

# Nevada Snapshot

How Nevada's incentives compare to other Western States

## Minimum Abatement Qualifications

50  
PRIMARY JOBS

\$28.14  
AVERAGE HOURLY WAGE

65%  
HEALTHCARE PREMIUM  
COVERAGE

\$1.0 M  
CAPITAL EQUIPMENT  
INVESTMENT

51%  
REVENUE GENERATED OUTSIDE  
STATE OF NEVADA



### Incentives Offered in Nevada

Nevada features 16 total incentive programs, two of which are sourced to job training and creation grants. Nevada is one of only two western states that offers wage-based tax exemptions and abatements. Nevada provides one business investment funding incentive program compared to other states such as California which offers nine business investment funding programs. **Although Nevada presents the fewest number of incentive programs when compared to other western states**, the Silver State boasts the most favorable business tax climate with fewer taxes for businesses and employees overall.<sup>1</sup>

Note: <sup>1</sup>Tax Foundation

16  
TOTAL  
INCENTIVE  
PROGRAMS  
OFFERED  
IN NEVADA



### Incentives Not Offered in Nevada

Nevada is limited in the number of incentive programs offered when compared to other western states. In comparison California offers the most tax incentive programs. Nevada is one of three western states that does **not offer a deal closing fund** incentive program, which are used to target economic development and business growth. Nevada is also one of only two states **without an incentive program for research and development tax credits**. Additionally, the Silver State is one of four western states **without a manufacturer sales and use tax exemption or abatement**.



