Science & Technology Authority (ASTA) (with Arkansas Economic Development Commission) (Consolidated Incentive Act of 2003, 15-4-2708(d)(1)(A)	Income tax credit	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	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	Eligibility is targeted towards but not 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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Arkansas	Wind Energy Income Tax Exemption	Arkansas Department of Finance and Administration, Arkansas Code § 26-51-311	Tax exemption	Recipients must be a manufacturer of wind energy equipment and/or components; expend a minimum of $150,000 in Arkansas within 6 years; hire at least 1,000 employees in Arkansas within 6 years.	This program provides exemptions up to 25 years.	Ongoing
Arkansas	Arkansas Venture Capital Development Fund	Arkansas Development Finance Authority	Venture Capital Investment	Eligible companies include for-profit proprietorships, partnerships, corporations, and limited liability companies in need of early stage growth and development funds. The fund provides investment funding based on a percentage match with other qualified investors. The focus of the fund is investing in technology-based companies that operate in industries that are prominent in Arkansas, that have been identified as target industries by the Governor or the Arkansas Economic Development Commission (AEDC), and/or are focus areas for research activities at the State's four-year college institutions.	The fund has a minimum required investment of $50,000 and a maximum investment of $1,000,0000 in any one company.	Ongoing
Arkansas	Quick Action Closing Fund	Arkansas Economic Development Commission with approval from the Arkansas Governor Arkansas Code § 19-2-1231	Loan or Grant	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. The Fund received a $75 million appropriation for FY 2019-2020.	Ongoing
Arkansas	Coal Mining Tax Credit	Arkansas Department of Finance and Administration, Arkansas Code § 26-51-511	Tax credits	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
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 Administration, and require legislative approval. Amendments 82, 90, and 97. Enabling legislation at 15-4-3201 et seq.	State General Obligation Bond Financing (Proceeds can be in the form of grants and loans) for infrastructure	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.	No cap. Subject to legislative approval based upon economic impact of project.	Ongoing
Arkansas	Minority Business Enterprise and Women-Owned Business Enterprise Loan Mobilization Program (replaced Small Business Loan Program)	Arkansas Economic Development Commission, Arkansas Code § 215-4-306	Loan guarantee program	Eligible businesses who are 51% owned by a woman or minority that have done or are currently doing business with a federal, state, or local Arkansas governmental entity. Loans must be used for job creation, expansion, repairs, acquisition of machinery and equipment, inventory purchase, or working capital.	AEDC guarantees up to 90% of loans, up to $100,000, to assist eligible women and minority owned business from a qualified lender.	Ongoing
Arkansas	Arkansas Small Business Innovation Research (SBIR) Matching Grant Program	Arkansas Economic Development Commission, Act 166 of 2017	Matching grants	Business engaged in at least one of the following targeted activities: advanced materials and manufacturing systems; agriculture, food, and environmental sciences; biotech, bioengineering, and life sciences; information technology; transportation logistics; bio-based products. Business must have its primary location in Arkansas and have received a federal SBIR grant.	Provide matching grants of up to 50% of the amount of federal Phase I and Phase II Small Business Innovation Research grants not to exceed $50,000 for Phase 1 awards and $100,000 for Phase II awards.	Ongoing
Arkansas	Arkansas Business and Technology Accelerator Grant Program	Arkansas Economic Development Commission, Act 165 of 2017	Grant program	Eligible businesses include: manufacturer classified in sectors 31-33 or engaged in design and development of pre-packaged software, digital content productions and preservation, computer processing and data preparation services, or data retrieval services. Grants are at the discretion of the executive director of the Arkansas Economic Development Commission.	Grant program to eligible businesses of up to $250,000 to sponsor business and technology accelerator programs to mentor start-up companies.	Ongoing.

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Arkansas	Tax Back Program	Arkansas Economic Development Commission (Consolidated Incentives Act of 2003), Arkansas Code § 15-4-2706(d)	Sales and use tax Refund	Eligible businesses include: manufacturers; distribution centers; office sector businesses; commercial, physical or biological research; and, corporate headquarters.	Refund of local sales and use tax for building materials used in construction, modernization, improvement, and machinery and equipment. Investment threshold requirement based on the tier of the county in which the project is located: Tier 1 - $500,000; Tier 2 - $400,000; Tier 3 - $300,000; Tier 4 - $200,000. Requires a resolution from local governing authority. A company must sign a job creation agreement (Advantage Arkansas or Create Rebate) within two years.	Ongoing
Arkansas	ArkPlus	Arkansas Economic Development Commission (Consolidated Incentives Act of 2003), Arkansas Code § 15-4-2706(b)(6)	Income tax credit	Eligible businesses include: manufacturers; distribution centers; office sector businesses; commercial, physical or biological research; and, corporate headquarters. Incentive is awarded at the discretion of the executive director of the Arkansas Economic Development Commission.	Provides 10% income tax credit based on total new investment. To qualify, a company must meet the investment and new annual payroll thresholds for tier of the county in which the project locates: Tier 1 - $5,000,000 investment, $2,000,000 in new payroll; Tier 2 - $3,750,000 investment, $1,500,000 new payroll; Tier 3 - $3,000,000 investment, $1,200,000 new payroll; Tier 4 - $2,000,000 investment; $800,000 new payroll. Credit may offset 50% of tax liability, annually. Can be carried forward for nine years.	Ongoing
Arkansas	Targeted ArkPlus	Arkansas Economic Development Commission (Consolidated Incentives Act of 2003), Arkansas Code § 15-4-2706(b)(7)	Income tax credit	Recipients are "targeted businesses" classified within one of the following six sectors: advanced materials and manufacturing systems; agriculture, food and environmental sciences; biotechnology, bioengineering and life sciences; information technology; transportation logistics; and bio- based products. Target incentives are awarded at the discretion of the executive director of the Arkansas Economic Development Commission. Companies must have $250,000 of new payroll that pays at least 150% of the state or county average hourly wage, whichever is less.	Tax credit between 2% and 8% based on level of new investment. Amount of tax liability offset is based on average hourly wage rate of new payroll, between 50% and 100%. May be carried forward for nine years.	Ongoing
California	Percentage Depletion of Mineral and Other Resources	U.S. Census Bureau, California Department of Finance, EIA	Tax credit	This measure extends the corresponding federal provision for percentage depletion to California's own corporation tax system (see "Excess of Percentage over Cost Depletion"). Under percentage depletion, producers of minerals and fossil fuels can recover capitalized costs by claiming as a depletion allowance a fixed percentage of gross income from the property. Under normal income-tax treatment, expenses that are capitalized into the basis of mineral properties would be recovered over time as output is extracted from the wells or mines.	2019 - $6,640,252. As is the case at the federal level, the depletion allowance cannot exceed 50% of a producer's net income from the property (100% for oil and natural-gas properties).	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
California	New Hire Tax Credit	Franchise Tax Board	Tax credit	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	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
California	Community Development Block Grant Program	Housing and Community Development Department	Grant	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	Film & TV Tax Credit 3.0	California Film Commission, California Department of Tax and Fee Administration (sales tax portion)	Tax credit	Recipients include qualified film and TV production entities.	25% Transferable Tax Credit: Independent Film applicants are eligible to receive 25% of qualified expenditures and shall be applied to a maximum of $10 million of the qualified expenditure budget. Independent film applicants are eligible to sell or transfer tax credits. There is no cap on non-qualified expenditures. 2. 25% Non-Transferable Tax Credit: Relocating television series applicants are eligible for 25% tax credits for a maximum qualified expenditure of $100 million. Subsequent seasons, considered recurring TV series, receive 20% tax Film and TV Tax Credit. Relocating TV series apply as a non-independent category and may not transfer or sell tax credits. 3. 20% Non-Transferable Tax Credit: a. Non-independent productions that are feature films, new TV series, recurring TV series, pilots, or miniseries are eligible to receive 20% tax credits. b. The 20% tax credit applies to up to a maximum of $100 million of qualified expenditures. c. Tax credits are non-transferable and must be used to offset tax liability with the State of California. d. Independent "producers" may apply under the non-independent category, but the tax credits will remain non- transferable.	Ongoing
California	Motion Picture Tax Credit Program	California Film Commission	Tax credit	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	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
California	Biomass Fuel Incentive	Section 25678 of the California Public Resources Code	Grant	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	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	California Department of Tax and Fee Administration	Tax exemption	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
California	Sales and Use Tax Exclusion (STE) Program	California Alternative Energy and Advanced Transportation Financing Authority	Tax exemption	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	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)	California Department of Tax and Fee Administration	Tax Exemption	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	To Whom	Amounts	Duration of the Program
California	Farm Equipment Exemption	California Department of Tax and Fee Administration	Partial Tax Exemption	A partial exemption from the sales and use tax became available under section 6356.5 for the sale, storage, use, or other consumption of farm equipment, machinery, and their parts to qualified persons for use in qualifying activities. The partial exemption also applies to leases of certain farm equipment and machinery. The partial exemption applies only to the state sales and use tax rate portion. The exemption does not apply to any local, city, county, or district taxes. Sales and purchases of farm equipment, machinery, and parts will continue to be subject to the remaining portion of the sales and use tax rate consisting of the local, city, county, and any applicable district taxes. Qualified person means: Someone engaged in a line of business described in Codes 0111 to 0291 of the Standard Industrial Classification (SIC) Manual (1987 edition), or a person or employee who assists a person engaged in those codes by performing the activities in SIC Codes 0711 to 0783.	Exemption only from the state general fund portion of the sales and use tax rate.	Ongoing
California	Teleproduction Exemption	California Department of Tax and Fee Administration	Partial Tax Exemption	A partial exemption from the sales and use tax became available under section 6378 for the sale, storage, use or other consumption of machinery, equipment including component parts to a qualified person used primarily in teleproduction or other postproduction services. The exemption also includes property sold or purchased by a qualified person primarily to maintain, repair, measure, or test any property used in teleproduction or post-production services. The partial exemption may also apply to rental receipts paid by a qualified person for teleproduction or postproduction equipment and machinery.	The partial exemption applies only to the state sales and use tax portion.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
California	Timber Harvesting	California Department of Tax and Fee Administration	Partial Tax Exemption	A partial exemption from sales and use tax became available under 6356.6 for sales and purchases of equipment, machinery, and their parts designed primarily for off-road use in commercial timber harvesting operations by a "qualified person." A "qualified person" means any person who is engaged in commercial timber harvesting operations. The partial exemption also applies to leases of off-road commercial timber harvesting equipment and machinery subject to tax measured by rentals payable.	The partial exemption applies only to the sales and use tax rate portion.	Ongoing
California	California Research Tax Credit	California Franchise Tax Board	Tax credit	This credit is based on the federal research credit, with modifications. One may qualify for this credit if one engaged in qualified research activities in California.	The credit is equal to the sum of the following: 15% of qualified expenses that exceed a base amount; 24% of basic research payments.	Ongoing
Colorado	Severance-Tax Exemption for Stripper Wells	Colorado General Assembly, EIA, IPAA	Tax Exemption	This provision exempts the income derived from oil and natural-gas "stripper wells" from the severance tax that is usually levied on oil and gas extraction activities conducted in the state of Colorado. "Stripper wells" are those wells that produce daily on average 15 barrels or less of oil, or 90 000 cubic feet or less of natural gas.	2019 - $12,176,375 crude oil/petroleum; $32,311,550 natural gas.	Ongoing
Colorado	Severance-Tax Oil and Gas *Ad Valorem* Credit	Colorado Department of Revenue, IPAA	Tax Credit	A credit is allowed, equal to 87.5% of all *ad valorem* taxes assessed or paid during the taxable year for crude oil, natural gas, carbon dioxide, and oil and gas leaseholds and leasehold interests and oil and gas royalties and royalty interests for state, county, municipal, school district, and special district purposes except the *ad valorem* taxes paid or assessed on stripper wells.	2017-2019: 0. 2016 - $71,543,831crude oil/petroleum; $200,280,169 natural gas.	Ongoing
Colorado	Impact Assistance Credit	Colorado Revised Statutes 39-29-107.5	Tax Credit	This measure provides mining companies (including oil and gas companies) operating in Colorado with a severance tax credit for the amount of approved contributions paid to local governments so they can deal with the social and economic impacts that mining activities have locally.	The total amount of credit that can be claimed cannot exceed 50% of the severance-tax liability that taxpayers anticipate to incur in the first ten years of severance of the project.	Ongoing
Colorado	Severance-Tax Reductions for Low-Volume Wells	Colorado Revised Statutes 39-29-105	Tax Reduction	Oil and natural-gas wells generating gross incomes below USD 300,000 per year in Colorado attract lower rates of severance tax (from 2% to 4%) as compared with the higher 5% rate prevailing in the state.	Lower rates of severance tax from 2% to 4% as compared with the higher 5% rate prevailing in the state.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Colorado	Severance-Tax Reductions for New Oil-Shale Facilities	Colorado Revised Statutes 39-29-107	Tax Reduction	This measure provides new oil-shale commercial facilities operating in Colorado with reductions in the rate of severance tax that normally applies to oil-shale production in the state. Reductions range from 100% in the first 180 days after commercial production starts to 25% in the third year that follows.	Reductions range from 100% in the first 180 days after commercial production starts to 25% in the third year that follows.	Ongoing
Colorado	Severance-Tax Exemption for Low-Volume Oil-Shale Production	Colorado Revised Statutes 39-29-107	Tax Exemption	This provision exempts the first 15,000 tons—or the first 10,000 barrels, whichever is greater—of oil shale produced per day in Colorado from the severance tax that normally applies to oil-shale extraction in the state.	No estimates are available for this particular measure.	Ongoing
Colorado	Occupational-Privilege-Tax Exemption for Oil and Gas Workers	Colorado Revised Statutes 31-15-501, IOGCC (2007)	Tax Exemption	Occupational privilege taxes are taxes that are sometimes levied by counties and municipalities to compensate for the fact that workers there may require services from local governments for which they do not pay taxes if they are not residents. The oil and natural-gas sector in Colorado is specifically exempted from paying any such tax in the state.	No estimates are available for this particular measure.	Ongoing
Colorado	Reduced Value for Certain Mineral Properties	Colorado Revised Statutes 39-29-105 and 39-7-102, IOGCC (2007)		This provision allows oil and natural-gas leaseholds and lands in Colorado to be valued for property-tax purposes at 87.5% of the value of production sold therefrom during the preceding year. This percentage is further lowered to 75% in the case of oil and natural-gas production sites using secondary or tertiary recovery methods.	No estimates are available for this particular measure.	Ongoing
Colorado	Enterprise Zone	Office of Economic Development & Int'l Trade	Tax credit	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	To Whom	Amounts	Duration of the Program
Colorado	Biotech Sales and Use Tax Refund	Department of Revenue	Tax refund	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 January 1, 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	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 January 1, 2006.	Ongoing
Colorado	Advanced Industries Investment Tax Credit	Office of Economic Development and International Trade	Tax credit	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 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	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
Colorado	Community Development Block Grant Program	Office of Economic Development & Int'l Trade	Loan/guarantees	Businesses in certain regions.	The amounts vary.	Ongoing
Colorado	Job Growth Incentive Tax Credit	Office of Economic Development and International Trade	Tax Credit	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 an average yearly wage of at least 100% of the county average wage based on where the business is located.	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	To Whom	Amounts	Duration of the Program
Connecticut	Apprenticeship Training Tax Credit in Manufacturing, Plastics, Plastics-Related, or Construction Trades - § 12-217g	Connecticut Department of Labor	Tax credit	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 number of working hours during the year multiplied by $2.00, or $4,000.	Ongoing
Connecticut	Connecticut Capital Access Fund: Urban	Connecticut Development Authority (CDA)	Loan	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	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
Connecticut	Enterprise Corridor Zones	State of Connecticut Department of Economic and Community Development	Tax benefits	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	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	To Whom	Amounts	Duration of the Program
Connecticut	Enterprise Zone Program	State of Connecticut Department of Economic and Community Development	Tax benefits	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 Development	Loan	Recipients are an economic base business or business that has a North American Industrial Classification code of 311111 through 339999 or 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.	The program funds 50% of total project costs; up to 75% for joint ventures between two or more municipalities, up to 90% in targeted 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.	Ongoing
Connecticut	Manufacturing Credits to Facilities Located in Distressed Municipalities and Enterprise Zones	Department of Revenue Services	Tax credit	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	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	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	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	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	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 industrial mortgage guarantees. Facility owners are entitled to the property tax incentives while all other incentives are reserved for facility occupants.	Ongoing
Connecticut	Metro Hartford Growth Fund	Department of Economic and Community Development	Loan	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	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	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	To Whom	Amounts	Duration of the Program
Connecticut	Railroad Depot Zone	Department of Economic and Community Development	Tax credit and tax abatement	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	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 beneficiary is the animation industry.	For income in years beginning on or after January 1, 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
Connecticut	Film Production Infrastructure Tax Credit - § 12-217kk and § 12-217jj	Connecticut Commission on Culture and Tourism	Tax credit	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 (saleable).	Ongoing
Connecticut	Connecticut Brownfields & Information Technology Projects Tax Incremental Financing	Connecticut Brownfields Redevelopment Authority	Tax incentives and grants	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	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	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	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 (saleable).	Ongoing
Connecticut	Industrial Revenue Bonds For Manufacturers	Connecticut Development Authority	Loan	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 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	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	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
Connecticut	Manufacturing Facility Tax Credit- § 12-217e	State of Connecticut Department of Economic and Community Development	Tax credit	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Connecticut	50% Manufacturing Facility Tax Credit for Facilities Located in an Enterprise Zone (or Other Area Having Enterprise Zone Level Benefits) - § 12-217e	State of Connecticut Department of Economic and Community Development	Tax credit	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 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.	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 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.	Ongoing
Connecticut	Enterprise Zone Tax Credit for Qualifying Corporations § 12-217v	State of Connecticut Department of Economic and Community Development	Tax credit	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	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 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.	Ongoing
Connecticut	Bradley Development Zone	Connecticut Department of Economic and Community Development	Tax credit	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 corporation's business tax liability for years 4 through 10.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	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	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	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
Delaware	Corporate Income Tax Credits	Department of Finance	Tax credit	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	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
Delaware	Neighborhood Assistance Act	Department of Finance	Tax credit	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 January 1, 2000, up to a maximum of $100,000. The total tax credits available for the State's fiscal year are $500,000.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Delaware	Recycled Materials Collection and Distribution Tax Credit	Department of Finance	Tax credit	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	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	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
Delaware	Corporate Income Tax Credits (Targeted Industry & Targeted Areas)	Department of Finance	Tax credit	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
Delaware	Public Utility Tax Rebates for Industrial Users	Department of Finance	Utility tax reduction/rebate	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 recipient is the film industry.	The amounts vary.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
District of Columbia	Film DC Economic Incentive Grant Fund	Office of Motion Picture and TV	Grant	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) program	Office of the Deputy Mayor for Planning and Economic Development	Tax credits	Recipients are DC businesses.	This program provides: Employee Tax Credits up to $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).	Ongoing
District of Columbia	Qualified High Technology Companies (QHTC's)	DC's New E-economy Transformation Act (NET 2000). Administered by DC Office of Tax and Revenue	Tax incentives	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 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.	Ongoing
Florida	Sales Tax Exemption for Electricity Used for Agricultural Purposes	Florida Department of Revenue	Tax Exemption	To qualify for the exemption, the purchaser must furnish the utility provider with an exemption certificate stating that the electricity will be used for the production, packing, or processing of agricultural products on a farm or will be used in a packinghouse.	The full amount of electricity costs is exempted.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Florida	Research and Development Tax Credit	Florida Department of Revenue	Tax Credit	Industry businesses in the manufacturing, life sciences, information technology, aviation and aerospace, homeland security and defense, cloud information technology, marine sciences, materials science, and nanotechnology industries may qualify for a research and development tax credit.	The tax credit shall be 10% of the excess qualified research expenses over the base amount. However, the maximum tax credit for a business enterprise that has not been in existence for at least 4 taxable years immediately preceding the taxable year is reduced by 25% for each taxable year for which the business enterprise, or a predecessor corporation that was a business enterprise, did not exist.	Ongoing
Florida	Florida Recycling Loan Program	Florida First Capital Finance Corporation	Loan	Companies that manufacture products from recycled materials or convert recyclable materials into raw materials for use in manufacturing.	The program offers funding for the purchase of machinery and equipment at a fixed interest rate, as low as 2% below the prime lending rate for the life of the loan (up to 10 years). Loan amounts range from $20,000 to $200,000. A requirement of 10% down payment in most cases. The loans are secured by a first lien on assets financed.	Ongoing
Florida	Entertainment Industry Financial Incentive	Office of the Film and Entertainment	Cash reimbursement	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 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	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 technology, life sciences, information technology, aviation/aerospace, homeland security/defense, and financial/professional services.	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 enterprises during any calendar year is $9 million.	Ongoing
Florida	Targeted Jobs Incentive Fund (TJIF) Program of Miami-Dade County	Miami-Dade County	Cash incentives	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 Redevelopment Bonus Refund	Florida Department of Environmental Protection	Tax refund	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Florida	Rural Economic Development Catalyst Project	Office of Tourism, Trade and Economic Development	Various types of funding	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 recipient is Gerdau Ameristeel.	The amount of the tax incentives is $3 million dollars.	Ongoing
Florida	Innovation Park Technology Commercialization Grant Program	Leon County Research and Development Authority	Grant	Recipients are researchers and entrepreneurs in Leon County.	This program provides grants up to $15,000. Grants awarded in 2015 totaled approximately $25,000.	Ongoing
Florida	Capital Investment Tax Credit	Office of Tourism, Trade and Economic Development	Tax credit	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 the program.	Tax credit	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 "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.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Florida	High Impact Business Performance Incentive (HIPI)	Office of Tourism, Trade and Economic Development	Grant	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 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.	The amounts vary.	Ongoing
Florida	Qualified Defense Contractor Tax Refund Program	Office of Tourism, Trade and Economic Development (OTTED)	Tax refund	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 consolidation; and provide a resolution from the city or county commission recommending the applicant for the incentive.	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 equaling 20% of the tax refund. If located in a Rural Economic Development 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.	Ongoing
Florida	Quick Response Training Program	Workforce Florida, Inc.	Grant	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 totaled approximately $12 million.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Florida	Qualified Target Industry Tax Refund Program (QTI)	Office of Tourism, Trade and Economic Development	Tax refund	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	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
Florida	Sales and Use Tax Exemption on Machinery and Equipment	Florida Department of Revenue	Tax exemption	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	Semiconductor, Defense, or Space Technology Sales and Use Tax Exemption (SDST)	Office of Tourism, Trade and Economic Development	Tax exemption	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 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.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Florida	Rural Community Development Revolving Loan	Office of Tourism, Trade and Economic Development	Loans	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	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	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
Florida	Innovation Incentive Program	Office of Tourism, Trade, and Economic Development	Grant	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	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/Appalachian Regional Commission	Loans	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. For each loan, borrowers must agree to create new jobs and/or save existing jobs, within a time frame to be prescribed by the grantor.	Ongoing
Georgia	Enterprise Zone Program	Georgia Department of Community Affairs	Tax exemption	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 real property being 100% for 5 years; 80% for years 6 and 7; 60% for year 8; 40% for year 9; 20% for year 10.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Georgia	Investment Tax Credit	Georgia Department of Revenue	Tax credit	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 $100,000 additional qualified investment in a new or existing manufacturing or telecommunications facility 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 credit equal to 5% of the qualified investment 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 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.	Ongoing
Georgia	Quality Jobs Tax Credit	Georgia Department of Revenue	Tax Credit	Companies in all industries in Georgia can qualify for the Quality Jobs Tax Credit. If the jobs created pay at least 10% above the average wage of the county in which they're located, they're considered "high-paying jobs," and may qualify for an even higher jobs tax credit.	$2,500 to $5,000 tax credit per job for the first five years of creation. Credits can be taken against 100% of tax liability and applied to payroll withholding once all tax liability is exhausted. Credits can be carried forward for 10 years.	Ongoing
Georgia	Job Creation Tax Credit	Georgia Department of Community Affairs	Tax credit	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. If the facility location is in one of certain special zones including Opportunity Zone, Military Zone, or one of Georgia's 40 least-developed counties, it may qualify regardless of its industry classification.	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. Facilities in locations that participate in Joint Development Authorities (JDAs) may earn a JDA Bonus of $500 for each Job 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 counties. Credits similar to the credit available in Tier 1 counties are potentially available to companies in special zones (Opportunity Zones and Military Zones) and certain "less developed" census tracts in the metropolitan areas of the state.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Georgia	Ports Activity Bonus for Job Tax & Investment Tax Credit	Georgia Department of Revenue	Tax credit	Businesses must first be eligible to receive either the Job 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% over a base year. 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 an investment tax credit of 5%.	Ongoing
Georgia	Personal Protective Equipment (PPE) Production Bonus for Job Tax Credit	Georgia Department of Revenue	Tax credit	Businesses must first be eligible to receive the Job Tax Credit. To receive the PPE Bonus tax credit, the eligible jobs must be dedicated to manufacturing PPE or hand sanitizer.	The tax credit amount is as follows for all tiers: An additional job tax credit of $1,250 per job.	Ends December 31, 2024
Georgia	Life Science Tax Credit Bonus for Job Tax Credit	Georgia Department of Revenue	Tax credit	Businesses must first be eligible to receive the Job Tax Credit. To receive the Life Science Tax Credit, the eligible jobs must be dedicated to the production of medical equipment, supplies, pharmaceuticals, or medicine (NAICS 3391 or 3254).	The tax credit amount is as follows for all tiers: An additional job tax credit of $1,250 per job.	Ongoing
Georgia	Georgia Entertainment Industry Incentives	Georgia Department of Economic Development Entertainment Office / Georgia Department of Revenue	Tax credit and tax exemptions	Eligible activities include motion picture projects such as feature films, television series, commercials, music videos, game development, and animation projects. Recorded musical performances and touring musical or theatrical productions are eligible for a similar credit that sunsets in 2023. Digital entertainment (video gaming, digital animation, e-sports, mobile apps, virtual reality/visual effects, etc.) also has a similar credit.	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, video, broadcast, and music productions.	Ongoing
Georgia	Appalachian Regional Commission Area Development Funds	Georgia Department of Community Affairs	Grants	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Georgia	Sales Tax Exemption	Georgia Department of Revenue	Tax exemption	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; certain equipment used in a data center.	The amount varies depending on cost of eligible equipment. (State sales tax rate is 4%. Local government tax rates range from 2% to 4.9%.)	Ongoing
Georgia	Strategic Industries Loan Fund	OneGeorgia Authority	Loan	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	Mega Project Tax Credit	Georgia Department of Economic Development/Georgia Department of Community Affairs	Tax credit	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	Atlanta/Fulton Country Urban Enterprise Zone	City of Atlanta	Tax abatements	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% Year 8: 60% Year 9: 40% Year 10: 20% Year 11 (after UEZ ends): 0%	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Georgia	Economic Development, Growth and Expansion (EDGE) Fund	OneGeorgia Authority	Grants and Loans	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. Initially passed in 2006 and amended in 2013 and 2017.	Refundable Tax credit	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 was initially 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, Lanai, Maui and Molokai). There was an $8 million cap per production. This tax credit is refundable. The Motion Picture, Digital Media, and Film Production Income Tax Credit (film credit) under Hawaii Revised Statutes (HRS) section 235-17 was amended by Act 89, Session Laws of Hawaii 2013 (Act 89); and amended by Act 143, Session Laws of Hawaii 2017 (Act 143). Act 89 increased the amount of the credit given from 15%-20% for qualified production costs incurred on the island of Oahu and from 20%-25% for qualified production costs incurred on any of the Neighbor Islands. Act 89 also raised the per production credit cap from $8 million to $15 million. Act 143 imposed a $35M overall spending ceiling and made 3rd party reviews by qualified HI CPA firms for all applicants of the credit program regardless of amount spent. Act 143 also requires that any production importing items from outside the state must first demonstrate that they have made best efforts to procure those products and services locally. Recent legislation passed in the 2019 Legislative Session increasing the overall spending cap from $35 million to $50 million and awaits the Governor's signature to become law.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Hawaii	Enterprise Zone (EZ) Partnership Program	Department of Business, Economic Development and Tourism	Tax incentives	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 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.	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
Hawaii	Renewable Fuels Production Tax Credit (RFPTC)	§ 235-110.31, HRS	Tax credit	Qualifying taxpayers who produce a minimum of 2.5 billion British thermal units (Btu) of renewable fuels per year.	The RFPTC provides a tax credit for qualifying taxpayers in the amount of $.20 per 76,000 Btu of renewable fuels produced, with an overall annual tax credit cap of $3.0 million per taxpayer and/or in aggregate.	Ongoing
Hawaii	Renewable Energy Technologies Income Tax Credit (RETITC)	Department of Taxation § 235-12.5, HRS Initially passed in 2003 and amended in 2004, 2006, 2007, 2008 and 2009	Tax Credit	Corporate taxpayers who install and place in service in the State of Hawaii a qualifying renewable energy technology system are eligible. Renewable energy technology system is defined as a new system that captures and converts a renewable source of energy, such as solar or wind energy, into: (1) a usable source of thermal or mechanical energy; (2) electricity; or (3) fuel.	The RETITC is subject to the following cap amounts: For solar energy system that uses energy from the sun to heat water: $250,000 per system for commercial property; for all other solar energy systems: $500,000 per system for commercial property; and for all wind-powered energy systems: $500,000 per system for commercial property.	Ongoing
Hawaii	Royalties Tax Exemption	Department of Taxation § 235-7.3, HRS. Initially passed in 1999 and amended in 2000, 2001, and 2004.	Tax exemption	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Hawaii	Stock Options Tax Exemption	Department of Taxation § 235-9.5, HRS. Initially passed in 1999 and amended in 2000 and 2001	Tax exemption	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 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.	All income received from stock options from a qualified high technology business is exempted from income tax.	Ongoing
Hawaii	Fuel Tax Credit for Commercial Fishers	Department of Taxation, section 235-110.6. Initially passed in 1981 and amended in 2010	Refundable Tax credit	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	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 installment 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
Idaho	Tax Reimbursement Incentive	State of Idaho-Commerce Department	Reimbursable tax credit	Businesses that create a minimum number of full-time jobs. Minimum job creation is defined as 20 in rural communities and 50 in urban communities, and the jobs shall have an average annual wage equal to or above the county average annual wage.	Businesses that create a minimum number of full-time jobs are eligible to receive a refund of up to 30% of their income, sales, and payroll taxes for up to 15 years. Minimum job creation is defined as 20 in rural communities and 50 in urban communities, and the jobs shall have an average annual wage equal to or above the county average annual wage.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Idaho	Idaho Workforce Training Reimbursement	Workforce Development Council	Grant	The business must have a starting wage of $12 an hour or more for the new positions being created or positions being retained. The company must provide employer-assisted medical benefits. The company must be increasing its current workforce and/or retraining existing workers with skills necessary for specific economic opportunities and industrial expansion initiatives.	The award is determined after a business is approved.	Ongoing
Idaho	Tax Reimbursement Incentive (TRI)	Idaho Economic Advisory Council and Idaho Department of Commerce	Tax credit	Businesses that create a minimum number of full time jobs are eligible to receive a refund of up to 30% of their income, sales, and payroll taxes for up to 15 years. Minimum job creation is defined as 20 in rural communities and 50 in urban communities, and the jobs shall have an average annual wage equal to or above the county average annual wage.	The program provides a tax credit of up to 30% for up to 15 years. 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
Illinois	Biogas and Biomass to Energy Grant Program	Department of Commerce and Economic Opportunity Renewable Energy Resources Program	Grants	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	Coal Competitiveness Program	Department of Commerce and Economic Opportunity (DCEO)	Grants	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
Illinois	Coal Demonstration Program	Department of Commerce and Economic Opportunity (DCEO)	Grants	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 Development Program	Department of Commerce and Economic Opportunity (Technical oversight by the Illinois Clean Coal Institute)	Grants	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	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	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 totaling 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 Revival Program	Department of Commerce and Economic Opportunity. Illinois Resource Development and Energy Security Act (Public Act 92-0012)	Grants	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, transportation fuels or electricity.	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
Illinois	Community Uplift Program	Illinois State Treasurer	Loans	Qualified applicants must have a maximum asset size of $350 million at time of deposit (though asset limits can be waived for single financial institutions located in a town or city); one branch must be located in an Illinois Enterprise Zone, an Opportunity Zone, or Low-Income Community; a CRA rating of "Outstanding" or "Satisfactory" (credit unions exempt); and an IDC rating greater than 75 (exceptions apply).	The Community Uplift Program provides financial institutions in development zones with low-rate state investment capital to lend at a lower rate in disadvantaged communities in support of business creation and expansion and job growth.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	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	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
Illinois	Enterprise Zone Participation Loan Program (EZ/PLP)	Department of Commerce and Economic Opportunity	Loans	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 comparable with U.S. Treasury notes plus 0-1%.	Ongoing
Illinois	Enterprise Zone Program	Department of Commerce and Economic Opportunity, Illinois Enterprise Zone Act	Tax incentives	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
Illinois	High Impact Business Designation	Department of Commerce and Economic Opportunity	Tax incentives	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	To Whom	Amounts	Duration of the Program
Illinois	Illinois Biofuels Research, Development & Demonstration Program	Department of Commerce and Economic Opportunity (415 ILCS 120/25, Public Act 93- 15)	Grants	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	Illinois Brownfields Redevelopment Program	Illinois Environmental Protection Agency	Loans	The maximum term of the loan is 5 years; the fixed loan rate is a simple annual rate at 1/2 the market interest rate, but not less than 2.5%.	Loans can be up to: $120,000 maximum for site investigation per site, $500,000 maximum for any single loan application, and $1,000,000 maximum for any single project.	Ongoing
Illinois	Illinois Film Production Tax Credit	Illinois Department of Commerce and Economic Opportunity	Tax credit	The film industry is the recipient.	The amount of tax credits are as follows: For an accredited production commencing on or after May 1, 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 1, 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	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	Illinois Renewable Fuels Development Program	Department of Commerce and Economic Opportunity (HB46 - 20 ILCS 689)	Grant	Recipients are plants with a production capacity of 30 million gallons.	This program provides grants of up to $15 million annually.	Ongoing
Illinois	Large Business Development Program	Illinois Department of Commerce and Economic Opportunity	Grant	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

