

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 <i>(May qualify against payroll withholding & Port Tax Credit Bonus)</i>	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 <i>(May qualify against payroll withholding & Port Tax Credit Bonus)</i>	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



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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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