NEVADA DOES  
NOT OFFER A  
DEAL CLOSING  
FUNDS INCENTIVE  
PROGRAM

# Economic Development Incentives by State and Program Type

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| INCENTIVE PROGRAM TYPE                                 | ARIZONA   | CALIFORNIA | COLORADO  | IDAHO     | NEVADA    | NEW MEXICO | OREGON    | TEXAS     | UTAH      | TOTAL      |
|--|-----------|------------|-----------|-----------|-----------|------------|-----------|-----------|-----------|------------|
| Job Training and Creation Grants                       | ✗ 0       | ✓ 1        | ✓ 1       | ✓ 2       | ✓ 2       | ✓ 3        | ✗ 0       | ✓ 3       | ✓ 2       | 14         |
| Aviation Exemptions & Abatements                       | ✓ 1       | ✗ 0        | ✗ 0       | ✓ 1       | ✓ 1       | ✓ 1        | ✗ 0       | ✗ 0       | ✗ 0       | 4          |
| Business Investment Funding                            | ✓ 2       | ✓ 9        | ✓ 6       | ✗ 0       | ✓ 1       | ✓ 3        | ✓ 3       | ✓ 2       | ✓ 2       | 28         |
| Capital Investment Fund                                | ✗ 0       | ✓ 1        | ✓ 1       | ✓ 1       | ✓ 1       | ✗ 0        | ✓ 5       | ✗ 0       | ✗ 0       | 9          |
| Collateral Support Programs                            | ✗ 0       | ✓ 1        | ✓ 1       | ✓ 1       | ✓ 1       | ✓ 1        | ✗ 0       | ✗ 0       | ✗ 0       | 5          |
| Data Center Exemptions & Abatements                    | ✓ 1       | ✗ 0        | ✗ 0       | ✓ 1       | ✓ 1       | ✗ 0        | ✗ 0       | ✓ 1       | ✗ 0       | 4          |
| Energy and Environment Improvement                     | ✓ 1       | ✓ 9        | ✓ 2       | ✓ 1       | ✓ 1       | ✓ 3        | ✓ 1       | ✓ 6       | ✓ 3       | 27         |
| Film and Media Tax Incentives                          | ✗ 0       | ✓ 1        | ✓ 1       | ✗ 0       | ✓ 1       | ✓ 1        | ✓ 2       | ✓ 2       | ✓ 2       | 10         |
| General Sales and Use Tax Exemptions & Abatements      | ✗ 0       | ✓ 1        | ✗ 0       | ✓ 1       | ✓ 1       | ✗ 0        | ✗ 0       | ✓ 1       | ✗ 0       | 4          |
| General Tax Credits                                    | ✗ 0       | ✓ 1        | ✓ 1       | ✗ 0       | ✓ 1       | ✗ 0        | ✗ 0       | ✗ 0       | ✗ 0       | 3          |
| New Markets Tax Credit                                 | ✓ 1       | ✗ 0        | ✓ 1       | ✗ 0       | ✓ 1       | ✓ 1        | ✗ 0       | ✗ 0       | ✗ 0       | 4          |
| Property Tax Exemptions & Abatements                   | ✓ 1       | ✗ 0        | ✗ 0       | ✓ 2       | ✓ 1       | ✗ 0        | ✓ 6       | ✗ 0       | ✗ 0       | 10         |
| Small Business and Entrepreneurial Funding             | ✗ 0       | ✓ 3        | ✓ 3       | ✓ 2       | ✓ 1       | ✓ 2        | ✓ 2       | ✓ 1       | ✓ 1       | 15         |
| Tax Credits and Incentives for Jobs                    | ✓ 1       | ✓ 1        | ✓ 1       | ✓ 1       | ✓ 1       | ✓ 4        | ✗ 0       | ✗ 0       | ✓ 4       | 13         |
| Wage-Based or Income-Based Tax Exemptions & Abatements | ✗ 0       | ✗ 0        | ✗ 0       | ✗ 0       | ✓ 1       | ✗ 0        | ✓ 1       | ✗ 0       | ✗ 0       | 2          |
| Agriculture Support Programs                           | ✗ 0       | ✓ 7        | ✓ 1       | ✗ 0       | ✗ 0       | ✓ 1        | ✓ 2       | ✓ 5       | ✓ 1       | 17         |
| Deal Closing Funds                                     | ✓ 1       | ✓ 1        | ✗ 0       | ✓ 1       | ✗ 0       | ✓ 1        | ✓ 1       | ✓ 2       | ✗ 0       | 7          |
| Equipment or Infrastructure Tax Credits                | ✗ 0       | ✗ 0        | ✓ 1       | ✓ 1       | ✗ 0       | ✓ 4        | ✗ 0       | ✗ 0       | ✓ 1       | 7          |
| Gross Receipts Tax Exemptions & Abatements             | ✗ 0       | ✗ 0        | ✗ 0       | ✗ 0       | ✗ 0       | ✓ 9        | ✗ 0       | ✗ 0       | ✗ 0       | 9          |
| Industry or Location Specific Tax Credits              | ✗ 0       | ✓ 1        | ✓ 2       | ✗ 0       | ✗ 0       | ✗ 0        | ✓ 1       | ✗ 0       | ✓ 3       | 7          |
| Manufacturer Sales and Use Tax Exemptions & Abatements | ✓ 1       | ✓ 2        | ✓ 1       | ✓ 1       | ✗ 0       | ✗ 0        | ✗ 0       | ✓ 1       | ✗ 0       | 6          |
| Post-Performance Tax Credits                           | ✓ 2       | ✗ 0        | ✗ 0       | ✗ 0       | ✗ 0       | ✗ 0        | ✗ 0       | ✗ 0       | ✓ 3       | 5          |
| Research & Development Tax Exemptions & Abatements     | ✗ 0       | ✗ 0        | ✗ 0       | ✗ 0       | ✗ 0       | ✓ 2        | ✗ 0       | ✗ 0       | ✗ 0       | 2          |
| Tax Credits for Facility                               | ✓ 2       | ✗ 0        | ✓ 2       | ✗ 0       | ✗ 0       | ✓ 1        | ✗ 0       | ✗ 0       | ✗ 0       | 5          |
| Tax Credits for Research & Development                 | ✓ 1       | ✓ 1        | ✓ 1       | ✓ 1       | ✗ 0       | ✓ 1        | ✗ 0       | ✓ 1       | ✓ 1       | 7          |
| Other Business-Related Tax or Funding Programs         | ✓ 4       | ✓ 6        | ✓ 10      | ✓ 7       | ✗ 0       | ✓ 7        | ✓ 9       | ✓ 11      | ✓ 7       | 61         |
| <b>TOTAL INCENTIVE PROGRAMS</b>                        | <b>19</b> | <b>46</b>  | <b>36</b> | <b>24</b> | <b>16</b> | <b>45</b>  | <b>33</b> | <b>36</b> | <b>30</b> | <b>285</b> |