State	Program Title	Program Authority	Form of Subsidy	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	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	Renewable Energy Resources Development of Wind Energy Project	Illinois Department of Commerce and Economic Opportunity	Grant	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
Illinois	Renewable Fuels Development Program (RFDP)	The RFDP was established in June of 2003 by Public Act 93-15	Grant	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	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	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 July 1, 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
Illinois	Rural Development Loan Program	Illinois Finance Authority	Loan	Applicant must be developing a business facility in a rural community with a population of less than 25,000 people and demonstrate the ability to repay the loan and create/ retain jobs in the community.	This program provides finance up to 75% of project cost with bank lending in the project of 25%. The maximum loan amount is $250,000. The interest rate is fixed and set at 50 basis points below the Wall Street Journal prime at date of closing (minimum interest rate no lower than 2% and maximum interest rate no higher than 6%).	Ongoing
Illinois	Rural Micro-Business Participation Loan Program	Illinois Department of Commerce and Economic Opportunity	Loan	Recipients are rural businesses that employ five or fewer full time employees, and is based on the production, processing, marketing of agricultural products, forest products, cottage and craft products.	This program provides loans for up to 50% of the project.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Illinois	Sales Tax Incentives	Department of Commerce and Economic Opportunity	Tax exemption	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	Recipients are located in deteriorated areas with declining tax bases.	The benefit amounts vary. TIF districts have a lifetime of 23 years.	Ongoing
Illinois	Used Tire Recovery Program	Illinois Department of Commerce and Economic Opportunity	Loans and grants	The Illinois Used Tire Recovery Program awards grants and low interest loans to expand existing used tire processing facilities in the State and to promote beneficial end uses of tires.	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
Indiana	Ad hoc incentive package	Spencer County	Tax abatement	The recipient is a company in the steel industry.	This program provided up to $59 million in tax abatements.	Ongoing
Indiana	Hotel Lodging Tax Exemption	Board of Managers	Tax exemption	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 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	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
Indiana	Loan Guaranty Programs	Indiana Economic Development Corporation (IEDC)	Loan guarantee	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Indiana	Community Revitalization Enhancement Districts (CRED) Tax Credit	Indiana Economic Development Corporation (IEDC)	Tax credit	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	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
Indiana	Tax Incremental Financing (TIF) District Funds	City of South Bend	TIF funds	The program is used for projects in Redevelopment and Economic Development Areas.	The amounts vary.	Ongoing
Indiana	Skills Enhancement Fund	Indiana Economic Development Corporation (IEDC)	Grant	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, supports the purpose of the fund, and meets all requirements as set forth in I.C. 5-28-7	For active contracts since January 1, 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	To Whom	Amounts	Duration of the Program
Indiana	Headquarters Relocation Credit	Indiana Economic Development Corporation (IEDC)	Tax credit	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 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.	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	To Whom	Amounts	Duration of the Program
Indiana	Hoosier Business Investment Tax Credit	Indiana Economic Development Corporation (IEDC)	Tax credit	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 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.	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	To Whom	Amounts	Duration of the Program
Indiana	Twenty-First Century Research and Technology Fund (21F)	Indiana Economic Development Corporation (IEDC)	Grants	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 -- 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	Amounts vary, but maximum investment by the Fund is $2 million per company.	Ongoing
Indiana	Patent Income Exemption	Indiana Department of Revenue	Tax credit	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 individual's or corporation's affiliates or is a non-profit organization or corporation. The Tax Exemption for Patent-Derived Income is established by IC 6-3-2-21.7.	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	To Whom	Amounts	Duration of the Program
Indiana	Venture Capital Investment Tax Credit	Indiana Economic Development Corporation (IEDC)	Tax credit	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
Iowa	Targeted Industry Demonstration Fund	Iowa Economic Development Authority (IEDA). The statutory basis is at Iowa Code 15.411.The relevant administrative rules are at 261 Iowa Administrative Code 105.	Grants and loans	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.	Maximum award is $125,000, most often in the form of loan or royalty agreement.	Ongoing
Iowa	Alternative Energy Revolving Loan Program	Iowa Energy Center (Section 476.46 Code of Iowa). See also 261 Iowa Administrative Code 405.	Loan	Recipients are alternative energy production facilities and small hydro facilities, both defined at Iowa Code 476.42.	The program offers zero-percent interest loans for the construction of alternate energy production facilities or small hydro facilities as defined in Iowa Code section 476.42. Maximum amount is $1 million. Since 2017, loans are made entirely by the Iowa Energy Center rather than with a participating private lender.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Iowa	Innovation Fund Tax Credit	Section 15E.52, Code of Iowa (program description); Section 422.11Y, Code of Iowa (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).	Tax credit	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	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 innovation 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 (consumer's use tax); Section 437A.17B, Code of Iowa (replacement tax)	Tax credit	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. (Limited to facilities placed in service between 7/1/05 and 1/1/18.)
Iowa	Iowa Solar Energy System Tax Credit	Iowa Department of Revenue. Iowa Code 422.11L.	Tax credit	Recipients are qualifying installations of solar energy infrastructure.	The tax credit for installations that occur after January 1, 2016 is equal to 50% of the federal credit, up to $20,000.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	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	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 July 1, 2005, but before July 1, 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
Iowa	Renewable Chemical Production Tax Credit	Iowa Economic Development Authority (IEDA). See IAC 261.81.	Tax credit	Companies physically located in Iowa producing one of 30 high value chemicals derived from biomass feedstocks.	Amounts based on weight. Annual limits of $1 million for startups and $500,000 for established businesses. See: https://www.iowaeda.com/innovate/renewable-chemical-production- tax-credit/	Ongoing.
Kansas	Ethyl Alcohol Production Incentive	Kansas Department of Commerce	Grant	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 expired June 30, 2018 and was not extended.
Kentucky	High-tech Pool Funding Resources	Kentucky Economic Development Finance Authority (KEDFA)	Grants	Recipients are eligible Kentucky companies.	Up to $250,000.	Ongoing
Kentucky	Kentucky Film Incentive	Kentucky Film Office KRS 148.850-860	Tax incentive	Recipients include qualifying film and television show producers.	Tax incentive.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Kentucky	Industrial Revenue Bonds	Kentucky Economic Development Finance Authority (KEDFA)	Tax Abatement	Recipients are eligible Kentucky companies. 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 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.	Amounts vary.	Ongoing
Kentucky	Commonwealth Seed Capital LLC (CSC)	Kentucky Economic Development Partnership, Commonwealth Seed Capital Management Committee	Equity investment or convertible debt	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.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Kentucky	Major Recycling Project Tax Credit (KRS 141.390)	Kentucky Department of Agriculture	Tax credit	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 Department of Agriculture	Tax credit	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	Grants	Kentucky high-tech small businesses engaged in research and development for innovations with potential for commercialization.	Match, on a competitive basis, phase 1 and phase 2 federal awards received by Kentucky high-tech small businesses.	Ongoing
Kentucky	Kentucky Jobs Retention Act (KJRA)	Kentucky Economic Development Finance Authority KRS 154.25-010 et seq.	Tax incentives	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	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) (as of 7/1/2021, this program is called the "Incentives for Energy-Related Business Act")	Kentucky Economic Development Finance Authority (KRS 154.27-010 et seq.)	Tax rebate and other tax incentives	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 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. As of 7/1/2021, recipients include facilities where the mining of cryptocurrency occurs, with a minimum $1 million capital investment.	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 employee whose job was created as part of the project.	Ongoing. This program sunset in 2019, but restarts as the "Incentives for Energy-Related Business Act" in July 2021.

