

## Comparison to Tax Incentive Programs Available in Other States

State	Job Credit	Investment Credit for Qualified Investment	Sales/Use Tax Refund or Tax Abatement	Personal Property	Threshold Job Credit	Threshold Investment Credit
	(Yes/No)	(Yes/No)	(Yes/No)	(Yes/No)	(Number of Jobs)	(Dollars)
Alabama	Yes	Yes	Yes	Yes	5,15,20	30% of the original cost of the industrial development property, or \$2M
Alaska	No	No	No	Yes	N/A	N/A
Arizona	No	Yes	No	Yes	N/A	\$25,000
Arkansas	Yes	Yes	Yes	No	ITX credit for job creation based on payroll of the new employees hired as a result of the project.	\$5M
California	No	No	Yes	Yes	N/A	N/A
Colorado	Yes	Yes	No	Yes	5,10	Sec 46(c) IRC
Connecticut	Yes	No	No	Yes	10	N/A
Delaware	Yes	Yes	No	No	5	\$200,000
Florida	Yes	Yes	Yes	No	100 new	\$25M
Georgia	Yes	Yes	No	No	5,10,15,25	\$50,000
Hawaii	No	Yes	Yes	No	N/A	Investment in Qualified High Tech Business
Idaho	Yes	Yes	No	Yes	10	\$0.5M/employee
Illinois	Yes	Yes	No	No	\$5Million/25jobs, if <100 employees \$1M, 5 jobs	25 jobs \$5M
Indiana	Yes	Yes	Yes	Yes	< 100 emp. \$1M , 5 jobs Positive benefit analysis	Positive benefit analysis
Iowa	Yes	Yes	Yes	Yes	0-61+	<\$0.01 - \$10M
Kansas	Yes	Yes	Yes	Yes	2	\$100,000
Kentucky	Yes	Yes	Yes	Yes	15	\$100,000
Louisiana	Yes	No	Yes	Yes	<50 emp \$250,000 payroll threshold, >50/\$50,000	N/A
Maine	Yes	Yes	Yes	Yes	100	\$5M
Maryland	Yes	Yes	No	No	60	\$25,000 in biotech
Massachusetts	Yes	Yes	No	No	10	New Investment in qualified business
Michigan	Yes	Yes	No	Yes	20	None
Minnesota	No	No	No	No	N/A	N/A
Mississippi	Yes	Yes	Yes	Yes	10, 15, 20	\$1M (existing manufacturer tax credit)
Missouri	Yes	Yes	No	Yes	10,20,40,100	\$10, \$15M
Montana	No	Yes	No	Yes	N/A	Limited to small businesses
Nebraska	Yes	Yes	Yes	Yes	10, 30, 30, 0, 100, 75/50	\$1, \$3, \$0, \$10, \$31, \$10M/100M
Nevada	Yes	Yes	Yes	Yes	15, 75	\$0.25, \$1M
New Hampshire	No	No	No	No	N/A	N/A
New Jersey	Yes	Yes	Yes	No	10, 25	\$5,000
New Mexico	Yes	Yes	No	Yes	1	\$0.5M/employee
New York	Yes	Yes	Yes	Yes	101%, 102%, 103% of base employment	0, \$350M
North Carolina	Yes	Yes	Yes	Yes	5, 10, 15	\$0, \$1, \$2M
North Dakota	No	No	Yes	Yes	N/A	N/A
Ohio	Yes	Yes	No	Yes	25	Must exceed business' county average for filing year
Oklahoma	Yes	Yes	Yes	Yes	\$1, \$1.5, \$2.5M	\$50,000
Oregon	No	No	No	No	N/A	N/A
Pennsylvania	Yes	No	Yes	Yes	25 or increase employment by 20%	N/A
Rhode Island	Yes	Yes	Yes	Yes	.25% per 10 jobs/ .25% per 50 jobs 10, 250	N/A \$5M
South Carolina	Yes	Yes	No	Yes	N/A	N/A
South Dakota	No	No	Yes	Yes	N/A	N/A
Tennessee	Yes	Yes	Yes	Yes	25, 100, 500, 999, 1000	\$2,000/\$4.5 per job
Texas	No	No	No	Yes	N/A	N/A
Utah	Yes	No	No	No	2,50	N/A
Vermont	Yes	Yes	No	No	Increased wage & salaries	\$150,000
Virginia	Yes	No	No	No	50/100	N/A
Washington	Yes	Yes	No	No	0/Increased employment	Investment in qualified business
West Virginia	No	Yes	No	Yes	N/A	Investment in qualified business
Wisconsin	No	Yes	No	No	N/A	N/A
Wyoming	No	No	No	No	N/A	N/A