






STATE TAX CREDITS

|  PROGRAM |  DESCRIPTION |  WHO QUALIFIES |  WHAT QUALIFIES |
|---|--|---|--|
| Georgia Retraining Tax Credit | Up to \$1,250 per qualified employee per year | Any industry with a GA Income Tax Liability with 10 or more employee | Training on new or upgraded software, equipment or technology |
| Georgia Jobs Tax Credit | Credit of \$1,250 and \$4,000 for every new job created for 5 years (May qualify against payroll withholding & Port Tax Credit Bonus) | Companies that are new, expanding, adding headcount or adding locations | Creating at least 2+ new jobs in Georgia within a preferred industry or in a special zone |
| Georgia Manufacturer's Investment Tax Credit | 1% to 8% of equipment spend (May qualify against payroll withholding & Port Tax Credit Bonus) | Manufacturing or Telecom Facility operating in GA over for at least 3 years | Investing in a minimum of \$100,000 in manufacturing or telecom equipment at a facility in Georgia |


John Hanning, MBA, CCSP | Principal

 john.hanning@specialtytaxgroup.com

 (949) 836-0418

Brian Wages, CCIP | Principal





 brian.wages@specialtytaxgroup.com

 (770) 855-2770




 SpecialtyTaxGroup.com

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|---|---|---|---|
| South Carolina New Jobs Tax Credit | Credit of \$1,500 to \$25,000 for every new job created for 5 years | Companies that are new, expanding, adding headcount, or adding location | Creating at least 10+ new jobs in South Carolina within certain economically stressed counties |
| Tennessee Job Tax Credit | Franchise & Excise Tax Credit of \$4500 for every new job created | Qualified business enterprises making at least a \$500,000 investment | Creating at least 10 new jobs in Tier 4, 20 in Tier 3, or 10 in Tier 1 or 2 enhancement counties within Tennessee |
| Tennessee Industrial Machinery Tax Credit | Franchise & Excise Tax Credit of 1%-10% of the capital spend on qualified machinery. | Qualified business enterprises making capital investment on industrial machinery | Investments under \$100M are entitled to a credit of 1% of the cost of the machinery |


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