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Kentucky	Kentucky Rural Innovation Program	Kentucky Economic Development Finance Authority, Office of Entrepreneurship and Small Business Innovation (KRS 164.6027 et seq.)	Seed stage capital grants and investments	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, and up to $100,000 in investments.	Ongoing. As of 7/1/2021, the Rural Innovation Program will be suspended and all funds will be transferred to the Kentucky Enterprise Fund.
Kentucky	Kentucky Enterprise Fund	Kentucky Economic Development Finance Authority, Office of Entrepreneurship and Small Business Innovation (KRS 164.6019 et seq.)	Seed stage capital grants and investments	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. As of 7/1/2021, 20% of annual funding will be allocated for companies located in enhanced incentive counties (see KRS 154.21-010) and 20% of funding will be allocated for companies located in Opportunity Zones.	The program provides up to $30,000 in grants, and up to $750,000 in investments. As of 7/1/2021, no company can receive more than $500,000 in investments.	Ongoing
Kentucky	Kentucky Business Investment (KBI)	Kentucky Economic Development Finance Authority (KEDFA)	Wage assessments and tax credits	Recipients are eligible Kentucky companies engaged in manufacturing, non-retail service or technology activities, agribusiness, headquarters operations, alternative fuel, gasification, energy-efficient alternative fuels, renewable energy production, or carbon dioxide transmission pipelines.	The amounts vary.	Ongoing
Kentucky	Kentucky Industrial Revitalization Act (KIRA)	Kentucky Department of Agriculture	Income tax credits, Kentucky Corporation License Fee credits, and job assessment fees	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 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 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 4%, with local participation limited to 1%.	Ongoing
Kentucky	Kentucky Rural Economic Development Act (KREDA)	Kentucky Department of Agriculture	Tax incentives	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 acquired by the approved company through either the acquisition of title or through a capital lease.	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 fifteen years.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Kentucky	Kentucky Enterprise Initiative Act (KEIA)	Kentucky Economic Development Finance Authority (KEDFA)	Sales tax refunds	Recipients are eligible Kentucky companies engaged in Manufacturing, non-retail service or technology activities, agribusiness, headquarters operations, tourism operations, alternative fuel, gasification, energy-efficient alternative fuels, renewable energy production, or carbon dioxide transmission pipelines in Kentucky.	Amounts vary.	Ongoing
Kentucky	Corporate Income Tax Credit for Use of Kentucky Coal	Kentucky Department of Revenue	Corporation income and limited liability entity tax credit	Recipients are corporations using coal for industrial heating or processing.	A credit against the corporation income tax and the limited liability entity tax is authorized for 4.5% of the purchase price of the coal subject to Kentucky's coal tax that is used for generating steam or hot water or materials processing or providing for direct heat for industrial processes. The tax credit is non-refundable and cannot be carried forward.	Ongoing
Kentucky	Cellulosic Ethanol Tax Credit	Kentucky Department of Revenue (KRS 141.4244)	State income tax and limited liability entity tax credit	Recipients are producers of cellulosic ethanol.	A tax credit against income tax and the limited liability entity tax is allowed to producers of cellulosic ethanol. The credit rate is $1 per cellulosic ethanol gallon produced subject to an annual cap equal to $5 million in the aggregate. However, this cap can be modified if there is a cap transfer from the ethanol tax credit program. The tax credit is non-refundable and cannot be carried forward.	Ongoing
Kentucky	Biodiesel Fuel Tax Credit	Kentucky Economic Development Finance Authority (KEDFA) (KRS 141.423)	State income tax and limited liability entity tax credit	Recipients are biodiesel producers, biodiesel blenders, and renewable diesel producers.	A tax credit against income tax and the limited liability entity tax is allowed to biodiesel producers, biodiesel blenders, or renewable diesel producers. The tax credit is $1 per biodiesel gallon produced by a biodiesel producer; $1 per gallon of biodiesel used in the blending process by a biodiesel blender with a blend of at least 2%; and $1 per gallon of renewable diesel produced by a renewable diesel producer. The tax credit is subject to an annual cap equal to $10 million in the aggregate. The tax credit is non-refundable and cannot be carried forward.	Ongoing
Kentucky	Kentucky Clean Coal Incentive	Kentucky Economic Development Finance Authority (KEDFA) (KRS 141.428)	State income tax, limited liability entity tax and public service corporation property tax credit.	Recipients are electric power companies subject to the public service corporation property tax and certified as clean coal facilities, or any taxpayer that owns or operates a clean coal facility and purchases eligible coal that is used by the taxpayer in a certified clean coal facility. The parent corporation of these taxpayers can also be recipients if the subsidiaries are wholly owned.	The amount of the credit is $2.00 per ton of eligible coal purchased that is used to generate electric power at a certified clean coal facility. The tax credit is non-refundable and cannot be carried forward.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Kentucky	Kentucky Ethanol Tax Credit	Kentucky Department of Revenue (KRS 141.4242)	State income tax and limited liability entity tax credit	Recipients are producers of ethanol.	The amount of the tax credit is $1 per gallon of ethanol produced. The tax credit is subject to an annual cap equal to $5,000,000 in the aggregate. However, this cap can be modified if there is a cap transfer from the cellulosic ethanol tax credit program. The tax credit is non-refundable and cannot be carried forward.	Ongoing
Kentucky	Bluegrass State Skills Corporation (BSSC) Grant-in Aid Program (GIA)	Bluegrass State Skills Corporation (BSSC)	Grant	Recipients are eligible Kentucky companies engaged in manufacturing, agribusiness, non-retail service or technology, national or regional headquarters, or healthcare.	Up to $75,000 per year.	Ongoing
Kentucky	Skills Training Investment Tax Credit (STIC)	Bluegrass State Skills Corporation (BSSC)	Tax Credit	Recipients are eligible Kentucky companies engaged in manufacturing, agribusiness, non-retail service or technology, national or regional headquarters, or healthcare.	Up to $75,000 per year.	Ongoing
Kentucky	Agricultural Infrastructure Loan Program (AILP)	Kentucky Agricultural Finance Corporation	Loan	To assist Kentucky agricultural producers by providing them access to below market financing for the acquisition, renovation, and construction of agricultural structures that enhance the profitability of their farming operations	Up to $150,000.	Ongoing
Kentucky	Agricultural Processing Loan Program	Kentucky Agricultural Finance Corporation	Loan	To provide loan opportunities to companies and individuals interested in adding value to Kentucky-grown agricultural commodities through further processing.	Varies.	Ongoing
Kentucky	Beginning Farmer Loan Program (BFLP)	Kentucky Agricultural Finance Corporation	Loan	To assist individuals with farming experience who desire to develop, expand, or buy into a farming operation.	Varies.	Ongoing
Kentucky	Diversification through Entrepreneurship in Agribusiness Loan (DEAL)	Kentucky Agricultural Finance Corporation	Loan	To assist agri-entrepreneurs with the purchase, establishment, or expansion of a business that sells agricultural products or services to farmers or consumers.	Varies.	Ongoing
Kentucky	Kentucky Investment Fund Act (KIFA)	Kentucky Cabinet For Economic Development	Tax Credit	Recipients are eligible investors in eligible Kentucky businesses	Up to $8,000,000.	Ongoing
Kentucky	Kentucky Loan Participation Program (KYLPP)	Kentucky Cabinet for Economic Development	Loan	Recipients are eligible Kentucky companies	Up to 20% of the loan amount.	Ongoing
Kentucky	Angel Investment Tax Credit	Kentucky Economic Development Finance Authority (KEDFA)	Tax Credit	Recipients are eligible investors in eligible Kentucky businesses engaged in knowledge-based activity related to bioscience; environmental and energy technology; health and human development; information technology and communications; and materials science and advanced manufacturing.	(1) $3 million tax credits available per calendar year; (2) $200,000 maximum to individual investor each calendar year; and (3) $1 million maximum tax credits for a Qualified Small Business.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Kentucky	Direct Loan Program	Kentucky Economic Development Finance Authority (KEDFA)	Loan	Recipients are eligible Kentucky companies engaged in agribusiness, tourism, manufacturing, or service industry.	Up to $500,000.	Ongoing
Kentucky	Tourism Development Incentive Program	Kentucky Department of Travel & Tourism	Tax Credit	Recipients are eligible Kentucky Tourism projects.	25% of Project Costs.	Ongoing
Louisiana	Research and Development Tax Credit	Louisiana Department of Economic Development	Tax credit	Recipients are Louisiana companies conducting research & development.	This program provides up to a 30% tax credit on qualified research expenditures in Louisiana.	Ongoing, but sunsets 12/31/2025
Louisiana	Sales Tax Exemption for Customized Computer Software	Louisiana Department of Revenue	Tax benefits	Recipients are software technology companies.	This measure excludes custom computer software from state sales and use tax. Estimates are not available.	Ongoing
Louisiana	Economic Development Award Program	Department of Economic Development	Grant	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 company gives sufficient evidence that it is otherwise likely to relocate out of Louisiana.	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 state-wide average; or 50% for all other projects.	Ongoing
Louisiana	Enterprise Zone Program	Department of Economic Development	Tax credit	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 state-wide, in both urban and rural parishes. Job credits are $5,000 for NAICS Code Numbers 36411, 336412, 336413, and 33291.	The program provides a one-time tax credit of up to $3,500 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 $5,000 tax credits to automotive and airplane manufacturers.	Ongoing
Louisiana	Restoration Tax Abatement	Department of Economic Development	Tax abatement/reduction	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	To Whom	Amounts	Duration of the Program
Louisiana	Workforce Development and Training Program	Department of Economic Development	Grant	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
Louisiana	Biomedical and University Research and Development Park Programs	Louisiana Department of Revenue	Income tax credit	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 Interactive Media and Software Tax Credit Program	Louisiana Department of Economic Development	Tax credit	Recipients are video game developers and software development companies.	This program provides a 25% tax credit on qualified in-state labor and 18% for qualified production expenditures.	Ongoing
Louisiana	Sound Recording Investor Tax Credit	Louisiana Department of Economic Development	Tax credit	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 production credit of 18% on sound recording expenses. The program is subject to a cap of $2.1 million in tax credits per calendar year. Sound recording investor tax credits are issued as rebates.	Ongoing, but the program will sunset to new applications 7/1/2026.
Louisiana	Alternative Fuel Vehicle (AFV) Incentives	Louisiana Department of Revenue	Tax credit	Recipients are consumers purchasing alternative fuel vehicles, alternative fuel refueling 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 refueling 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, but the program will sunset on 1/1/2022.
Louisiana	Purchases of Qualified New Recycling Manufacturing or Processing Equipment	Louisiana Department of Natural Resources	Tax credit	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Louisiana	*Ad Valorem* Natural Gas Tax Credit	Louisiana Department of Revenue	Tax credit	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	Exclusion/Exemption	Recipients are commercial fishing boats.	Revised Statute 47:305.20 and 818.15 provide exclusions and exemptions to the state sales, gasoline and motor fuels taxes and special fuels taxes paid to operate or propel a commercial fishing boat.	Ongoing
Louisiana	Motion Picture Production Tax Credit	Louisiana Department of Economic Development	Tax credit	Recipients are motion picture production companies.	This program provides up to a 40% tax credit on qualified in-state production expenses.	Ongoing, but the program will sunset to new applications 7/1/2025.
Louisiana	New Markets Tax Credit	Louisiana Department of Revenue	Tax credit	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 Zone. Qualifying projects may leverage the federal program through an additional 25% state tax credit (64% total credit).	Ongoing
Louisiana	Quality Jobs	Louisiana Department of Economic Development	Tax incentives	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.	The program provides up to a 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% project facility expense rebate for qualified expenses.	Ongoing
Louisiana	Sales Tax Exclusion for Installation of Board Roads in Oil-Fields	Louisiana Department of Revenue	Tax exemption	Recipients are entities engaged in installing board roads to oil- field operations (wooden road surfaces to reach well sites).	This measure excludes the installation of board roads to oil-field operations from Louisiana sales tax. Estimates are not available.	Ongoing
Louisiana	Sales Tax Exclusion on Drilling Rigs	Louisiana Department of Revenue	Tax exemption	Recipients are entities conducting repairs, renovations, or conversions of drilling rigs for the exploration or development of minerals in the outer continental shelf.	This measure excludes repairs, renovations, or conversions of drilling rigs used exclusively for the exploration or development of minerals in the outer continental shelf from Louisiana's sales tax. Estimates are not available.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Louisiana	Sales Tax Exemption for Repairs and Materials Used on Drilling Rigs	Louisiana Department of Revenue	Tax exemption	Recipients are entities conducting repairs, renovations, or conversions of drilling rigs for the exploration or development of minerals in the outer continental shelf.	This measure exempts from Louisiana's sales tax all materials, services, supplies, and labor used to repair, renovate, or convert drilling rigs, and that are employed exclusively for exploration or development of minerals in the outer continental shelf. Estimates are not available.	Ongoing
Louisiana	Excess of Percentage over Cost Depletion	Louisiana Department of Revenue	Tax deduction	Available to oil and natural gas producers.	Estimates are not available. This measure allows oil and natural gas producers to calculate deductions from their taxable income based on a fixed percentage of the gross value of the resources being extracted. The state of Louisiana limits the percentage depletion deduction to 50% of a taxpayer's net income.	Ongoing
Louisiana	Natural Gas Severance Tax Suspension for Horizontal Wells	Louisiana Department of Revenue	Tax incentive	Available to natural gas producers that operate horizontal wells.	This measure provides for a suspension of all severance tax liabilities for a period of 24 months, or until payout of well costs is achieved, for any gas well drilled or recompleted horizontally for which production started after 31 July 1994. Tax expenditures for this program totaled an estimated $182 million in fiscal year ending June 30, 2020.	Ongoing
Louisiana	Natural Gas Severance Tax Suspension for Inactive Wells	Louisiana Department of Revenue	Tax incentive	Available to eligible natural gas producers exploiting older, mature fields featuring inactive wells. This measure benefits gas wells which have returned to service after being inactive for two or more years, or those which have had 30 days or less of production in the past two years.	Estimates are not available. Natural gas production shall be exempt from severance tax for a period of five years from the date of restart.	Ongoing
Louisiana	Natural Gas Severance Tax Suspension for Deep Wells	Louisiana Department of Revenue	Tax incentive	Available to natural gas producers that operate deep wells (with a true vertical depth of greater than 15000 feet).	This measure allows the suspension of all severance-tax liabilities for a period of 24 months, or until payout of well costs is achieved, for any gas well drilled with a true vertical depth greater than 15,000 feet and for which production started after 31 July 1994. Tax expenditures for this program totaled an estimated $495,000 in fiscal year ending June 30, 2020.	Ongoing
Louisiana	Reduced Severance Tax on Incapable Oil Well Gas	Louisiana Department of Revenue	Tax incentive	Available to natural gas and oil producers.	Measure provides that a special reduced rate of severance tax be applied to natural gas produced from oil wells having 50 pounds or less of wellhead pressure per square inch, or produced by artificial methods, gas lift, or pumping. Tax expenditures for this program totaled an estimated $380,000 in fiscal year ending June 30, 2020. $427,000 in 2019.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Louisiana	Reduced Severance Tax on Incapable Gas Well Gas	Louisiana Department of Revenue	Tax incentive	Available to natural gas and oil producers.	Provides that a special reduced rate of severance tax be applied to natural gas produced from gas wells that are incapable of producing an average of 250,000 cubic feet of gas per day. Tax expenditures for this program totaled an estimated $12.9 million in fiscal year ending June 30, 2020. $12.6 million in 2019.	Ongoing
Louisiana	Oil Deduction Severance Tax on Transportation Fees	Louisiana Department of Revenue	Tax deduction	Available to oil producers.	This measure allows oil producers operating in Louisiana to deduct from their taxable profit charges for trucking, barging, and pipeline fees. It gives all producers a deduction of at least $0.25 per barrel for transporting oil condensate through their own facilities, and provides an incremental deduction for some producers if their actual transport costs are lower. Producers using third-party transportation may deduct $0.25 per barrel or the actual amount charged. Tax expenditures for this program totaled an estimated $383,000 in fiscal year ending June 30, 2020. $649,000 in 2019.	Ongoing
Louisiana	Severance Tax Suspension on Oil from Horizontal Wells	Louisiana Department of Revenue	Tax incentive	Available to oil producers.	Measure provides for a suspension of all severance-tax liabilities for a period of 24 months, or until payout of well costs is achieved, for any oil well drilled or recompleted horizontally for which production started after 31 July 1994. Tax expenditures for this program totaled an estimated $4.5 million in fiscal year ending June 30, 2020. $6.7 million in 2019.	Ongoing
Louisiana	Severance Tax Suspension on Oil from Inactive Wells	Louisiana Department of Revenue	Tax incentive	Available to eligible oil producers that exploit older, mature fields featuring inactive wells.	Under this measure, oil production shall be exempt from severance tax for a period of five years from the date of restart for those oil wells that have returned to service after being inactive for two or more years, or which have had 30 days or less of production for the past two years.	Ongoing
Louisiana	Severance Tax Suspension on Oil from Deep Wells	Louisiana Department of Revenue	Tax incentive	Available to oil producers that operate deep wells (with a true vertical depth of greater than 15000 feet).	This measure provides for a suspension of all severance-tax liabilities for a period of 24 months, or until payout of well costs is achieved, for any oil well drilled with a true vertical depth greater than 15,000 feet and for which production started after 31 July 1994. Tax expenditures for this program totaled an estimated $2 million in fiscal year ending June 30, 2020 and 2019.	Ongoing
Louisiana	Severance Tax Suspension on Oil from Tertiary Recovery	Louisiana Department of Revenue	Tax incentive	Available to oil producers undertaking large-scale carbon-dioxide injection projects.	Measure provides a severance-tax suspension until the project reaches payout for any crude-oil production from a qualified tertiary project approved by the Department of Natural Resources. Tax expenditures for this program totaled an estimated $14.6 million in fiscal year ending June 30, 2020. $21.4 million in 2019.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Louisiana	Reduced Severance Tax Rate on Incapable Oil Wells	Louisiana Department of Revenue	Tax reduction	Available to oil producers operating low-volume wells.	This measure provides that a special reduced rate of severance tax be applied to oil produced from oil wells which are incapable of producing an average of more than 25 barrels of oil per day, and that produce at least 50% salt water. Tax expenditures for this program totaled an estimated $4.1 million in fiscal year ending June 30, 2020.	Ongoing
Louisiana	Reduced Severance Tax Rate on Oil from Stripper Wells	Louisiana Department of Revenue	Tax reduction	Available to oil producers operating low-producing oil wells.	This measure provides that a special reduced rate of severance tax be applied to oil produced from oil wells which are incapable of producing an average of more than 10 barrels of oil per day. Tax expenditures for this program totaled an estimated $18.4 million in fiscal year ending June 30, 2020. $27.5 million in 2019.	Ongoing
Louisiana	Severance Tax Exclusion on Flared or Vented Natural Gas	Louisiana Department of Revenue	Tax exemption	Available to natural gas producers.	This measure excludes from Louisiana's severance tax all natural gas that is flared or vented into the atmosphere when testing, waiting on sales line, or when produced in non-commercial quantities. Tax expenditures for this program totaled an estimated $817,000 in fiscal year ending June 30, 2020.	Ongoing
Louisiana	Severance Tax Exclusion for Natural Gas Used in Field Operations	Louisiana Department of Revenue	Tax exemption	Available to natural gas producers.	This measure excludes the use of natural gas as fuel to maintain the operation of a field from Louisiana's severance tax. Tax expenditures for this program totaled an estimated $4.2 million in fiscal year ending June 30, 2020. $3.8 million in 2019.	Ongoing
Louisiana	Severance Tax Exclusion for Carbon Black Producers	Louisiana Department of Revenue	Tax exemption	Available to natural gas producers.	This measure can be claimed by producers and sellers of natural gas consumed in manufacturing carbon black (i.e., a residual produced from the incomplete combustion of certain heavy petroleum products). Tax expenditures for this program totaled an estimated $79,000 in fiscal year ending June 30, 2020. $93,000 in 2019.	Ongoing
Louisiana	Musical & Theatrical Production Tax Credit Program	Louisiana Department of Economic Development	Tax credit	Available to entertainment & live performance production companies.	This program provides up to an 18% tax credit on qualified in state production expenses.	Ongoing, but sunset to new applications 7/1/25.
Louisiana	Qualified Entertainment Company Tax Credit program	Louisiana Department of Economic Development	Tax credit	Available to approved entertainment companies.	This program provides up to a 20% payroll credit.	Ongoing, but sunset to new applications 7/1/25.
Maine	Biofuels Commercial Production Tax Credit	Maine Revised Statutes Title 36 Section 5219-X	Tax credit	Recipients are producers of biofuels for use in motor vehicles.	The State of Maine offers a tax credit of $0.08 per pound for the production of renewable chemicals and a $0.05 per gallon credit for the production of biofuels for use in motor vehicles or otherwise used as a substitute for liquid fuels.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Maine	Tax Increment Financing (TIF) District	Department of Economic and Community Development	Property tax rebate	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
Maine	High Technology Investment Tax Credit	Maine Revised Statutes Title 36 Section 5219-M	Tax credit	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.	This program ended in 2016 but allowed for a five-year carry forward period, and will expire in 2021.
Maine	Sales Tax Exemptions - Biotechnology, Manufacturing, Information Technology, Research and Development	Maine Revised Statutes Title 36 Section 1760	Tax incentives	Maine state sales tax exemptions are available for manufacturing, R&D, custom computer programming, fuel and electricity, and biotechnology.	State sales tax rate is 5.5%.	Ongoing
Maine	Maine Technology Institute	Maine Technology Institute	Grants, Loans, and Equity Investments	Maine Technology Institute (MTI) offers grants, loans, equity investments, and services to support Maine's innovation economy. MTI supports new ideas, products, or methods with the potential to grow and diversify Maine's economy and increase the number of quality jobs throughout the state through direct support of innovators and through support of programs and infrastructure that encourages innovation. MTI also supports Maine's innovation economy through event sponsorships that promote innovation and entrepreneurship in Maine. It plays a key part in the state's economic development strategy and is a significant driver in expanding research and development to create new innovative ventures.	MTI's core funding program provides tailored support and focused, customer-centric service to Maine innovators. MTI accepts proposals on a rolling basis and, based upon its funding criteria, can provide up to $100,000 in grant funding and up to $500,000 in patient, low- cost debt to eligible Maine entrepreneurs and organizations. It also provides free technical assistance and support to Maine entities interested in trying to secure federal SBIR/STTR funding. MTI requires a matching cash investment equal to, or greater than, the amount of MTI funding requested.	Ongoing
Maine	Pine Tree Development Zones (PTDZ)	Department of Economic and Community Development	Tax incentives	Recipients are qualified businesses in manufacturing, financial services, and targeted technology sectors which locate in a PTDZ.	Certified businesses which locate in a PTDZ may be eligible for the following primary benefits for up to 10 years: 1) 100% exemption from corporate income tax for 5 years and 50% ~~credit~~ for the next 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.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Maine	Shipbuilding Facility Investment Tax Credit Program	Maine Revised Statutes Title 36 Section 5219 - RR	Tax Credit	Owns and operates or proposes to operate to construct a Maine shipbuilding facility; proposes to make a qualified investment in the State; employs at least 5,000 qualified employees at the time the application is filed; and does not otherwise qualify for the Pine Tree Development Zone Program or the Maine Employment Tax increment Financing program at the time the application is filed.	Beginning with the tax year after the certified applicant has made qualified investments of at least $100,000,000 or the tax year beginning on or after January 1, 2020, whichever is later, and for each of the following 9 tax years, a certified applicant is allowed a credit against the tax due under this part for each taxable year in an amount equal to 3% of the certified applicant's total qualified investment.	Ongoing
Maine	Major Food Processing Manufacturing Expansion Program	Maine Revised Statutes Title 36 Section 5219 - VV	Tax Credit	The applicant's headquarters are, and have been for each of the last 5 years, located in the State; The applicant intends to make a qualified investment in the State within 5 years following the date of the application; Construction of the applicant's facility shall not have commenced prior to April 1, 2019, as evidenced by the date of issuance of an appropriate municipal building permit; The applicant employs, or will employ upon startup of the facility, at least 40 full-time employees in the State; The annual income derived from employment with the applicant of at least 75% of the applicant's employees exceeds the most recent annual per capita personal income in the county in which the facility is located.	Beginning with the tax year during which the certificate of completion is issued or the tax year beginning in 2022, whichever is later, and for each of the following 19 tax years, a certified applicant is allowed a credit against the tax due for the taxable year in an amount equal to 1.8% of the certified applicant's qualified investment.	Ongoing
Maryland	Brownfields Tax Incentive	Maryland Department of Commerce	Tax credit	A site that qualifies for this incentive program may qualify for real property tax credits as well. The site must be located in a jurisdiction that participates in the BRIP, and be owned by an inculpable person.	For five years after cleanup, a site may qualify for a real property tax credit between 50% and 70% of the increased value of the site. (In an Enterprise Zone, the tax credit may last for up to 10 years). This credit, combined with other real property tax credits, may not exceed 100% of the tax on the increased value of the site.	Ongoing
Maryland	Businesses that Create New Jobs Tax Credit	State Department of Assessments and Taxation	Tax credit	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Maryland	Employer Security Clearances Costs (ESCC) Tax Credit	Maryland Department of Commerce	Tax credit	For a business to be eligible, it must apply to and be certified by Commerce. The credit is available for eligible expenses for taxable years beginning after December 31, 2012, but before January 1, 2022.	A business may qualify for an income tax credit up to $200,000 per taxable year for qualified security clearance administrative expenses. A business may also claim a credit against its Maryland income tax for costs related to the construction or renovation of a SCIF located in Maryland. The SCIF must be accredited by the appropriate federal agency. For costs related to a single SCIF, the credit is equal to the lesser of 50% of the costs or $200,000. For costs related to multiple SCIFs, the credit is the amount of costs up to $500,000 per calendar year. A qualified small business may also claim a credit against its Maryland income tax up to $200,000 for costs for rental payments during the first year of a rental agreement for leasing spaces to perform security-based contracting work. The credits are capped at $2 million for each calendar year. If the amount of credits all businesses apply for exceeds the cap, each business receives its pro rata share. Businesses must submit an application to the Maryland Department of Commerce (Commerce) by September 15 for expenses incurred in the previous tax year.	Ongoing
Maryland	Job Creation Tax Credit	Maryland Department of Commerce	Tax credit	A business must be certified as a qualified business entity eligible for the tax credit. To be certified, a business must submit applications to Commerce. Commerce will calculate the credit amount that the business entity is entitled to claim. Job Creation Minimums to Qualify: 60 jobs anywhere in the state; 25 jobs in a JCTC Priority Funding Area; 10 jobs in counties with (1) annual average employment less than 75,000 or (2) median household income less than two thirds of the state-wide median household income.	Provide an income tax credit of $3,000 per new job to a business that creates new full-time jobs. If the business locates in a revitalization area (state enterprise zone, federal empowerment zone, or DHCD Sustainable Community), the credit increases to $5,000 per new job. The business may not claim more than $1 million in a credit year. The program is capped at $4 million in tax credits in a calendar year. Credits are certified on a first-come, first- served basis based on when the Maryland Department of Commerce (Commerce) receives the final application and the availability of credits. Unused credits may be carried forward for five years.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Maryland	Maryland Industrial Development Financing Authority (MIDFA)	Maryland Department of Commerce	Bond, Loan Guarantee	Commercial and industrial businesses in a Priority Funding Area (with the exception of retail), manufacturers, not-for-profit entities, and day care providers.	Private activity revenue bonds Taxable Bond: Provides access to long-term capital markets for primarily fixed asset financing. Tax-Exempt Bond: Provides access to long term capital markets for fixed asset financing at tax-exempt rates. Eligibility is limited by Federal tax law to 501(c)(3) non-profit organizations, manufacturing facilities, and certain solid waste projects. Additional limitations apply to the specific transaction type. Credit insurance. Conventional Program: Insures up to 80%, not to exceed $2.5 million of a transaction made by a financial institution. Bond Program: Insures bonds up to 100%, not to exceed $7.5 million of taxable or tax-exempt bonds.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Maryland	More Jobs for Marylanders	Maryland Department of Commerce	Tax credit	Tax credits are available to new and existing manufacturers that locate or expand in Maryland and create new manufacturing jobs and to non-manufacturers that locate or expand in Maryland Opportunity Zones.	The benefits are available for a 10-year period. TIER 1 NEW MANUFACTURING BUSINESS: (a) a refundable credit against the State's income tax of 5.75% of wages for each qualified position; (b) a credit against the State's portion of the property tax; a refund of sales and use tax; and (d) a waiver of fees charged by SDAT. TIER 1 OR TIER 2 EXISTING MANUFACTURING BUSINESS: A refundable credit against the State's income tax of 5.75% of wages for each qualified position. OPPORTUNITY ZONE NEW NON-MANUFACTURING BUSINESS: (a) a refundable credit against the State's income tax of 5.75% of wages for each qualified position; (b) a credit against the State's portion of the property tax that is the lesser of 100% of state property tax OR $250 per qualified position; (c) a refund of sales and use tax; and a waiver of fees charged by SDAT. OPPORTUNITY ZONE NON-MANUFACTURING EXISTING BUSINESS: A refundable credit against the State's income tax of 5.75% of wages for each qualified position. Note 1: Tier 1 Areas include: Baltimore City, Allegany, Baltimore, Caroline, Cecil, Dorchester, Garrett, Kent, Prince George's, Somerset, Washington, Wicomico, and Worcester Counties. Tier 1 Areas also include Opportunity Zones located in any Maryland county. Tier 2 Areas are any areas which are not Tier 1 Areas. Note 2: The total amount of income tax credits is capped for all businesses in a fiscal year. The credits are issued on a first come, first-served basis. The total amount of sales and use tax credits is capped at $1 million in a fiscal year.	Ongoing
Maryland	One Maryland Tax Credit	Maryland Department of Commerce	Tax Credit	The amount of income tax credit that a business will qualify for depends on the amount of capital investment it makes in the project and the number of new qualified jobs it creates in a 24-month period.	For businesses that create 10-24 qualified positions: maximum $1 million in credits based on eligible project costs. For businesses that create 25-49 qualified positions: maximum $2.5 million in credits based on eligible project costs. For businesses that create at least 50 qualified positions: maximum $5 million in credits based on eligible project costs.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Maryland	Research and Development Tax Credit	Maryland Department of Commerce	Tax credit	The Maryland Department of Commerce (Commerce) follows the federal definition of qualified R&D and qualified R&D expenses. To qualify the business must incur Qualified Research and Development Expenses, as defined by § 41(b) of the Internal Revenue Code, in Maryland. The business must submit an application to Commerce by November 15th for expenses incurred in the previous calendar year.	The tax credit is equal to 10% of eligible R&D expenses incurred during the taxable year in excess of the Maryland Base Amount. If the total credits applied for exceed the statutory caps, the business's R&D tax credit is prorated. The total statutory cap is $12 million with a small business set-aside of $3.5 million. A single applicant may not receive a tax credit exceeding $250,000.	Ongoing
Maryland	Advantage Maryland (also known as MEDAAF)	Maryland Department of Commerce	Loan	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. The five programs are as follows: (1) Significant Strategic Economic Development Opportunities: A project that provides eligible industries with a significant economic development opportunity on a state-wide 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 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 under the program in fiscal year 2018 were $21,845,000.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Maryland	Biofuels Production Credits	Renewable Fuels Promotion Act of 2005	Tax credit	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 after December 31, 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 December 31, 2004).	Ongoing
Maryland	Biotechnology Investment Tax Credit	Department of Business and Economic Development	Tax credit	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.	Ongoing
Maryland	Clean Energy Incentive Tax Credit	Maryland Energy Administration	Tax credit	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-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).	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
Maryland	Sales Tax Exemption to Film/Video Producers	Maryland Film Office	Tax exemption	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	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Maryland	Challenge Investment Program	Maryland Technology Development Corporation	Equity	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 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.	Ongoing
Maryland	Enterprise Investment Fund	Maryland Technology Development Corporation	Equity	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	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 will meet the circumstances and preferences of new or expanding businesses.	Ongoing.

