

ENTERPRISE ZONE

All Regions

Manufacturing/Non-Manufacturing

Sales Tax Exemption

Job Creation Tax Credit
\$2,500/non-metro areas
\$1,500/metro areas

Investment Tax Credit
\$1,000 per \$100,000 of investment

Investment and Job Creation are
coupled

ENTERPRISE ZONE

All Regions

Retail

Sales Tax Exemption in cities less
than 2,500 population

Job Creation Tax Credit
\$100/job for 10 years

Investment Tax Credit
\$100/for each \$100,000 of investment
for 10 years

Investment and Job Creation are
coupled

OPPORTUNITY ZONE

*Rural Areas excluding metro and
metropolitan regions*

Manufacturing, Non-Manufacturing
and Retail

Sales Tax Exemption

Job Creation Tax Credit
\$3,500 per job with a minimum of
five net new jobs

Investment Tax Credit
10% credit on capital investment on
anything over \$100,000

Investment and Job Creation are
decoupled