# Economic Development Incentives by State and Program Type

How Nevada's incentives compare to other Western States



| Final Code                                  | State Name Full                                       | Program Name   | Program Provider   |
|---|---|--|--|
| <b>Agriculture Support Programs</b>         | California  | Diesel Fuel Exemption  | California Department of Tax and Fee Administration              |
|   | California  | Farm Equipment and Machinery Exemption                                     | California Department of Tax and Fee Administration              |
|   | California  | Sales and Use Tax Exemption for Agriculture                                | California Department of Tax and Fee Administration              |
|   | California  | Funding Agricultural Replacement Measures for Emission Reductions (FARMER) | California Air Resources Board                                   |
|   | California  | Conservation Agriculture Planning Grants Program                           | California Department of Food and Agriculture                    |
|   | California  | State Water Efficiency & Enhancement Program (SWEEP)                       | California Department of Food and Agriculture                    |
|   | California  | Farm Loan Program  | California Infrastructure and Economic Development Bank          |
|   | Colorado  | Farm Equipment Sales Tax Exemption   | Colorado Department of Revenue                                   |
|   | New Mexico  | Agriculture Business Tax Deductions and Exemptions                         | New Mexico Taxation and Revenue Department                       |
|   | Oregon  | Aggie Bond Program   | Business Oregon  |
|   | Oregon  | Food Processors Exemption  | Oregon Department of Agriculture                                 |
|   | Texas   | Young Farmer Interest Rate Reduction Program                               | Texas Department of Agriculture                                  |
|   | Texas   | Specialty Crop Block Grant Program   | Texas Department of Agriculture                                  |
|   | Texas   | Texas Local Food Purchase Assistance Program                               | Texas Department of Agriculture                                  |
|   | Texas   | Young Farmer Grant   | Texas Department of Agriculture                                  |
|   | Texas   | Agricultural Loan Guarantee Program  | Texas Department of Agriculture                                  |
|   | Utah  | Agricultural Off Highway Fuel Tax Refund                                   | Utah State Tax Commission  |
| <b>Aviation Exemptions &amp; Abatements</b> | Arizona   | Military Reuse Zone Program  | Arizona Commerce Authority                                       |
|   | Idaho   | Aircraft Sales Tax Exemption   | Idaho State Tax Commission                                       |
|   | Nevada  | Aviation Parts Abatement   | Nevada Governor's Office of Economic Development                 |
|   | New Mexico  | Aircraft Deduction   | NM Taxation & Revenue Department                                 |
| <b>Business Investment Funding</b>          | Arizona   | Advanced Manufacturing Facilities Grant                                    | Arizona Commerce Authority                                       |
|   | Arizona   | Private Activity Bonds (PAB)   | Arizona Commerce Authority                                       |
|   | California  | CalSEED  | California Clean Energy Fund                                     |
|   | California  | CDBG - Economic Development Allocation, Over the Counter Component         | California Department of Housing and Community Development       |
|   | California  | Affordable Housing & Sustainable Communities                               | California Strategic Growth Council                              |
|   | California  | California Disaster Relief Loan Guarantee Program                          | California Infrastructure and Economic Development Bank (I-BANK) |
|   | California  | California Recycle Underutilized Sites (Cal ReUSE) Program                 | California Pollution Control Financing Authority                 |
|   | California  | Greenhouse Gas Reduction Loan Program                                      | CalRecycle   |
|   | California  | Industrial Development Bonds (IDBs)  | California Infrastructure and Economic Development Bank (I-Bank) |
|   | California  | Infrastructure State Revolving Fund Program                                | California Infrastructure and Economic Development Bank (I-Bank) |
|   | California  | Jump Start Loan Program  | California Governors Office of Business and Economic Development |
|   | Colorado  | Advanced Industries Accelerator: Early Stage Capital and Retention Grant   | Colorado Office of Economic Development and International Trade  |
|   | Colorado  | Advanced Industries Accelerator: Proof of Concept Grant                    | Colorado Office of Economic Development and International Trade  |
|   | Colorado  | Advanced Industries Collaborative Infrastructure Funding Grant             | Colorado Office of Economic Development and International Trade  |
|   | Colorado  | Energize Colorado Gap Fund   | Energize Colorado  |
|   | Colorado  | Colorado Microloans  | Colorado Office of Economic Development and International Trade  |
|   | Colorado  | Venture Capital Authority  | Colorado Office of Economic Development and International Trade  |
|   | Nevada  | Battle Born Venture  | Battle Born Growth Escalator Venture Program                     |
|   | New Mexico  | New Mexico Catalyst Fund   | New Mexico Economic Development Department                       |
|   | New Mexico  | Science & Technology Business Start-Up Grants                              | New Mexico Economic Development Department                       |
|   | New Mexico  | Smart Money Loan Participation Program                                     | New Mexico Finance Authority                                     |
|   | Oregon  | Business Retention Services Program  | Business Oregon  |
|   | Oregon  | Entrepreneurial Development Loan Fund                                      | Business Oregon  |
| Oregon                                      | Oregon Royalty Fund                                   | Business Oregon  |  |
| Texas                                       | State Trade Expansion Program (STEP)                  | Texas Department of Agriculture  |  |
| Texas                                       | Product Development and Small Business Incubator Fund | Office of the Texas Governor   |  |
| Utah  | Economic Assistance Grant Program                     | Governor's Office of Economic Opportunity                                  |  |
| Utah  | Microloan Program                                     | Utah Microloan Fund  |  |
| <b>Capital Investment Fund</b>              | California  | Pollution Control Tax-Exempt Bond Financing Program                        | California Pollution Control Financing Authority                 |
|   | Colorado  | Colorado Brownfields Revolving Loan Fund                                   | Colorado Housing and Finance Authority                           |
|   | Idaho   | Industrial Revenue Bonds (IRBs)  | Idaho Department of Commerce                                     |
|   | Nevada  | Industrial Development Revenue Bond (IDRB) Program                         | Nevada Department of Business and Industry                       |
|   | Oregon  | Business Development Fund  | Business Oregon  |
|   | Oregon  | Oregon Growth Board  | Business Oregon  |
|   | Oregon  | Commercialization Gap Fund   | Business Oregon  |
|   | Oregon  | Energy Trust of Oregon   | Oregon Department of Energy                                      |
| Oregon                                      | Industrial Development Revenue Bonds                  | Business Oregon  |  |