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Maryland	Maryland Economic Adjustment Fund (MEAF)	Department of Business and Economic Development (DBED)	Loan	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 2018 is $0.	Ongoing
Maryland	Commercial Boat Fuel Tax Refund	Comptroller of Maryland, Revenue Administration Division Motor, Fuel Tax Unit	Tax refund	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	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	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 grapes and other plants that will be used in the production of wine by a winery licensed by the Comptroller of Maryland.	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 the certified applicants.	Ongoing
Maryland	Forestry Equipment and Working Capital Loan	Maryland Agricultural and Resource - Based Industry Development Corporation	Loan	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	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	Recipients are manufacturing corporations, certain research and development corporations, and corporations engaged primarily in agriculture or commercial fishing shall be allowed a credit for tangible personal property that is leased pursuant to an operating lease.	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	To Whom	Amounts	Duration of the Program
Massachusetts	Gloucester Revolving Loan Fund (GRLF)	Mass Development	Loan	Recipients are the seafood industry within the City of Gloucester. Since the loan fund is in its relending phase, while prioritizing the commercial fishing industry, other businesses are now eligible.	In 2019 there were no new loans provided under this program and in 2020 one new loan was provided.	Ongoing
Massachusetts	Southeast Revolving Loan Fund (SRLF)	Massachusetts Development Finance Agency (MassDevelopment)	Loan/Non-traditional financing	Recipients are the seafood industry in the geographic region: Counties of Norfolk, Suffolk, Plymouth, Barnstable, Bristol, Dukes and Nantucket, and the coastal towns in Essex County of Amesbury, Beverly, Essex, Gloucester, Ipswich, Lynn, Manchester-by-the-Sea, Marblehead, Nahant, Newbury, Newburyport, Rockport, Rowley, Salem, Salisbury, Saugus and Swampscott in the Commonwealth of Massachusetts. Since the loan is in the relending stage, while prioritizing the commercial fishing industry, loans may be approved for other purposes beyond fishing.	In 2019 there were no new loans provided under this program and in 2020 one new loan was provided.	Ongoing
Massachusetts	Emerging Technology Fund	MassDevelopment	Loan	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 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 $7 million.	Ongoing
Massachusetts	Massachusetts Clean Energy Center - Commonwealth Hydropower	Green Jobs Act of 2008	Grants	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 lesser of $40,000 or 80% of actual costs.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Massachusetts	Massachusetts Clean Energy Center - Commonwealth Commercial Wind	Green Jobs Act of 2008	Grants and loans	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 - Commonwealth Wind Community Scale Initiative	Green Jobs Act of 2008	Grants	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
Massachusetts	Massachusetts Clean Energy Center - Investments in Job Creation	Green Jobs Act of 2008	Financing	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	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	An eligible applicant is a principal investigator with technology disclosed to a host institution located in Massachusetts.	The maximum award is $40,000.	Ongoing
Massachusetts	Exemption for Vessels, Materials, Tools, Fuels, and Material Used in Commercial Fishing	Massachusetts Department of Revenue	Tax exemption	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	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
Massachusetts	Farming and Fisheries Income Tax Credit	Massachusetts Department of Revenue	Tax credit	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Michigan	Geographic Renaissance Zones	Michigan Economic Development Corporation	Tax exemption	Geographic Renaissance Zones are regions of the state designated as virtually tax free for any business or resident presently in or moving to a zone. The zones were designed to provide selected communities with a market-based incentive of reduced state or local taxes to encourage new jobs and investment. A Geographic Renaissance Zone can consist of up to 10 different geographically defined subzones.	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	Agricultural Processing Renaissance Zones	Michigan Economic Development Corporation	Tax exemption	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 non-food use.	The Michigan State Administrative Board (SAB), upon recommendations from the Michigan Strategic Fund Board (MSF) and the Michigan Agriculture Commission, approves APRZ designations. Once approved, the company enters into an agreement with the MSF outlining private investment and job creation numbers approved by the SAB. Taxes can be abated up to 15 years. In all cases, the tax relief is phased out in 25% increments over the last three years of the zone designation.	Ongoing
Michigan	Renewable Energy Facility Renaissance Zones	Michigan Economic Development Corporation	Tax exemption	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. Taxes can be abated up to 15 years. In all cases, the tax relief is phased out in 25% increments over the last three years of the zone designation.	Ongoing
Michigan	Forest Products Processing Renaissance Zones (FPPRZ)	Michigan Economic Development Corporation	Tax exemption	Forest Products Processing Facility means one or more facilities or operations that transform, package, sort, recycle, or grade forest or paper products into goods that are used for intermediate or final use or consumption or for the creation of biomass or alternative fuels through the utilization of forest products or forest residue, and surrounding property. Forest products processing facility does not include an existing facility or operation located in this state that relocates to a renaissance zone for a forest products processing facility. Forest products processing facility does not include a facility or operation that engages primarily in retail sales	The Michigan State Administrative Board (SAB), upon recommendations from the MSF, approves FPPRZ designations. Once approved, the company enters into an agreement with the MSF outlining private investment and job creation numbers approved by the SAB. Taxes can be abated up to 15 years. In all cases, the tax relief is phased out in 25% increments over the last three years of the zone designation.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Michigan	Next Michigan Renaissance Zones	Michigan Economic Development Corporation	Tax exemption	The Next Michigan Development Act authorized the MSF (under PA 275 of 2010) to designate up to seven Next Michigan Development Corporations, comprised of local government units that enter into an interlocal agreement to form a corporation. These Next Michigan Development Corporations (NMDC) are empowered to recommend certification of a Next Michigan Renaissance Zone as well as utilize state tax increment financing capture (as enabled under Act 281 of 1986) to assist projects within their Next Michigan Development District.	Established by a NMDC offer 100% relief from both real and personal property taxes and, if applicable, city corporate income tax, within the boundaries. The renaissance zones may be approved for up to 10 years and are phased out in 25% increments in the last three years. The renaissance zone works in conjunction with the designation of a marketing zone within the NMDC. Allows a NMDC to utilize tax increment financing to fund public infrastructure improvements. There are several financing options for local development financing authority activities that allows for the capture of incremental growth of local property taxes over a period of time to fund these improvements. Offers a 100% property tax exemption for an unlimited number of years on new personal property for companies within certain industries. An industrial facilities exemption certificate can be used to obtain a 50% property tax reduction for new, qualified real and personal property for a period of up to 12 years.	Ongoing
Michigan	Tool and Die Recovery Renaissance Zones	Michigan Economic Development Corporation	Tax exemption	To receive consideration for the Recovery Zone, the business must meet the following requirements: obtain local government support, lease or own the parcel, 75% or more gross revenue generated from tool and die operations, have fewer than 75 full time employees, be classified within NAICS 33511-15 and 332997.	Taxes can be abated up to 15 years. In all cases the tax relief will be phased out in 25% increments over the last three years of the zone designation.	Ongoing
Michigan	Industrial Facility Tax Exemption (IFTE) Certificates	Michigan Economic Development Corporation	Tax incentives	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	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	To Whom	Amounts	Duration of the Program
Michigan	Michigan Film Production Credit	Michigan Film Office	Tax credit	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 are incurred in producing a film or other media entertainment project in Michigan.	No new tax credits can be issued after 10/1/2015.
Michigan	Michigan Smart Zones	Michigan Economic Development Corporation	Mixed	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	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 electronic device technology, design, engineering, testing, diagnostics, or product research and development related to any of the four competitive-edge technologies.	There have been annual appropriations of $75 million for FY2009-10 through FY2015-16.	Ongoing
Michigan	Personal Property Tax Relief in Distressed Areas	Michigan Economic Development Corporation	Tax exemption	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	Agricultural Processing Renaissance Zones (APRZ)	Michigan Economic Development Corporation & Michigan Department of Agriculture	Tax exemptions	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 non-food 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

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Minnesota	Angel Tax Credit	Minnesota Department of Employment and Economic Development	Tax credit	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	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	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, 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.	Ongoing
Minnesota	Farm Machinery Sales and Use Tax Exemptions	Minnesota Department of Revenue	Tax exemption	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	Mining Production Materials Sales and Use Tax Exemptions	Minnesota Department of Revenue	Tax exemption	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	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	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	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
Minnesota	City of Austin Film Incentive	City of Austin, Minnesota	Grant	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

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Minnesota	Iron Range Resources & Rehabilitation Board (IRRRB) Drilling Incentive Grant (DIG) Program	Minnesota Department of Natural Resources	Grant	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
Minnesota	Launch Minnesota Innovation Grants	Minnesota Department of Employment and Economic Development	Grant	Entrepreneurs and most promising scalable technology startups.	Eligible companies may receive business operations expenses of up to $35,000; housing/child care expenses of up to $7,500; Small Business Innovation Research and Small Technology Transfer Rewards recipients of up to $50,000.	Through state fiscal year 2021
Minnesota	Minnesota Job Creation Fund	Minnesota Department of Employment and Economic Development	Grant	Businesses engaged in manufacturing, warehousing, distribution, and technology-related industries, among others that meet investment, wage, and job-creation requirements	Eligible recipients may receive up to $1 million.	Ongoing
Minnesota	Minnesota Investment Fund	Minnesota Department of Employment and Economic Development	Loan/Forgivable Loan	Funds are awarded to local units of government that provide loans to assist expanding businesses, focusing on industrial, manufacturing, and technology-related industries.	Eligible recipients may receive up to $1 million.	Ongoing
Minnesota	Data Centers Sales & Use Tax Exemptions	Minnesota Department of Employment and Economic Development	Tax Refund	Businesses that build or refurbish data centers.	Eligible businesses may receive a 20-year sales tax rebate which applies to the purchase of computers, servers, cooling and energy equipment, energy use, and software.	Ongoing
Minnesota	Greater Minnesota Job Expansion Program	Minnesota Department of Employment and Economic Development	Tax Refund	Existing businesses located in Greater Minnesota that are approved by the Minnesota Department of Employment and Economic Development (DEED), and which meet job creation, wage levels, and other eligibility requirements.	Eligible businesses may receive up to $2 million annually; up to $10 over seven-year period.	Ongoing
Minnesota	Job Training Incentive Program	Minnesota Department of Employment and Economic Development	Grant	Eligible applicants include businesses located outside of the seven-county metropolitan area or located in the cities of Hanover, Rockford, Northfield, and New Prague that are adding at least three new jobs. The new jobs must pay wages at least equal to the median weekly wage for the county in which the jobs are located. The new jobs must also provide at least 32 hours of work per week for a minimum of nine months per year. Businesses are required to match the grant on a 5:1 basis.	Eligible businesses may receive up to $200,000.	

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Mississippi	Small Business and Existing Forestry Industry (SBEFI) Loan Program	Mississippi Development Authority	Loan Guarantee	Eligible companies include: (1) small businesses, defined as commercial enterprises with less than 100 full-time employees and $7 million in gross revenues or $750,000 in profit after taxes, and (2) existing forestry industry enterprises that have their principal places of business in Mississippi; have operated in the state for at least two consecutive years; perform the initial processing of pine logs and hardwood logs for the production of lumber products or are engaged in producing poles or timbers; and have employed an average of at least 15 employees in the most recent 36-month period preceding application.	Small businesses may use SBEFI loan proceeds to acquire, renovate or expand buildings, for working capital or to acquire machinery or equipment. Existing forestry industry enterprises may use SEBFI loan funds for working capital, to acquire machinery and equipment, to make upgrades and improvements to machinery and equipment or to acquire raw materials. SBEFI loan proceeds cannot be used to pay off any existing debt for loan consolidation purposes, to finance the acquisition, construction, improvement or operation of real property primarily for sale or investment, to provide funds or free funds for speculation in any kind of property or as a loan to owners. The maximum loan amount is 50% of the total project cost or $500,000, whichever is less. The minimum loan amount is $50,000.	Ongoing
Mississippi	Job Protection Grant	Mississippi Development Authority	Grant	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 jobs or are at risk of losing jobs due to outsourcing.	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
Mississippi	Existing Industry Productivity (EIB) Loan	Mississippi Development Authority	Loan	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	Recipients are businesses and other entities located in ARC's Mississippi region.	The amounts vary.	Ongoing
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	Recipients are businesses and other entities located in DRA's Mississippi region.	The amounts vary.	Ongoing

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Mississippi	Aerospace Initiative Incentive Program	Mississippi Development Authority/Mississippi Department of Revenue	Tax exemption	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	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 Revenue	Tax exemption	Recipients are companies that manufacture systems or components used in the generation of renewable or alternative energy, invest at least $50 million, and create at least 250 jobs in the state.	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	Growth and Prosperity Program (GAP) Incentives	Mississippi Development Authority/Mississippi Department of Revenue	Tax exemption	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	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
Mississippi	Motion Picture Production Incentive Program	Mississippi Development Authority/Mississippi Department of Revenue	Rebate	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	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	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	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

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Mississippi	ACE Fund	Mississippi Development Authority (Section 57- 1-16)	Grant	This program is typically used as a "deal-closing fund" and is often used when there is significant competition with other states for projects. The types of companies that have been provided grants vary.	Since 2012, approximately $46 million in grants have been provided.	Ongoing
Missouri	Missouri Qualified Fuel Ethanol Producer Fund	Missouri Department of Agriculture and Missouri Department of Revenue	Grant	Producers must be at least 51% owned by agricultural producers actively engaged in agricultural production for commercial purposes in state.	Ethanol incentives include a payment of 20 cents per gallon for the first 12.5 million and 5 cents per gallon for the next 12.5 million gallons.	RSMo 142.028 expired 12-31-19. Last ethanol incentive grant was paid in July 2012.
Missouri	Business Use Incentives for Large Scale Development (BUILD)	Department of Economic Development/Missouri Development Finance Board	Tax Credit	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.	The amount of funding for each economic development project 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. Tax credits issued under this program cannot exceed $25 million annually.	Ongoing
Missouri	Wine and Grape Production Tax Credit Program	Department of Economic Development	Tax credit	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. No authorizations have been granted since 2018.
Missouri	Missouri Quality Jobs	Missouri Department of Economic Development	Tax credit	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 two years of the first hire and the first hire within one year of project approval.	The program expenditure cap for company recipients is $80 million.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Missouri	Business Use Incentives for Large Scale Development (BUILD)	Missouri Department of Economic Development and Missouri Development Finance Board	Tax Credit	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
Montana	Alternative Energy Production Credit	Montana Department of Revenue, 15-32-401, MCA	Tax Credit	The credit is available to any corporation that purchases depreciable property for a commercial or net metering alternative energy system.	The credit provides a 35% non-refundable tax credit for the costs, less any federal or state grants, of depreciable property for a commercial or net metering alternative energy system. Unused credits can be carried forward 7 years.	Ongoing
Montana	Biodiesel Blending and Storage Credit	Montana Department of Revenue, 15-32-703, MCA	Tax Credit	The credit is available to any corporation that invests in a biodiesel blending or storage facility and begins biodiesel production.	This credit provides a 15% non-refundable tax credit for the cost of investments in biodiesel blending or storage facilities in a year when the taxpayers is blending or in the two years before the blending began. The total credits that may be claimed are $52,500 for a distributor and $7,500 for a retailer.	Ongoing
Montana	Ethanol Tax Incentive	Montana Department of Transportation, 15-70- 501, MCA	Tax reduction	The tax reduction is available for a licensed ethanol distributor.	The tax incentive is a reduction of $0.20 per gallon of ethanol distilled. The tax incentive is available for the first six years from the date the facility begins production. The total reductions cannot exceed $6 million in any consecutive 12 month period.	Ongoing
Montana	Manufacturer of Ammunition Components Tax Exemption	Montana Department of Revenue, 15-24-1410, MCA	Tax exemption	The credit is available to an entity in the state that is engaged in the primary business of the manufacture of ammunition components.	All property used in the manufacture of ammunition components is exempt from the property tax levied for state educational purposes.	Ongoing
Montana	Mineral and Coal Exploration Incentive Credit	Montana Department of Revenue, 15-32-501, MCA	Tax Credit	The credit is available to any corporation that engages in solid mineral or coal exploration in the state.	This credit is available for expenses incurred up to the time that construction commences on a new mine or the reopening of a previously closed mine. The credit is equal to the full spending amount on solid mineral or coal exploration expenditures in the state. The maximum credit is $20 million per mine.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Montana	Oilseed Crushing and Biodiesel Production Facility Credit	Montana Department of Revenue, 15-32-701, MCA	Tax Credit	The credit is available to any corporation that invests in depreciable property placed in service in Montana for the crushing of oilseeds for producing biodiesel or lubricants or for their production.	This credit provides a 15% non-refundable tax credit for investment in depreciable property placed in service in the state. The total credits claimed cannot exceed $500,000 for a single facility. The credit can be carried forward for up to 7 years.	Ongoing
Montana	Recycling Credit	Montana Department of Revenue, 15-32-601, MCA	Tax Credit	The credit is available to any corporation that invests in depreciable property used in collecting or processing reclaimable material or in manufacturing a product from reclaimed material.	The credit provides a non-refundable tax credit for investments in depreciable property used in collecting or processing reclaimable material or in manufacturing a product from reclaimed material. The credit is 25% of the first $250,000 in investments, 15% off the next $250,000 and 5% of the next $500,000 invested.	Ongoing
Montana	Ethanol Facility Tax Exemption	Montana Code Annotated 15-6-138	Tax exemption	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
Nebraska	Community Development Assistance Act	Nebraska Department of Economic Development (DED)	Tax credit	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 CDAA tax credits through DED. Once the project is approved, the organization can notify donors that they're eligible for tax credits.	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
Nebraska	Nebraska Advantage Act	Nebraska Department of Economic Development	Tax credit, tax refund or rebate, grant, tax exemption	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 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	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Nebraska	Nebraska Innovation Fund	Nebraska Department of Economic Development	Equity investment	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
Nebraska	Nebraska Research and Development Grant Program	Nebraska Department of Economic Development (DED)	Grant	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	Projects must be taken on by a committed local development team, including a local economic development corporation. Local governments and Nebraska non-profits 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	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 development are targeted to repay the eligible costs acquired by a project. Specifics are subject to policy at the municipality-level.	Ongoing
Nebraska	Capital Gains and Extraordinary Dividend Exclusion	Nebraska Department of Revenue	Tax exemption	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 based on the amount of taxes that would have been owed on the capital gains earned.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Nebraska	New Markets Job Growth Investment Tax Credit	Nebraska Department of Revenue	Tax credit	The New Markets Job Growth Investment Act allows individuals, corporations, estates and trusts, financial institutions, and insurance companies to claim non-refundable non-transferable 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
Nebraska	Renewable Energy Tax Credit	Nebraska Department of Revenue	Tax credit	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 July 14, 2006, and before October 1, 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 October 1, 2007, and before January 1, 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 January 1, 2010, and before January 1, 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 January 1, 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 July 14, 2006.	Ongoing
Nebraska	Ethanol Tax Credit	Department of Revenue	Tax credit	The tax credit is available to ethanol producers.	The amount of the credit is $0.18 per gallon.	Ongoing
Nebraska	Industrial Development Bonds (IDB)/Locally Issued	Nebraska Investment Finance Authority	Financing	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	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 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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Nevada	State Income Tax Exemption	Commission on Economic Development (Nevada Film Office)	Tax exemption	The recipient is the film industry.	Under this program there is no corporate or individual income tax.	Ongoing
Nevada	Reduced Lodging Tax	Commission on Economic Development (Nevada Film Office)	Tax exemption	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	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 state-wide 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 ofv$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	To Whom	Amounts	Duration of the Program
Nevada	Property Tax Abatement	Nevada Commission on Economic Development	Tax exemption	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 state-wide 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
Nevada	Sales and Use Tax Abatement	Nevada Commission on Economic Development	Tax benefits	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 state-wide 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	To Whom	Amounts	Duration of the Program
Nevada	Aviation Parts Abatement	Governor's Office of Economic Development (GOED)	Tax benefits	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 state-wide average; (4) ownership, development or refinement of a patent or other intellectual property, or receipt of an FAA certification pursuant to 14 CFR Part 21.	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
New Hampshire	R & D Tax Credit	Revenue Administration	Tax credit	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
New Hampshire	Coos County Job Creation Tax Credit	New Hampshire Department of Resources and Economic Development (DRED)	Tax credit	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
New Jersey	Edison Innovation Clean Energy Manufacturing Fund (CEMF)	New Jersey Economic Development Authority/Board of Public Utilities	Mixed financing	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 4^{th} 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
New Jersey	Edison Innovation Angel Growth Fund; Edison Innovation VC Growth Fund; Edison Innovation Growth Stars Fund	New Jersey Economic Development Authority	Loan	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 subordinated convertible debt financing.	Ongoing
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	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
New Jersey	Energy Sales Tax Exemption Program (Salem County)	New Jersey Economic Development Authority	Tax exemption	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	Technology Business Tax Credit Certificate Transfer Program	New Jersey Economic Development Authority	Tax incentives	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
New Jersey	Urban Enterprise Zone Program	Community Affairs	Mixed tax incentives	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	Fund for Community Economic Development	New Jersey Economic Development Authority	Mixed	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: Loans to Lenders - 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. Predevelopment funding: Up to $50,000 in funds for feasibility studies and other 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.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
New Jersey	Grow New Jersey Assistance Program	New Jersey Economic Development Authority	Tax credit	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 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.	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 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.	Ongoing
New Jersey	NJ CoVest Fund	New Jersey Economic Development Authority	Convertible Notes with Warrants	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 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).	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
New Mexico	Aerospace Facility Deduction	New Mexico Taxation and Revenue Department	Tax deduction	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
New Mexico	Aviation Deductions	New Mexico Taxation and Revenue Department	Tax deduction	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
New Mexico	High Wage Jobs Tax Credit	Taxation & Revenue Department	Tax credit	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	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 January 1, 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 January 1, 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
New Mexico	Job Training Incentive Program	Economic Development Department (EDD)	Grant	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 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
New Mexico	Film Crew Advancement Program	New Mexico Film Office/EDD	Labor & Training Reimbursement Funds	The film industry is the recipient.	This program provides 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 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	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
New Mexico	Filmmaker's Gross Receipts Tax Incentive	Tax Information Office	Tax exemption	The film industry is the recipient.	A qualified production company may execute non-taxable 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 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	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 its in-state payroll $75,000 for every $1 million in qualified expenditures claimed.	Ongoing
New Mexico	Alternative Energy Product Manufacturers Tax Credit	Economic Development Department & Taxation and Revenue Department	Tax credit	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	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	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
New Mexico	Rural Jobs Tax Credit	Economic Development Department & Taxation and Revenue Department	Tax credit	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	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 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	To Whom	Amounts	Duration of the Program
New York	Commercial Tax Program	Empire State Development Corporation	Tax Credit	This program is limited to advertisements recorded on film, audiotape, videotape or digital medium in New York State (NYS) for multi-market distribution by way of radio, television, or motion picture theaters.	Credits of up to $7 million per year can be allocated to encourage qualified production companies to produce commercials in NYS and help create and maintain jobs. The $7 million per year consists of three components for companies: shooting commercials Downstate ($3 million), shooting Upstate ($3 million), and those demonstrating incremental "growth" in commercial production ($1 million). An applicant can receive a credit of 5% on qualified production expenses under the Upstate and Downstate components of the Commercial Tax Credit Program. An additional 20% credit is available under the Growth component for eligible incremental growth in production expenses from one year to the next.	Ongoing
New York	Economic Development Fund (EDF)	Empire State Development Corporation	Grant	Eligible companies include: (1) businesses involved in industrial, manufacturing, warehousing and distribution; (2) research and development, high technology, service and other non-retail commercial enterprises; (3) not-for-profits; (4) local development corporations and industrial development agencies (IDAs); and (5) municipalities. Companies not eligible include residential, casino or gambling institutions, legal, medical, nursing services and retail firms.	EDF is a flexible program, providing a range of assistance to businesses, municipalities, IDAs and other economic development organizations to ensure that the diversity of business needs are being met by the state. EDF funds assist with construction, expansion and rehabilitation of facilities; acquisition of machinery and equipment; working capital; and the training of full-time permanent employees.	Ongoing
New York	Innovation Technology Commercialization (ITC) Fund	Empire State Development Corporation	Grant	Eligible companies are engaged in the commercialization of an emerging technology with the potential to achieve significant technical advances and innovation, are at the stage of development appropriate for initial equity financing, are located in or agree in writing to be located in NYS, and have the potential to generate additional economic activity in the State and are able to secure a 1:1 match from private sector funding sources at the time of investment.	The ITC Fund investment entities will make investments of up to $100,000 per eligible company; all require at least a 1:1 match from private sector funding sources at the time of investment.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
New York	Innovation Venture Capital Fund Program	Empire State Development Corporation	Grant	Companies must be located in or agree in writing to be located in NYS and have the potential to generate additional economic activity in the state and participate in an emerging technology field and are achieving, or have the potential to achieve, technological advances and innovation.	The Fund considers occasional and opportunistic seed rounds. It provides capital for first-time CEOs and/or founders and consider industry segments and geographic regions not adequately served by the venture community. The Fund also makes direct equity investments in companies with an emphasis on strategic industries such as information technology, life sciences, clean energy, and advanced manufacturing. Initial investments typically range in size from $500,000 to $1.5 million. All investments by the Fund require at least a 2:1 match from private sources at the time of investment.	Ongoing
New York	Job Development Authority (JDA) Direct Loan Program	Empire State Development Corporation	Loan	JDA Loans may not be used for: Retail facilities, which customers must personally visit in order to obtain the goods or services being sold Hotel or residential facilities Motor vehicles Working capital loans Other requirements include the following: The borrower must secure a letter of commitment from the bank providing the 50% financing portion of the project cost. The borrower must provide at least 10% of the project cost as an equity contribution to the project. Personal guarantees are required from any person owning 20% or more of the operating company for whose benefit the JDA loan is being made.	In most cases, JDA Loans can be for up to 40% of the total project cost of real estate projects or M&E projects. Loans may be up to 60% for projects located in Empire Zones or economically distressed area. The combination of a bank loan and a JDA Loan allows up to 90% financing of a project. The typical financing structure is: 50% bank loan, 40% JDA loan 10% borrower equity. A JDA real estate loan is normally a second mortgage loan, subordinate to a first-mortgage loan provided by a bank. Real estate project costs include the cost of an existing building and renovations, purchase of land and construction of a new building and soft costs normally associated with a real estate transaction. Project costs include the acquisition costs and eligible soft costs only.	Ongoing
New York	Life Sciences Research and Development Tax Credit	Empire State Development Corporation	Tax Credit	This program is available to a new business entity that devotes the majority of its efforts to the various stages of research, development, technology transfer and commercialization related to any life sciences field.	Program credits of $10 million per year can be allocated and used to encourage new businesses to conduct their research and development in the state. Qualified life sciences companies may be eligible to receive a fully refundable credit based on qualified research and development expenditures incurred in NYS. The credit is 15% for a company that employs 10 or more persons and 20% for a company that employs 10 or less. The credit is allowed for up to three consecutive years beginning with the first taxable year on or after January 1, 2018 during which the qualified life sciences company meets the eligibility criteria. The credit is capped at $500,000 per year for a lifetime cap of $1.5 million.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	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)	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
New York	Biofuels Production Credit	Tax Law section 28	Tax credit	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	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 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).	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
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	This program provides early stage biotech companies with a refundable credit, for R&D and employee training expenses. Company must engage in biotech and: Have 100 full-time employees or less, with at least 75% of those employees employed in New York City; Have a ratio of research and development funds to net sales which equals or exceed 6%; Have gross revenues which did not exceed 20 million dollars for the immediately preceding year.	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 Biotechnology Tax Credit Application Definitions and Instructions.	Until end of 2019.
New York	Qualified Emerging Technology Company (QETC) Tax Credits	Tax Law sections 210-B.7, 210-B.8	Tax credit	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
New York	START-UP NY	Empire State Development Corporation	Tax Incentives	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 December 31, 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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
New York	Empowerment Zone Program	New York Empowerment Zone Corporation (NYEZC)	Mixed financing	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 New York City each have committed $100 million over the next 10 years to match the Federal commitment for a total of $300 million.	Ongoing
New York	Energy Products Center	New York State Energy R&D Authority	Loans	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	Linked Deposit Program (LDP)	Empire State Development Corporation	Loans	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 fulfill a state or federal procurement contract; defense industry manufacturers with at least 25% of gross revenue derived from defense contracts/ subcontracts investing to reduce dependence on the defense. In 2014, $560 million in funding was authorized, and approximately $212.5 was used.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
New York	Metropolitan Economic Revitalization Fund (MERF)	Empire State Development (ESD) Corporation	Loan	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
New York	Brownfield Cleanup Program Tax Credit	Department of Taxation and Finance, Tax Law sections 21, 22	Tax credit	Recipients are qualifying redevelopers who complete certified remediation and/or redevelopment of brownfield sites.	Credits are equal to a percentage of certified remediation or redevelopment costs. Redevelopment credits are limited to $35 million ($45 million if used for manufacturing activities).	Ongoing; Eligible sites must have been accepted into the Brownfield Cleanup Program before Jan 1, 2023 and have until April 1, 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	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.	Sales tax foregone on the sale and maintenance and repair of such vessels.	Ongoing
New York	Alcoholic Beverage Production Credit	New York State Department of Taxation and Finance; Tax Law sections 210-B.39, 606(uu)	Tax credit	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
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 commercial and fishing vessel industries are eligible.	Sales tax foregone on the maintenance and repair of such vessels.	Ongoing
North Carolina	One North Carolina (OneNC) Fund	North Carolina Department of Commerce	Grant	Awards are based on the number of jobs created, level of investment, location of the project, economic impact of the project and the importance of the project to the state and region. Awards are allocated to local governments as part of a negotiated challenge grant. By statute, OneNC requires that a local government provide an incentive to match the OneNC funding. The required local match depends on the tier designation of the county. OneNC funding is dispersed in 25% increments as the company creates new jobs. For instance, if a company commits to creating 100 jobs over three years, as soon as the company has created the first 25 jobs, it is eligible to receive 25% of the award. North Carolina statute requires that the company maintain at least 90% of the new jobs in operation at the project location, or at another approved site in North Carolina, for a period of up to two years after the grant end date. Note: The OneNC and JDIG will not be co-awarded for the same project.	Awards are based on the number of jobs created, the level of investment, the location of the project, the economic impact of the project, and the importance of the project to the state and region. The OneNC and JDIG will not be co-awarded for the same project.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
North Carolina	Data Centers Sales & Use Tax Exemptions	North Carolina Department of Revenue	Tax exemption	North Carolina provides three sales and use tax exemptions for purchase of the following items related to data centers and their operations: Electricity and support equipment purchased for a "Qualifying Data Center". Electricity and certain business property purchased for an "Eligible Internet Data Center" Computer software at a "Data Center" "Data Center" is defined as: A facility that provides infrastructure for hosting or data-processing services and is concurrently maintainable. The power and cooling systems serving the computer equipment must include redundant capacity components and multiple distribution paths. Although the facility must have multiple distribution paths serving the computer equipment, a single distribution path may serve the computer equipment at any one time.	Amount of tax exempted.	Ongoing
North Carolina	R&D and Software Publishing Sales Tax Exemptions	North Carolina Department of Revenue	Tax Exemption	Research and development activities for physical, engineering and life science companies or software publishing activities for software publishers.	The benefit amount is the amount of the tax exempted.	Ongoing
North Carolina	Recycling Business Development Grants	North Carolina Recycling Business Assistance Center	Grant	Projects involving the collection, processing or end use of materials in the solid waste stream are eligible for funding.	Applicants may request a maximum of $40,000 and must provide at least a 50% cash match.	Ongoing
North Carolina	The Film and Entertainment Grant Fund	North Carolina Department of Commerce	Grant	Production of motion pictures, television shows, and commercials.	Through the North Carolina Film and Entertainment Grant, North Carolina offers a rebate of up to 25% on qualified expenses and purchases made by productions while filming in the state. To qualify, a television series must average a minimum in-state spend of $1 million per episode, while a feature-length film must spend at least $3 million, made-for-television movies must spend at least $1 million, and a commercial production must have a minimum spend of at least $250,000. Grant awards shall not exceed $12 million per season for a television series, $7 million for a feature-length film (including made-for-television movies), and $250,000 for commercials.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
North Carolina	Job Maintenance and Capital Development Fund	Department of Commerce General Statutes § 143B 437.012	Grant	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
North Carolina	Job Development Investment Grants (JDIG)	Department of Commerce, General Statutes N.C.§ 105-164.14A	Grants	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	Sales Tax Exemption	Department of Revenue General Statute 105-164.4(a)(11)	Tax exemption	Certain sales of service contracts entered after January 1, 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	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	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	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, pre-treating 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 equipment, nor equipment used within a building's interior primarily for health, comfort or safety purposes is eligible for this exemption.	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
North Carolina	Tax Exemption on Ice	North Carolina Department of Revenue	Tax Exemption	Farmers and fishermen.	The amount of the benefit is equal to the amount of the tax that does not have to be paid.	Ongoing
North Dakota	Biodiesel or Green Diesel Tax Credits	Tax Department	Tax credit	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	To Whom	Amounts	Duration of the Program
North Dakota	Biofuels Partnership in Assisting Community Expansion (PACE)	Bank of North Dakota	Interest rate subsidy	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	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 incentive payments over the life of their production facility.	Ongoing
North Dakota	Regional Rural Development Revolving Loan Fund	North Dakota Development Fund	Mixed financing	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	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 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	To Whom	Amounts	Duration of the Program
North Dakota	Renewable Energy Program	North Dakota Industrial Commission/North Dakota Department of Commerce	Grants	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	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	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
North Dakota	Sales & Use Tax Exemptions for Gas Processing Facilities	Tax Department	Tax exemption	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	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	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
North Dakota	Gas Gross Production Tax Exemptions + Oil Extraction Tax Exemptions	Tax Department	Tax Exemption	Recipients would normally pay the gross production tax on their gas-producing properties in North Dakota.	Exempt from this 5% tax is gas used on the lease for production purposes and the royalty interest in gas produced from a state, federal, or municipal holding and from an interest held by an organized Indian tribe; shallow gas produced during the first 24 months of production from and after the first date of sales from a shallow gas zone; and gas used for electricity generation when the electricity is used on-site also benefits from the exemption. Value listed for 2018 and 2019 is zero.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
North Dakota	Reduced Tax Rate for Certain Wells Outside the Bakken and Three Forks Region	North Dakota Office of State Tax Commissioner	Tax Reduction	Tax payers who drill certain wells drilled and completed outside the Bakken and Three Forks formations in North Dakota.	The normal gross production tax rate on oil is 5%. A reduced oil extraction tax rate of 2% is available for wells drilled and completed after 30 June 2013, outside the Bakken and Three Forks formations and 10 miles or more outside an established field as defined by the North Dakota Industrial Commission (NDIC). The first 75,000 barrels of oil produced during the first 18 months after completion is subject to the reduced rate. Exemptions from the oil extraction tax also exist for oil extracted from wells on lands in Indian reservations for a period of 60 months. If the trigger price of $90 is exceeded for 3 consecutive months, the oil extraction tax rate increases to 6% and will revert back to 5% after the trigger price is below $90 for 3 consecutive months. No values available for 2018 or 2019.	Ongoing
Ohio	Commercial Acceleration Loan Fund	Development Services Agency	Loans	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	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 factors.	This program provides loans ranging from $500K to $1.5 million, covering 20-40% of total project investment.	Ongoing
Ohio	Entrepreneurial Signature Program	Development Services Agency	Services	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Ohio	Motion Picture Tax Credit	Development Services Agency	Tax credit	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
Ohio	Pre Seed Fund Capitalization Program	Development Services Agency	Loan	Funding goes to the highest scoring proposals to invest in the following technology areas: Advanced Materials related to advanced polymers, ceramics, composites, carbon fibers and nanotubes, and specialty metals and alloys; Aero propulsion Power Management; Fuel Cells and Energy Storage; Medical Technology related to imaging, surgical instruments/equipment, implant devices, and regenerative medicine; Software Applications for business and healthcare; Sensing and Automation Technologies; Situational Awareness and Surveillance Systems; 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	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
Ohio	Advanced Energy Fund	Development Services Agency	Loan	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	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	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Ohio	Film Production Tax Credit	Development Services Agency	Tax credit	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
Ohio	Governor's Office of Appalachia Grants	Development Services Agency	Grant	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	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 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	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.
Ohio	Advanced Manufacturing Program (AMP) Grant	Development Services Agency	Grants	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
Ohio	Qualified Energy Project Tax Exemption	Development Services Agency	Tax exemption	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	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	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 January 1, 2026.
Oklahoma	Alternative Energy Sources Tax Credits	Tax Commission; 68 O.S. 2357.32A and B SB 498, SB 501	Tax credit	Recipients are producers of electricity utilizing alternative, zero-emission fuel. As of December 31, 2012, the program no longer covered small wind turbine manufacturers. As of July 1, 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 January 1, 2007 and before January 1, 2016. The tax credits will be for a period of 10 years and may be transferrable. For facilities placed in operation before January 1 2007, producers may receive a tax credit of 25 one-hundredths of one cent per kilowatt-hour of electricity generated between January 1, 2007 and before January 1, 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 state-wide.	Program ended December 31, 2012, for small wind turbine manufacturers, and July 1, 2017, for all wind developments, but continues for others.

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Oklahoma	Five-Year General Property (*Ad Valorem*) Tax Exemptions for Manufacturing and R&D	Oklahoma Tax Commission; Title 68 O.S.2902 SB 498, SB 501	Tax exemption	Recipients include certain new/expanding manufacturers, R&D companies, computer services and data processing 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 November 1, 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 January 1st of the year following the expiration of a tax exemption district.	The incentive is equal to the *ad valorem* tax (the general property tax) otherwise payable on real property, which is collected by county 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 state-wide.)	Ongoing
Oklahoma	Investment New Jobs Income Tax Credit	Oklahoma Tax CommissionTitle 68 O.S. § 2357.4	Tax credit	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
Oklahoma	Oklahoma Film Enhancement Rebate	Oklahoma Film and Music Commission 68 O.S. 3624 Compete with Canada Film Act	Rebate	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 July 1, 2024, and no claim shall be paid thereafter.
Oklahoma	Sales Tax Exemption	Oklahoma Film and Music Office	Tax exemption	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	To Whom	Amounts	Duration of the Program
Oklahoma	Sales Tax Refunds for Computer-related Products	Oklahoma Tax Commission 68 O.S. 1357	Tax refund	Qualifying companies include: 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. 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	Recipients are owners investing in new or expanded agricultural commodity processing facilities for commodities that have not been touched by the manufacturing process. An example is milk from farm to dairy, but not processed milk from dairy to bakery.	The program provides a taxable income exclusion up to 15% of investment.	Ongoing
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])	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 totaling at least $5 million.	The amount of the exemption varies based on eligible costs.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Oklahoma	Enterprise Zones	Department of Commerce; Title 62 O.S. 860	Mixed financing	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	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 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.	Ongoing
Oklahoma	21st Century Quality Jobs Program	Department of Commerce; Tax Commission; 68 O.S. 3911	Grants	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 available to companies in a qualifying industry, 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 January 1, 2016, and ending on or before December 31, 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 as of November 1, 2016.
Oklahoma	Investment Tax Credit	Oklahoma Tax Commission, Oklahoma Department of Commerce, 68 OS 2357.4	Tax credits	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 January 1, 2016, and ending on or before December 31, 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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Oklahoma	Gross Production Tax Rebate for 3D Seismic Wells	Oklahoma Tax Commission, Oklahoma Policy Institute, IPAA	Tax rebate	This tax provision provides a rebate worth 6/7ths of the 7% gross-production tax paid on oil and gas wells drilled using three-dimensional seismic technology, and for which production commenced after 1 July 2000. Oil and gas producers are eligible for a tax rebate with a maximum duration of 28 months from the date of first sale. New discovery wells must have been completed prior to 1 July 2014.	Revenue forgone averaged $2.67 million on a yearly basis for the period 2010-2016. Amounts for 2019 and 2020 are currently unavailable.	Ongoing
Oklahoma	Gross Production Tax Rebate for Economically At-Risk Wells	Oklahoma Tax Commission, Oklahoma Policy Institute, IPAA	Tax rebate	This tax provision provides a rebate worth 6/7ths of the 7% gross-production tax paid on oil and gas produced from wells operating at a net loss or at a profit that is less than the total gross-production tax remitted during the previous calendar year.	Revenue forgone averaged $3.07 million on a yearly basis for the period 2010-2016. Amounts for 2019 and 2020 are currently unavailable.	Ongoing
Oklahoma	Gross Production Tax Exemption for O&G Owned by Government	Oklahoma Tax Commission, IPAA	Tax exemption	This measure consists of an exemption of royalty interests from Oklahoma's gross-production and petroleum-excise tax for oil and gas companies owned by government entities (e.g. cities, counties, school districts, Indian tribes, state or federal government).	Subsidy amount is the royalty interest exempted from gross- production and petroleum excise tax. Total amount of revenue forgone in 2019 was $11.10 million. The yearly average since 2010 was $4.05 million. The amount for 2020 is currently unavailable.	Ongoing
Oklahoma	Gas Marketing Deduction Against Gross Production Tax	Oklahoma Tax Commission	Tax deduction	This tax provision provides a deduction applicable against Oklahoma's gross-production and petroleum-excise tax for certain non-production-related costs associated with the marketing and transportation of natural gas.	Revenue forgone averaged $21.03 million on a yearly basis since 2010 and totaled $19.5 million in 2019. The amount for 2020 is currently unavailable.	Ongoing
Oklahoma	Sales Tax Exemption for Electricity Used in Enhanced Oil Recovery	Oklahoma Tax Commission	Tax exemption	This measure exempts all sales of electricity used in enhanced- recovery methods for extracting oil (including fracking) from Oklahoma's sales tax.	Revenue forgone averaged $1.07 million on a yearly basis during the period of 2010-2016. Amounts for 2019 and 2020 are currently unavailable.	Ongoing
Oklahoma	Cost of Complying with Sulphur Regulations	Oklahoma Tax Commission	Tax deduction	This tax provision allows eligible refineries in Oklahoma to allocate all or a portion of the cost of complying with sulphur regulations (issued by the Environmental Protection Agency) to their respective owners rather than incurring the corresponding corporate taxes at the refinery level. The rules can thus enable owners to transfer deductions to taxpayers facing higher marginal tax rates.	The benefit amount is the reduction in taxes resulting from the cost deduction. Revenue forgone data are currently unavailable.	Ongoing
Oklahoma	Full Expensing of Capital Investments in Qualified New Refinery Capacity	Oklahoma Tax Commission	Tax deduction	This measure allows eligible investment costs in new, expanded, or upgraded refineries within the state of Oklahoma to be fully expensed in the year in which they are incurred.	The benefit amount is the reduction in taxes resulting from the full expensing of capital investments. Revenue forgone data are currently unavailable.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Oklahoma	Excess of Percentage over Cost Depletion	Oklahoma Tax Commission	Tax deduction	This measure extends the corresponding federal provision for percentage depletion to Oklahoma's corporation tax system. It allows oil and natural-gas producers operating in Oklahoma to calculate deductions from their taxable income based on a percentage of the gross value of the resources being extracted. Under normal income-tax treatment, producers would recover investment costs over time as resources are depleted. In the case of percentage depletion, the sum of deductions can exceed the actual cost of investment. The State of Oklahoma limits the percentage depletion deduction to 50% of net income; this limitation applied only to major oil companies between 2001 and 2011. The Oklahoma percentage depletion rate for oil and gas is 22%, higher than the 14% federal rate.	Revenue forgone in 2019 was $8.25 million, averaging $6.56 million on a yearly basis since 2010. Amount for 2020 is currently unavailable.	Ongoing
Oklahoma	Enhanced Oil Recovery Deduction	Oklahoma Tax Commission	Tax exemption	This tax provision took effect in 1988 and can be claimed by any eligible oil producer with an approved enhanced oil recovery operation. It provides an exemption from gross- production and petroleum-excise tax on incremental production for up to five years for secondary recovery projects, and up to ten years for tertiary recovery projects.	Revenue forgone averaged $325,167 on a yearly basis for the period 2010-2016. Data for later years are currently unavailable.	Ongoing
Oklahoma	Gross Production Tax Rebate for Horizontally Drilled Wells	Oklahoma Tax Commission	Tax exemption	This tax provision took effect in 1988 and can be claimed by any eligible oil producer with an approved enhanced oil recovery operation. It provides an exemption from gross- production and petroleum-excise tax on incremental production for up to five years for secondary recovery projects, and up to ten years for tertiary recovery projects.	Revenue forgone averaged $26.84 million on a yearly basis for the period 2010-2016. Amounts for later years are currently unavailable.	Ongoing
Oklahoma	Gross Production Tax Rebate for Reestablished Production	Oklahoma Tax Commission, Oklahoma Policy Institute, IPAA	Tax rebate	This tax provision provides a rebate worth 6/7ths of the 7% gross-production tax paid on oil and gas produced from wells that have been inactive for at least one year, and for which production commenced after 1 July 1994. Oil and gas producers are eligible for a tax rebate for a maximum duration of 28 months starting when production is re-established. Re-established production wells must have been completed prior to 1 July 2014.	Revenue forgone averaged $625,278 on a yearly basis for the period 2010-2016. Amounts for later years are currently unavailable.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Oklahoma	Gross Production Tax Rebate for Production Enhancement	Oklahoma Tax Commission, Oklahoma Policy Institute, IPAA	Tax rebate	This tax provision provides a rebate worth 6/7ths of the 7% gross-production tax paid on oil and gas incremental production from production-enhancement wells, and for which production commenced after 1 July 1994. Oil and gas producers are eligible for a tax rebate for a maximum duration of 28 months starting on the date of the first sale after project completion. Production-enhancement wells must have been completed prior to 1 July 2014.	Revenue forgone averaged $4.39 million on a yearly basis for the period 2010-2016. Amounts for later years are currently unavailable.	Ongoing
Oklahoma	Gross Production Tax Rebate for Deep and Ultra Deep Wells	Oklahoma Tax Commission, Oklahoma Policy Institute, IPAA	Tax rebate	This item groups estimates for two distinct tax provisions that allow a rebate worth 6/7ths of the 7% gross-production tax paid on oil and gas incremental production from deep and ultra-deep wells. The first provision concerns certain deep wells having a depth of 12,500 to 14,999 feet, and for which production must have started after 1 July 1997. Deep wells must have been completed prior to 1 July 2014 and a rebate is available for a period of up to 28 months from the date of first sales. The second provision concerns ultra-deep wells having a depth of 15,000 to 17,499 feet, and for which production must have started after 1 July 2002. Ultra-deep wells must have also been completed prior to 1 July 2015, and the corresponding rebate is then available for a period of 48 months from the date of first sales. In addition, those wells that are deeper than 17,500 feet attract rebates for a period of up to 60 months. Payments under these provisions are capped at USD 25 million annually, with excess claims reduced pro-rata. Starting from 1 July 2011, ultra-deep wells are now taxed at 4% and payments uncapped.	Revenue forgone averaged $5.41 million on a yearly basis for the period 2010-2016. Amounts for later years are currently unavailable.	Ongoing
Oklahoma	Gross Production Tax Rebate for New Discovery Wells	Oklahoma Tax Commission, Oklahoma Policy Institute, IPAA	Tax rebate	This tax provision provides a rebate worth 6/7ths of the 7% gross-production tax paid on oil and gas produced from new discovery wells for which production commenced after 1 July 1995. Oil and gas producers are eligible for a tax rebate for a maximum duration of 28 months from the date of first sales. New discovery wells must have been completed prior to 1 July 2014. Eligible oil wells must also be a mile distant from the nearest existing well (two miles in the case of natural-gas wells).	Revenue forgone averaged $105,556 on a yearly basis for the period 2010-2016. Amounts for later years are currently unavailable.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Oregon	Business Development Fund	Business Oregon	Loan	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
Oregon	Greenlight Labor Rebate	The Governor's Office of Film & Television Development	Cash rebate	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	Long-term rural enterprise zone facility exemption	Local/tribal governments, Department of Revenue & Business Oregon	Property tax abatement	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 mandatory.	Ongoing
Oregon	Oregon Investment Advantage	Business Oregon & Department of Revenue	Income tax reduction	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, about 14 of the state's more rural counties out of a total of 36.	The income attributable to new operations in a qualifying facility may be exempt from state taxable income.	Ongoing
Oregon	Standard enterprise zone exemption	Local/tribal governments, Department of Revenue & Business Oregon	Property tax abatement	Recipients include any eligible (non-retail, etc.) business in any of 75 or more enterprise zone designations found throughout the state.	Increased hiring entitles a business to 100% 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	Recipients include any business in traded-sector industry.	This program provides an exemption from property tax on new investment in excess of the taxable portion. The taxable portion starts at $25 million, $50 million, or $100 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
Oregon	Refunds Generally (ORS 319.280(a))	Department of Revenue	Tax refund	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	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	Recipients include businesses that fall within identified SIC or NAICS codes.	The amounts vary.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Pennsylvania	Ben Franklin Technology Development Authority (BFTDA)-Venture Investment Program	Department of Community and Economic Development	Loan	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	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
Pennsylvania	Building PA-Real Estate Development Fund	Community Financing Authority	Loan	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	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
Pennsylvania	Community Economic Development Loan Program	Department of Community and Economic Development (DCED)	Loan	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	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Pennsylvania	Keystone Innovation Zone (KIZ) Tax Credits	Department of Community and Economic Development	Tax credit	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
Pennsylvania	Keystone Opportunity Zone (KOZ)	Department of Community and Economic Development	Tax abatement/reduction	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	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	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	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
Pennsylvania	The Pennsylvania Regional Center-New American Development Fund	Department of Community and Economic Development	Loans	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
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 the direction of the Commonwealth Financing Authority (CFA).	Loans, loan guarantees, and grants	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 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.	Ongoing
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	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 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.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
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	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
Pennsylvania	Realty-Transfer Tax Exemption for Resource Leases	Pennsylvania Department of Revenue	Tax Exemption	Recipients are entities which are engaged in the transfer of real estate leases for the extraction of oil, natural gas, coal, and minerals in Pennsylvania. Both grantor and grantee are held jointly and severally liable for payment of the tax.	Incentives under this program reduce the transfer tax paid on real estate by the amount of the exemption. The real estate transfer tax in Pennsylvania is imposed at a rate of 1% of the value of the real estate. No values available for 2018 or 2019	Ongoing
Puerto Rico	International Financial Entities (Section 2041.01 of Act 60-2019)	Puerto Rico Department of Economic Development and Commerce ("DEDC") and the Incentives Office for Businesses in Puerto Rico within the DEDC	Tax Exemptions	International Financial Entities ("IFEs") are licensed and regulated by the Office of the Commissioner of Financial Institutions of Puerto Rico. Coupled with a robust U.S. and local legal and regulatory framework, tax incentives for IFEs make Puerto Rico an attractive jurisdiction for offering financial products and services to clients around the globe.	Incentives under this program include: -4% fixed Puerto Rico income tax rate on authorized eligible activities; -100% exemption on dividend distributions to foreign shareholders; -6% dividend tax on distributions to Puerto Rico resident shareholders; -75% exemption on personal and real property tax used in eligible activities; -50% exemption on municipal taxes, including municipal license tax upon volume of business, with respect to eligible activities. Additional Benefits: The income derived by a foreign corporation or partnership consisting of the interests, financing charges, dividends, or participation in partnership benefits coming from IFEs that have a grant under Act 60-2019 and comply with the provisions of the "International Financial Center Act", shall not be subject to the following taxes imposed by subsection (A) of paragraph (1) of section (a) of Section 1092.01 of the Puerto Rico Internal Revenue Code of 2011, as amended: -29% on interests, finance charges, and participation in partnership distributions; -10% on dividends.	Ongoing Note: The eligible business must hold a grant of tax exemption issued by DEDC for an exemption period of fifteen (15) years; said tax grant may be extended for (15) additional years.

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Puerto Rico	Businesses Engaged in Infrastructure (Section 2071.01(1)-(5) of Act 60-2019)	Puerto Rico Department of Economic Development and Commerce ("DEDC") and the Incentives Office for Businesses in Puerto Rico within the DEDC	Tax exemptions	The Government of Puerto Rico offers attractive incentives and significant tax benefits to stimulate the rehabilitation and development of property located in Puerto Rico Historical Zones and affordable housing designated for moderate to low- income families and eligible senior citizens.	Incentives under this program include: -4% fixed preferential income tax rate on eligible activities; -4% fixed tax rate on the gain obtained from the sale or exchange of shares or assets; -100% exemption on personal and real property taxes for property used on eligible activities, except for "Assisted Living" projects, that have a 90% exemption; -90% exemption from municipal license and other municipal taxes on eligible income; -90% exemption from municipal taxes, duties, construction excise taxes, or any other fee imposed by any municipality over construction works. This applies to contractors and subcontractors of the Exempt Business, not including the contractor's and subcontractor's municipal license tax over the volume of business related to the construction; -12% fixed tax rate on payments made to foreign persons not engaged in a trade or business in Puerto Rico for the use of royalties and licensing rights.	Ongoing. Note: The eligible business must hold a grant of tax exemption issued by DEDC for an exemption period of fifteen (15) years; said tax grant may be extended for (15) additional years.

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Puerto Rico	Businesses Engaged in Green Energy (Section 2071.01(6)-(10) of Act 60-2019)	Puerto Rico Department of Economic Development and Commerce ("DEDC") and the Incentives Office for Businesses in Puerto Rico within the DEDC	Tax exemptions	Addressing the critical need to reduce the environmental impact of economic activities, the Government of Puerto Rico offers significant tax benefits to stimulate the creation of businesses engaged in renewable energy generation. 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.	Incentives under this program include: -4% fixed preferential income tax rate on eligible activities; -4% fixed tax rate on the gain obtained from the sale or exchange of shares or assets; -75% exemption from personal and real property taxes for property used in the development, organization, construction, establishment, or operations of the Eligible Business; -50% exemption from municipal license tax, municipal excise tax, and other municipal taxes imposed by municipal ordinance; -75% exemption from municipal and state property taxes on Renewable Energy Certificates (known as "CERs" for its Spanish acronym). Exemption from municipal taxes, duties, construction excise taxes, or any other fee imposed by any municipality over construction works. This exemption applies to contractors and subcontractors of the Exempt Business, not including the contractor's and subcontractor's municipal license tax over the volume of business related to the construction; -100% Exemption from excise tax and Sales and Use Tax on raw material and machinery and equipment to be used in the production of Green or Highly Efficient Energy or used in the handling of raw materials within the exempt business premises; -12% fixed tax rate on payments made to foreign persons not engaged in a trade or business in Puerto Rico for the use of royalties and licensing rights.	Ongoing. Note: The eligible business must hold a grant of tax exemption issued by DEDC for an exemption period of fifteen (15) years; said tax grant may be extended for (15) additional years.

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Puerto Rico	Companies Engaged in Agriculture, the Livestock Industries, and Agro- industries (Section 2081.01 of Act 60-2019)	Puerto Rico Department of Economic Development and Commerce ("DEDC") and the Incentives Office for Businesses in Puerto Rico within the DEDC	Tax exemptions	Prioritizing the development and growth of the agroindustry's business, the Government of Puerto Rico offers ample tax exemptions and incentives aiming to counterbalance the economic challenges confronted by this industry.	Incentives under this program include: -90% exemption from income tax imposed on income directly related to an eligible business of a bona fide farmer; -100% exemption from personal and real property tax for bona fide farmers engaged in eligible activities, if the property is owned or leased and used by 35% in the eligible activity; -100% exemption on municipal license tax; and exemption on excise tax and sale and use tax for articles acquired and used by a bona fide farmer on certain activities related to the eligible business; -100% income tax exemption on the interest income received from bonds, promissory notes, and other debt instruments issued by bona fide farmers and financial institutions under Act 4-1985, as amended, or issued on transactions authorized by the Commissioner of Financial Institutions related to the financing of agroindustry's businesses.	Ongoing. Note: The eligible business must hold a grant of tax exemption issued by DEDC for an exemption period of fifteen (15) years; said tax grant may be extended for (15) additional years.

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Puerto Rico	Businesses Engaged in Creative Industries (Section 2091.01 of Act 60-2019)	Puerto Rico Department of Economic Development and Commerce ("DEDC") and the Incentives Office for Businesses in Puerto Rico within the DEDC	Tax credits and exemptions	With a diverse range of attractive locations for film projects throughout Puerto Rico, the Government offers competitive incentives to develop its creative industry and generate new sources of employment in Puerto Rico.	Incentives under this program include: 4% fixed preferential income tax rate on eligible activities; 75% exemption on property taxes for property used on eligible activities; - 75% exemption from the payment of any municipal tax, encumbrance, license, excise tax, dues or fees on construction works to be used in eligible activities within the municipality applicable to the exempt business as well as to its contractors and subcontractors; 100% exemption on municipal license and any other municipal tax on income, with respect to eligible activities imposed by municipal ordinance; 100% exemption on sales and use tax for tangible property introduced or purchased by grantee and used in eligible activities when said property remains temporarily in Puerto Rico. Transferrable Tax Credits for Film Projects: 40% tax credit on production costs payments made to residents of Puerto Rico; 20% tax credit on production costs payments made to non-residents of Puerto Rico; 15% tax credit on payments made to residents of Puerto Rico, for feature films, short films, and documentaries in which a local producer is in charge of the project, and either the director, cinematographer, editor, production designer, post-production supervisor, or the line producer is a resident of Puerto Rico. Up to a maximum credit of $4 million per Film Project.	Ongoing. Note: The eligible business must hold a grant of tax exemption issued by DEDC. The exemption period for a Film Project, will be granted in a term equivalent to the duration of the project, including its exploitation. For studio operators the tax exemption grants have an effective term of fifteen (15) years.

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Puerto Rico	Young Entrepreneurs (Section 2100.01 of Act 60-2019)	Puerto Rico Department of Economic Development and Commerce ("DEDC") and the Incentives Office for Businesses in Puerto Rico within the DEDC	Tax exemptions	Prioritizing the development and growth of new businesses of Young Entrepreneurs who enter into a Youth Business Creation Agreement, as defined in Act 60-2019, with the Secretary of the DEDC by offering ample tax exemptions and incentives aiming to counterbalance the economic challenges and the startup costs.	Incentives under this program include: 100% for the first five hundred thousand dollars ($500,000) of their net income subject to taxation. Any net income generated by new businesses in excess of first five hundred thousand dollars ($500,000) shall be subject to the regular tax rates established in the Puerto Rico Internal Revenue Code, as amended; 100% exemption from real property tax; 100% exemption on municipal license tax.	Ongoing. Note: The eligible business must hold a grant of tax exemption issued by DEDC. The exemption period to enjoy these tax exemptions shall be during the first three (3) years from the commencement of operations.
Puerto Rico	Priority Projects within opportunity zones (Sections 6070.54 - 6070.69 of Act 60-2019).	Puerto Rico Department of Economic Development and Commerce ("DEDC") and the Incentives Office for Businesses in Puerto Rico within the DEDC	Tax credits and exemptions	As the largest contiguous Opportunity Zone in the United States, the Government of Puerto Rico aims to position itself as an incomparable investment destination for Opportunity Zone Funds that invest in Puerto Rico. Incentives are built upon a robust legal and regulatory framework designed to establish the right environment for the development of local and foreign capital in Puerto Rico.	Incentives under this program include: 18.5% fixed income tax rate on opportunity zone net income and license fee payments made to foreign entities not engaged in a trade or business in Puerto Rico; 100% exemption on dividend distributions; 100% lenders have a total tax exemption on interest payments received from the exempt business with respect to bonds, promissory notes, or other obligations used for development, construction, or rehabilitation of the business; 25% exemption on property taxes and municipal license taxes. May be increased up to 75% by municipal ordinance; 5% guaranteed transferrable investment tax credit issued to investors on eligible investment made in cash which may be increased up to 25%. Tax Credits for the Priority Project In Opportunity Zones: A 5% incremental tax credit will be granted in connection to an eligible investment in a exempt business up to a maximum 25% tax credit on eligible investment. Act 60-2019 allows the Investor to use the credit in four (4) installments: 25% of the credit in the year the Exempt Business finished the total construction of the Priority Project, or had made a significant expansion in the constructed real estate or in the exempt business, or, in the case the Priority Project does not require construction, when the Exempt Business starts operations, whichever is later, and 25% of the remaining balance of the tax credit in the next three (3) subsequent years.	Ongoing. Note: The eligible business must hold a grant of tax exemption issued by DEDC for an exemption period of fifteen (15) years.

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Rhode Island	ReBuild RI Tax Credit Programs	RI Commerce	Tax Credit/ Incentive	Application based, focus on targeted industries.	Rebuild Rhode Island Tax Credits may be available for up to 20% of total project costs. The credits are paid out to the applicant in five equal disbursements following the issuance of a certificate of occupancy. Rebuild Rhode Island Tax Credits cannot exceed the amount of any demonstrated financing gap, which includes an amount necessary to gain a competitive advantage over a viable comparable location in another state.	Sunset Date June 2021
Rhode Island	Qualified Jobs Tax Credit Programs	RI Commerce	Tax Credit/ Incentive	Application based, focus on targeted industries.	Companies expanding their workforce in Rhode Island or relocating jobs from out of state can receive annual, redeemable tax credits for up to 10 years with the Qualified Jobs Incentive program. Credits can equal up to $7,500 per job per year, depending on the wage level and other criteria. The minimum number of new jobs needed to qualify varies by industry and company size, but can be as few as 10-20.	Sunset Date June 2021
Rhode Island	Biotechnology investment tax credit	Rhode Island Division of Taxation	Tax Credit	Biotech R&D or manufacturing.	Any company primarily engaged in commercial biological research and development or manufacturing and sale of biotechnology products or active pharmaceutical ingredients shall be allowed a credit of 10.0% of the cost or other basis for federal tax purposes of tangible personal property, excluding vehicles and furniture, and other tangible property with situs in Rhode Island and principally used in the production of biotechnology products	Ongoing
Rhode Island	Film and Television Tax Credit	The Rhode Island Film & Television Office	Tax credit	The recipient is the film industry.	30% of state certified production costs incurred directly attributable to activity within the state. There is a $20M annual cap. There is also a $7M cap per project, which can be waived for qualifying motion picture and TV productions.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Rhode Island	High Performance Manufacturing Investment Tax Credit	Rhode Island Division of Taxation	Tax Credit	For high performance manufacturers; computed as provided in this chapter against a tax imposed by chapters 11, 12, 13, 14, 17, and 30 of this.	General manufacturers are provided with a credit of 4.0% of the cost or qualified amounts for leased assets of tangible personal property and buildings and structural components of buildings provided that the assets have a useful life of at least four years. A credit equal to 10.0% of the cost or qualified amounts for leased assets of tangible personal property, excluding motor vehicles and furniture, provided that the assets have a useful life of at least four years, is granted to manufacturers that are classified in major groups 20 through 39, 50 and 51, 60 through 67, 73, 76, 80 through 82, 87, and 89 in the Standard Industrial Classification manual (SIC Codes). A 10.0% credit of the cost or qualified amounts for leased assets of buildings and structural components is also provided to "high performance manufacturers" which are defined as businesses described in major groups 28, 30, 34 to 36 and 38 of the SIC Codes.	Ongoing
Rhode Island	Accelerated Amortization for Defense Industry Manufacturers	Rhode Island Division of Taxation	Accelerated Depreciation	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. Credit shall not exceed five million dollars and shall be limited to certified production.	Ongoing
South Carolina	Employee Wage and Supplier Rebate	South Carolina Department of Parks, Recreation & Tourism - Film Commission	Cash rebate	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
South Carolina	Motion Picture Production Facility Credit	South Carolina Department of Parks, Recreation & Tourism - Film Commission	Tax credit	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
South Carolina	Motion Picture Project Credit	South Carolina Department of Parks, Recreation & Tourism - Film Commission	Tax credit	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 recipient is the film industry.	This program provides an income tax credit equal to 10% of investment in the state for the production of commercials. At least $500,000 in costs must be incurred in the state. The state may only disburse $1 million in total tax credits per year, which will be awarded on a first come first serve basis.	Ongoing
South Carolina	Renewable Fuels Processing Facilities Tax Credits	South Carolina (SC) State Energy Office	Tax credit	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 installments.	Ongoing; credit is not available for facilities placed in service after 2019.
South Carolina	Renewable Fuels Processing Facilities Tax Credits	South Carolina (SC) State Energy Office	Tax credit	This program provides a credit equal to $0.075 per gallon of ethanol or biodiesel for up to 36 months. Not more than 10 million gallons produced during a 12-month period is eligible.	This program provides a credit equal to $0.075 per gallon of ethanol or biodiesel for up to 36 months. Not more than 10 million gallons produced during a 12-month period is eligible.	Ongoing
South Carolina	Tax Credit for Renewable Energy Systems Manufacturers	South Carolina Department of Revenue	Tax credit	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 December 31, 2020. No longer available.
South Carolina	Investment Tax Credit	South Carolina Department of Revenue	Tax credit	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 July 1, 2011 or (ii) commits to employ 1,200 employees and invest $400 million by January 1, 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	To Whom	Amounts	Duration of the Program
South Carolina	Port Volume Credit	SC Coordinating Council for Economic Development	Tax credit	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 new warehouse or 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 credit may be used as an income tax credit or a refund of withholding tax liability.	The amount of credit and the type of taxes that may be offset is individually determined by the South Carolina Coordinating Council for Economic Development.	Ongoing
South Carolina	Recycling Facility Tax Credit	South Carolina Department of Revenue	Tax credit	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	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 exemption applies to the state sales tax of 6% plus the local option tax, if any.	Ongoing
South Carolina	Sales tax exemption for parts and supplies used in the business of repairing or reconditioning aircraft	South Carolina Department of Revenue	Sales Tax Exemption	Parts and supplies used by persons engaged in the business of repairing or reconditioning aircraft are exempt from sales and use taxes under section 12-36-2120(52) of the South Carolina Code. This exemption does not extend to tools and other equipment not attached to or that do not become part of the aircraft.	The exemption applies to the state sales tax of 6% plus the local option tax, if any.	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	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 exemption applies to the state sales tax of 6% plus the local option tax, if any.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
South Carolina	Tax Credit for Distribution, Dispensing and Storing Equipment for Alternative Fuel	South Carolina Department of Revenue	Tax credit	This program is available to companies purchasing, constructing, installing, and placing in service eligible property used for distributing, dispensing, or storing alternative fuel.	The credit is equal to 25% of the cost of purchasing, constructing, and installing eligible property used for distributing, dispensing, or storing alternative fuel. The credit must be taken in 3 equal annual installments.	Ongoing
South Dakota	Alternative Annual Tax on Wind Farm Property	South Dakota Department of Revenue; South Dakota Codified Laws § § 10-35-16 through 10-35-21	Tax incentives	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	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	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 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.	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 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.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Tennessee	Emerging Industry and HQ Sales Tax Credit	Tennessee Department of Revenue	Tax credit	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
Tennessee	Enhanced Rural Jobs Tax Credit	Tennessee Department of Revenue	Tax credit	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	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
Tennessee	Integrated Supplier Credit	Tennessee Department of Revenue	Tax credit	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Tennessee	Jobs Tax Credit	Tennessee Department of Revenue	Tax credit	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
Tennessee	PILOT Program	Economic and Development Growth Engine (EDGE) for Memphis and Shelby County	Property tax abatement	EDGE offers several PILOT programs designed for firms looking to expand or relocate in Memphis and Shelby County.	The level of property tax abatement varies depending on the project.	Ongoing
Texas	Ethanol and Biodiesel Tax Exemption	Texas Comptroller of Public Accounts	Tax exemption	Motor fuels tax exemption to licensed fuel sellers. TX Tax Code Section 162.204(a)(9) & Rule 3.443.	The exemption is only for the portion of ethanol or biodiesel that is blended into the diesel fuel otherwise subject to TX fuel tax of $0.20/gal.	Ongoing
Texas	Vessel Sales Tax Exemption	Texas Comptroller of Public Accounts	Tax exemption	Boat and Boat Motor and Sales tax exemption to owners and/or operators of commercial vessels longer than 115 ft. and some stevedoring service providers Texas Tax Code Sections 151.329, 151.3291, 151.330, 160.001(2) & Rule 3.297(a)-(c).	The exemption applies to the cost of: the vessel and its component parts (e.g., materials, equipment, & machinery) when bought, a commercial vessel of eight tons or more displacement when bought from builder, materials and labor used in repairing, renovating, or converting a ship or vessel, materials & supplies bought for vessels operating exclusively in foreign or interstate coastal commerce by the vessel owners and operators and stevedoring service providers.	Ongoing
Texas	Defense Economic Readjustment Zone Program	Office of the Governor	Tax incentives	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.	Inactive
Texas	Economic Development Refund	Texas Comptroller of Public Accounts	Tax refund	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 Chapter 312; or, (3) the company is not in a tax abatement agreement with a school district.	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 also be limited by a state-wide appropriation per year for this refund program.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Texas	Enterprise Zone Program	Office of the Governor	Tax refund	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	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
Texas	Lodging and Fuel Tax Exemption	Texas Comptroller of Public Accounts	Tax exemption	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	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 2020-2021, approximately $50 million was budgeted for this program.	Ongoing
Texas	Media Production Development Zone	Texas Film Commission	Tax exemption	Media production industry	Allowable sales tax on items contributing to the production of the film, television, or commercial project.	Ongoing
Texas	Sales and Local Tax Exemption	Texas Comptroller of Public Accounts	Tax exemption	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 Fund	Office of the Governor	Loan	Recipients are small businesses or eligible products with a statutory preference to be given in the areas of semiconductors, nanotechnology, biotechnology, and biomedicine.	The Product Development and Small Business Incubator Funds have a total of $45 million in bonding authority.	Ongoing
Texas	Property Tax Abatement	Texas Comptroller of Public Accounts	Tax abatement / reduction	Recipients are companies located in reinvestment zones state-wide.	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Texas	Tax Increment Financing	Texas Comptroller of Public Accounts	Loan	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	Texas Comptroller of Public Accounts	Tax exemptions and deductions	Franchise tax exemptions to manufacturers, sellers, or installers of solar and wind energy devices that are exclusively engaged in at least one of these activities are exempted from franchise tax after submitting AP-204 with supporting documentation. TX Tax Code Section 171.056 & Rule 3.583. Any qualifying taxpayer, however, may take an allowable deduction for 5 consecutive reporting years (i.e., 60 months) after installing solar or wind energy systems to power its own facilities – offices, manufacturing, etc. TX Tax Code Section 171.107.	Franchise tax amounts are exempted or deducted in varying amounts.	Ongoing
Texas	Texas Enterprise Fund	Office of the Governor	Grant	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 budgeted amount $150 million.	Ongoing
Texas	Sales Tax Exemption for tangible personal property (TPP) used in Oil, Gas, & other mineral exploration or production	Texas Comptroller of Public Accounts	Sales Tax Exemption	The Texas tax code exempts certain purchases of equipment destined to oil, natural gas, & other minerals exploration or production from the sales tax that is normally levied on most sales of goods and services in the state. Qualifying equipment consists of certain tangible assets used offshore (e.g., TPP including drilling equipment, drill pipe, casing, tubing, and other pipe). TX Tax Code Section 151.324 & Rule 3.322.	2019: Crude Oil: $32,365,182; Natural Gas: $38,334,818; 2018: Crude Oil: $31,541,175; Natural Gas: $37,358,825.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Texas	Severance Tax Exemptions for Crude Oil and Natural Gas	Texas Comptroller of Public Accounts	Tax exemption	Production of crude oil and natural gas in the state of Texas are subject to multiple taxes and fees. Crude oil production is subject to one tax and one fee – the production tax and oil field clean-up regulatory fee. The oil production tax rate is 4.6% to the market value of oil produced in the state. The oil field clean-up regulatory fee is $0.00625 (5/8 of a cent) per barrel. Natural Gas production is taxed on Gas: 7.5% of market value of gas. Condensate (crude oil produced from gas well) Production Tax: 4.6% of market value of condensate. Regulatory Fee: For report periods September 2001 and later, 0.0667% per 1000 cubic feet of gas produced. Several exemptions are, however, granted depending on whether wells are high-cost or have been inactive for a few years, or whether producers use specific enhanced recovery methods. Marginal and orphaned wells are also eligible for tax relief.	Data for 2018-2019 not available. Most recent data for 2016: Crude Oil: $111,993,026; Natural Gas: $30,962,125. CPA Transparency – Revenue Sources at State Revenue and Expenditure Dashboard	Ongoing
Texas	R&D Tax Credit	Texas Comptroller of Public Accounts	Tax credit	Any qualifying taxpayer may take an allowable deduction for 5 consecutive reporting years (i.e., 60 months) after installing solar or wind energy systems to power its own facilities – offices, manufacturing, etc.	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
Utah	Economic Development Tax Increment Finance (EDTIF) Tax Credit (UCA 63M-1-2401)	Governor's Office of Economic Development (GOED)	Tax credit	Recipients include for profit businesses.	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	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 totaled approximately $3,887,700.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	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	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 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 totaled $3,998,900.	Ongoing.
Utah	Sales and Use Tax Exemption	Governor's Office of Economic Development/Utah Film Commission	Tax exemption	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	Tax rebate	The tourism 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	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	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	To Whom	Amounts	Duration of the Program
Utah	Technology Commercialization & Innovation Program	Governor's Office of Economic Development	Grants	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	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
Utah	Utah Enterprise Zone Program (UCA 63M-1-401)	Governor's Office of Economic Development	Tax Credit	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 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 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 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 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 operations of a facility that produces energy from biomass fuel are exempt from sales and use tax.	Ongoing
Utah	Sales and Use Tax Exemption (59-12-104(62))	Tax Commission	Tax exemption	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Utah	Sales and Use Tax Exemption (59-12-104(70))	Tax Commission	Tax exemption	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	Vermont Training Program (VTP)	Vermont Agency of Commerce and Community Development	Grant	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	Recipients are in the fifty-seven enterprise zones authorized state-wide. The Virginia Enterprise Zone (VEZ) program is a partnership between state and local government that encourages job creation and private investment. VEZ accomplishes this by designated Enterprise Zones throughout the state and providing two grant-based incentives, the Job Creation Grant (JCG) and the Real Property Investment Grant (RPIG), to qualified investors and job creators within those zones, while the local government provides local incentives.	This program provides (1) a real property investment grant; and (2) job-related grant. The amounts vary.	Ongoing
Virginia	Governor's Motion Picture Opportunity Fund	Virginia Tourism Corporation	Grant	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 and can be provided as cash grants or tax exemptions.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Virginia	Commonwealth's Development Opportunity Fund (COF)	Virginia Economic Development Partnership	Grant	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 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.	The amounts vary.	Ongoing
Virginia	VCEDA Loan/ Grant Program	Virginia Coalfield Economic Development Authority	Loans and grants.	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-$25,000 or less for each full-time basic job created, and to projects that create at least 15 new full-time jobs within 36 months of start-up. 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.	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, Defense, and Green Development Zones	Localities	Mixed	Recipients are in the technology, tourism, or defense industries, or are industries pursuing green development.	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
Virginia	New Markets Tax Credit (NMTC)	Virginia Small Business Financing Authority (VSBFA)	Tax credit	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Virginia	Sales/Use and Property Tax Exemptions (Form ST-11B; 58.1-609.3)	Department of Taxation; Localities	Tax exemption	This program provides sales and use tax exemption for semiconductor clean rooms or equipment and other tangible personal property used primarily in the integrated process of designing, developing, manufacturing or testing a semiconductor product. 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.	The amount is the state sales tax or local property tax exempted.	Ongoing
Virginia	Green Jobs Tax Credit	Virginia Department of Taxation	Tax credit	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 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.	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 December 31, 2024.
Virginia	Virginia Investment Performance Grant (VIP)	Virginia Economic Development Partnership	Grant	Recipients must be an existing Virginia manufacturer or research and development service that supports manufacturing, and the project must result in capital investment of at least $25 million.	Grants are paid in five equal annual installments beginning in the third year after the capital investment and job creation or retention are achieved, or in the second year if the company is locating in a fiscally distressed area of the state. Grants have a maximum of $3 million, or $5 million for projects with extraordinary characteristics.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Virginia	Virginia Economic Development Incentive Grant (VEDIG)	Virginia Economic Development Partnership	Grant	Recipients include significant headquarters, administrative, or service sector operations in Virginia. 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 with average salaries at least 50% greater than prevailing wages and a capital investment of at least $6,500 per job. There must be an active and realistic competition between Virginia and another state or country for attracting the project.	Program offers cash grants to qualified applicants. Grants are paid in five equal installments beginning in the third year after the capital investment and job creation or retention are achieved.	Ongoing
Virginia	Major Eligible Employer Grant (MEE)	Virginia Economic Development Partnership (VEDP)	Grant	The program targets major basic 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.) There must be an active and realistic competition between Virginia and another state or country for attracting the project.	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 installments beginning in the third year after the capital investment and job creations targets are met.	Ongoing
Virginia	Tobacco Region Opportunity Fund (TROF)	Virginia Tobacco Region Revitalization Commission	Grants and loans	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) locate within the Tobacco Region, (2) align with the Commission's Strategic Plan and the objectives and outcomes identified for the TROF program, and (3) create jobs and invest capital in amounts sufficient that the calculated award is at least $10,000.	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
Virginia	Economic Development Loan Fund (EDLF)	Virginia Small Business Financing Authority	Loan	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Virginia	Commonwealth of Virginia Sale and Use Tax Exemption (Form ST-16; § 58.1-609.2.4)	Department of Taxation	Sales and Use Tax Exemption	Recipients include watermen who extract fish, bivalves, or crustaceans from waters for commercial purposes and other private businesses that use watercraft to conduct their business.	The amount of the benefit is equal to the amount of the tax that does not have to be paid.	Ongoing
Virginia	Recyclable Materials Processing Tax Credit	Virginia Department of Taxation	Tax credit	Available to manufacturers for the purchase of certified machinery and equipment used for processing recyclable materials	The credit is equal to 20% of the purchase price of equipment bought to make things from recycled materials, or to convert waste products into raw materials during the taxable year that the machinery or equipment is purchased.	This program sunsets on December 31, 2024.
Virginia	Virginia Jobs Investment Program (VJIP)	Virginia Economic Development Partnership	Grant and consulting services	A discretionary program that provides funding to companies creating new jobs or experiencing technological change to reduce the human resource development costs for new companies, expanding companies, and companies retraining their employees. Program is limited to companies that create basic employment for the Commonwealth. These businesses or functions must directly or indirectly derive 51% or more of their revenue from out-of-state sources, as determined by VEDP. Qualifying industry sectors include: corporate HQs, distribution centers, information technology, manufacturing, research and development, and shared service centers.	The amounts vary.	Ongoing
Virginia	Port of Virginia Economic and Infrastructure Development Grant	The Port of Virginia	Grants	Grants provided to companies that construct new maritime- related employment centers or expand existing centers. Applicants must meet the following criteria - (1) Locates or expands a facility within the Commonwealth, (2) Creates at least 25 new, permanent full-time positions at a facility within Virginia from commencement of the project through the first full year of operation or during the year when the expansion occurs, (3) is involved in maritime commerce, and (4) is engaged in one or more of the following: distribution, freight forwarding, freight handling, goods processing, manufacturing, warehousing, crossdocking, transloading, or wholesaling of goods exported and imported through The Port of Virginia; shipbuilding and ship repair; dredging; marine construction; or offshore energy exploration and extraction.	POV Grants are made at the discretion of the Executive Director of the Virginia Port Authority. The amount of the grant is calculated by the following formula, subject to a maximum amount of $500,000 per year: 25–49 new jobs: $1,000 per job 50–74 new jobs: $1,500 per job 75–99 new jobs: $2,000 per job 100+ new jobs: $3,000 per job.	This program sunsets on June 30, 2025.

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Virginia	Port Volume Increase Tax Credit	The Port of Virginia	Tax credit	Benefits manufacturing, distribution, agriculture, and mineral and gas companies that utilize Virginia's port facilities. A company that increases its usage by 5% in a single calendar year over its base year of port cargo volume can claim a credit against its corporate income tax of up to $250,000.	Tax Credit is generally equal to $50 for each TEU above the base- year port cargo volume, or $50 for each TEU transported through a port facility during a major facility's first calendar year.	This program sunsets on December 31, 2024.
Virginia	International Trade Facility Tax Credit	The Port of Virginia	Tax credit	Benefits companies that increase port volume by 5% through Virginia ports and either create jobs or make capital investment in an international trade facility.	The amount of the credit is equal to $3,500 per new qualified full-time employee that results from increased qualified trade activities by the taxpayer or 2% of the amount of capital investment made by the taxpayer to facilitate the increased eligible trade activities.	This program sunsets on December 31, 2024.
Virginia	Data Center Retail Sales and Use Tax Exemption (§ 58.1-609.3)	Virginia Economic Development Partnership/Department of Taxation	Sales and Use Tax Exemption	Virginia offers a data center retail sales and use tax exemption (DCRSUT Exemption) on qualifying computer equipment or enabling software purchased or leased for use in certain data centers in the Commonwealth meeting minimum investment, job creation, and wage level criteria.	The amount of the benefit is equal to the amount of the tax that does not have to be paid.	Ongoing
Virginia	Commercial and Industrial Sale and Use Tax Exemption (Form ST-11; § 58.1-609.3)	Department of Taxation	Sales and Use Tax Exemption	Recipients include manufacturing and research and development operations. This program provides an exemption for purchases of production-related machinery and equipment; equipment used for production line testing and quality control; repair parts; materials that become a component part of the finished product; supplies used for packaging tangible products for shipment or sale; certified pollution control equipment; utilities used in manufacturing delivered through pipes, lines, or mains; equipment, printing, and supplies used to produce publications issued daily or regularly at intervals not exceeding three months; research and development equipment; machinery, tools, and equipment used in advanced recycling; and recycled or recovered materials used in processing, manufacturing, or conversion.	The amount of the benefit is equal to the amount of the tax that does not have to be paid.	Ongoing
Washington	Distressed Area Business and Occupational (B&O)Tax Credit	Department of Revenue	Tax credit	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Washington	Distressed Area Sales and Use Tax Deferral/ Exemption Program	Department of Revenue	Tax exemption	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.	The amount varies.	Ongoing
Washington	Fishing Boat Fuel	Department of Revenue	Tax exemption	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	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	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	Recipients are small timber harvesters.	The amount varies.	Ongoing
Washington	$50 Minimum Timber Tax	Department of Revenue	Tax exemption	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	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	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	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
Washington	Biofuels Production Incentive (Energy Freedom Fund)	Department of Revenue	Loans and grants	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	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Washington	High Unemployment County Sales & Use Tax Deferral/Waiver for Manufacturing Facilities	Washington State Department of Revenue	Tax deferral	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 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.	The amount varies.	Expires on July 1, 2020.
Washington	Reduced Business and Occupation (B&O) Tax Rates for Timber Activities	Washington State Department of Revenue	Tax reduction	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	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
West Virginia	Fee Free Location	West Virginia Department of Tax and Revenue	Location discounts	The recipient is the film industry.	The amounts vary.	Ongoing
West Virginia	Miscellaneous Enhancements	West Virginia Department of Tax and Revenue	Discounted services	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
West Virginia	Corporate Headquarters Credit	West Virginia Development Office	Tax credit	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	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 $3000 tax credit for each new job.	Ongoing
West Virginia	Economic Infrastructure Bond Fund	West Virginia Development Office	Bond	Recipients are located state-wide 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	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	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
West Virginia	Coal Loading Facilities Credit	West Virginia Department of Tax and Revenue	Tax credit	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
West Virginia	Exclusion of Low Oil & Gas Wells	West Virginia State Tax Department	Tax Exemption	Oil and natural-gas wells located in in West Virginia and producing less than one-half barrel per day or less than 5,000 cubic feet per day. A similar exemption also applies to natural gas provided for free by producers to surface land owners.	Qualifying tax payers are exempted from the state's severance tax (5% of the gross value of severed oil and gas). Revenue foregone in 2019 was $1.2 million and averaged $1.93 million on a yearly basis since 2010. Amount for 2020 is currently unavailable.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Wisconsin	Small Cities Community Development Block Grant Program for Blight Elimination & Brownfield Redevelopment	Department of Administration	Grant	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 non-profit corporations must be paid to the Department within 30 days.	Ongoing
Wisconsin	Tax Incremental Financing	Department of Revenue	Loan	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	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	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. To be considered eligible, each individual must meet accreditation standards as a sophisticated, high-net worth person.	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
Wisconsin	Film Production Company Investment Tax Credits	Department of Tourism	Tax credit	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	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

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Wisconsin	Woody Biomass Harvesting and Processing Tax Credit	DATCP	Tax credit	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	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
Wisconsin	Economic Development Credit	Department of Revenue and WEDC	Tax Credit	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 non-refundable 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 January 1, 2016, this program was replaced by the Business Development Tax Credit that provides a refundable tax. However, the Economic Development tax credit can be carried forward for up to 15 years.

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Wisconsin	Business Development Tax Credit (BTC)	Department of Revenue and WEDC	Tax Credit	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 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.	Up to 10% of the wages the claimant paid to an eligible employee in the taxable year. 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 employee is employed in an economically distressed area as determined by WEDC. 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. 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.	Ongoing
Wisconsin	Dairy Processing Plant Grant Program	Wisconsin	Grants	Recipients are dairy processing plants conducting modernization and expansions.	Grants of up to $50,000.	Ongoing
Wisconsin	Brownfield Grant Program	Department of Commerce	Grants	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
Wisconsin	Electronics and Information Technology Manufacturing Zone Tax Credits	Wisconsin Economic Development Corporation (WEDC)	Tax credit	The recipients are SIO International Wisconsin, Inc., a Wisconsin corporation; FEWI Development Corporation, a Wisconsin corporation; and AFE, Inc., a Wisconsin corporation.	The recipients are eligible for up to $2,850,000,000 in Electronics and Information Technology Manufacturing Zone Tax Credits for the recipients' fiscal years ending 2018 through 2032, consisting of Job Creation Tax Credits in the maximum amount of $1,500,000,000 and Capital Investment Tax Credits in the maximum amount of $1,350,000,000.	WEDC and the recipients signed an agreement in November 2017 that established the recipients' eligibility for these credits, pursuant to Section 238.396 of the Wisconsin Statutes. http://legis.wisconsin.gov/assembly/19/brostoff/media/3082/foxconn-contract.pdf

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Wyoming	Film Industry Financial Incentive	Wyoming Film Office	Cash rebate	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	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	Recipients are refineries.	The total amount provided is up to $50,000,000.	Ongoing
Wyoming	Severance-Tax Reduction for Stripper Wells	Wyoming Statutes 39-14-205, Interstate Oil and Gas Compact Commission - IOGCC (2007)	Tax reduction	The recipient is the oil industry.	Oil produced from stripper wells in Wyoming is exempt from part of the state's severance tax, thereby reducing the total rate of tax from 6% to 4%. Stripper wells in Wyoming are low-volume, marginal wells producing less than 10 or 15 barrels a day depending on the average price of oil. Some fiscal measures related to oil and natural-gas production may not constitute tax expenditures under an alternative baseline where severance taxes (or production taxes) vary with market conditions and production costs. No values available for 2019 and 2020.	Ongoing
Wyoming	Severance Tax for Flared Natural Gas	Wyoming Statutes 39-14-205	Tax exemption	Recipients are natural gas producers.	Natural gas that is vented, flared, re-injected or consumed as process energy in the stimulation, treatment, transportation, and production of natural gas from the same well is exempt from Wyoming's severance tax. As with similar exemptions for coal, the on-site use (other than reinjection) or flaring of a fossil-fuel resource is severing that resource from the state forever and does represent foregone revenue to the state. No values available for 2019 and 2020.	Ongoing
Wyoming	Sales Tax Exemption for Transporting Drilling Rigs	Wyoming Statutes 39-15-105	Tax exemption	Recipients are from the transportation industry.	The supply of transportation services in relation to drilling rigs in Wyoming is exempt from the sales tax that is normally levied on most sales of goods and services in the state. Eligible services include the loading, unloading and assembling of drilling rigs. No values available for 2019 and 2020.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Wyoming	Sales Tax Exemption for Certain Well Services	Wyoming Statutes 39-15-105	Tax exemption	Recipients are to firms involved in oil and natural-gas extraction activities; this includes technical and support services such as seismographic and geophysical surveying and engineering services.	Professional services that are supplied in relation to oil and natural-gas extraction activities in Wyoming are exempt from the sales tax that is normally levied on most sales of goods and services in the state. No values available for 2019 and 2020.	Ongoing
Wyoming	Sales Tax Exemption for CO2 Used in Tertiary Production	Wyoming Statutes 39-15-105	Tax exemption	The recipient is the oil industry.	Purchases of CO2 and other gases used in tertiary production in Wyoming are exempt from the sales tax that is normally levied on most sales of goods and services in the state. Tertiary production is an extraction method that enhances oil recovery by injecting gases (e.g., CO2) in deposits to increase the amount of oil that can be extracted. No values available for 2019 and 2020.	Ongoing
Wyoming	Severance Tax Credit for Certain R&D Projects	Wyoming Statutes 39-14-205	Tax credit	Recipients are natural gas producers.	This measure allows natural-gas producers operating in Wyoming to obtain a credit applicable against their severance-tax liability for as much as 50% of the cost of investment in certain research projects. Eligible projects are those that have been certified by the state's gas research review committee. No values available for 2019 and 2020.	Ongoing
Wyoming	Severance Tax Reduction for Underground Coal	Wyoming Statutes 39-14-104	Tax reduction	The recipient is the coal industry.	Coal produced from underground mines in Wyoming attracts a lower rate of severance tax (3.75%) than surface-mined coal (7%). Some fiscal measures related to coal production may not constitute tax expenditures under an alternative baseline where severance taxes (or production taxes) vary with market conditions and production costs. No values available for 2019 and 2020.	Ongoing
Wyoming	Severance Tax Reduction for Coal Used as Process Energy	Wyoming Statutes 39-14-105	Tax reduction	The recipient is the coal industry.	Coal used as process energy in the treatment and processing of coal from the same mine is exempt from Wyoming's severance tax. No values available for 2019 and 2020.	Ongoing
Wyoming	Property Tax Exemption for Underground Coal-Mining Equipment	Wyoming Department of Revenue	Tax exemption	The recipient is the coal industry.	Equipment used in underground coal mining in Wyoming is exempt from the state's property tax whereas the rate on surface-mining equipment is 11.5%. No values available for 2019 and 2020.	Ongoing

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Wyoming	Sales Tax Exemption for Coal-Gasification Equipment	Wyoming Statutes 39-15-105	Tax exemption	The recipient is the coal industry.	Purchases of equipment used to construct a new coal-gasification or coal-liquefaction facility in Wyoming are exempt from the sales tax that is normally levied on most sales of goods and services in the state. Eligible equipment need to be used in a project to make it operational. No values available for 2019 and 2020.	Ongoing
Wyoming	Fuel Tax Reduction for Aviation Gasoline	Wyoming Statutes 39-17-104	Tax reduction	Recipient is the aviation industry.	The use of gasoline in an aircraft in Wyoming is subject to a lower rate of fuel tax ($0.04 per gallon) than that applied to road users in the state ($0.14 per gallon). No values available for 2019 and 2020.	Ongoing
Wyoming	Sales Tax Exemption for Energy Sold to Government	Wyoming Statutes 39-15-105	Tax exemption	The recipients are energy companies.	Purchases of energy products by certain entities in Wyoming are exempt from the sales tax that is normally levied on most sales of goods and services in the state. No values available for 2019 and 2020.	Ongoing
Wyoming	Wyoming Oil and Gas Conservation Commission	Wyoming State Government-Wyoming Oil and Gas Conservation Act	Grants	The recipients are the oil and gas industries.	The Wyoming Oil and Gas Conservation Commission, established in 1951, Is committed to regulating oil and gas activities in a manner that ensures responsible development and management of Wyoming's oil and gas resources and provides environmental stewardship. 2019: Petroleum & Crude Oil: $3,381,858; Natural Gas: $13,921,326; 2018: Petroleum & Crude Oil: $3,473,100; Natural Gas: $14,296,922.	Ongoing
Wyoming	Enhanced Oil Recovery Commission	Wyoming State Government	Grants	Recipients are firms involved in the oil industry, particularly those involved with improving oil-recovery technology.	The Enhanced Oil Recovery Commission was set up in 2004 by the Wyoming State Legislature to encourage the adoption of improved oil-recovery technologies by producers operating in the state. The Commission also established a dedicated research program at the Institute for Energy Research and Enhanced Oil Recovery of the University of Wyoming to investigate issues related to CO2 capture and reservoir fluids. 2019: Petroleum: $5,067,832; Crude Oil: $7,239,330; 2018: Petroleum: $6,414,163; Crude Oil: $7,239,330.	Ongoing