# Economic Development Incentives by State and Program Type

How Nevada's incentives compare to other Western States



|  |  |   |  |
|--|--|---|--|
| <b>Collateral Support Program</b>              | <b>California</b>                                    | California Capital Access Program (CalCAP) Collateral Support Program   | California State Treasurer's Office                                    |
|  | <b>Colorado</b>                                      | Cash Collateral Support (CCS)   | Colorado Housing and Finance Authority                                 |
|  | <b>Idaho</b>   | Collateral Support Program  | Idaho Housing and Finance Association                                  |
|  | <b>Nevada</b>  | Nevada State Collateral Support Program   | Nevada Governor's Office of Economic Development                       |
|  | <b>New Mexico</b>                                    | New Mexico Collateral Assistance Program  | New Mexico Economic Development Department                             |
| <b>Data Center Exemptions &amp; Abatements</b> | <b>Arizona</b>                                       | Computer Data Center Program  | Arizona Commerce Authority   |
|  | <b>Idaho</b>   | Data Center Sales Tax Exemption   | Idaho State Tax Commission   |
|  | <b>Nevada</b>  | Data Center Tax Abatement   | Nevada Governor's Office of Economic Development                       |
|  | <b>Texas</b>   | Sales Tax Exemption for Qualified Data Centers  | Texas Comptroller of Public Accounts                                   |
|  | <b>Arizona</b>                                       | Arizona Competes Fund   | Arizona Commerce Authority   |
| <b>Deal Closing Funds</b>                      | <b>California</b>                                    | California Competes Grant   | Governor's Office of Business and Economic Development                 |
|  | <b>Idaho</b>   | Idaho Opportunity Fund  | Idaho Department of Commerce   |
|  | <b>New Mexico</b>                                    | Local Economic Development Act  | New Mexico Economic Development Department                             |
|  | <b>Oregon</b>  | Governor's Strategic Reserve Fund   | Business Oregon  |
|  | <b>Texas</b>   | Texas Enterprise Fund   | Office of the Texas Governor   |
|  | <b>Texas</b>   | Economic Development & Diversification In-State Tuition for Employees   | Office of the Texas Governor   |
|  | <b>Arizona</b>                                       | Renewable Energy Production Tax Credit  | Arizona Department of Revenue  |
| <b>Energy and Environment Improvement</b>      | <b>California</b>                                    | California Capital Access Program (CalCAP) Electric Vehicle Charging Station (EVCS) Financing Program                   | California State Treasurer's Office                                    |
|  | <b>California</b>                                    | Food Production Investment Program  | California Energy Commission   |
|  | <b>California</b>                                    | California Capital Access Program (CalCAP) California Air Resources Board (CARB) On-Road Heavy-Duty Vehicle Air Quality | California State Treasurer's Office                                    |
|  | <b>California</b>                                    | Clean Off-Road Equipment Voucher Incentive Project (CORE)   | California Air Resources Board   |
|  | <b>California</b>                                    | Clean Truck and Bus Vouchers (HVIP)   | California Air Resources Board   |
|  | <b>California</b>                                    | Healthy Soils Program Incentives Program  | California Department of Food and Agriculture                          |
|  | <b>California</b>                                    | Organics Grant Program  | CalRecycle   |
|  | <b>California</b>                                    | Recycled Fiber, Plastic, and Glass Grant Program  | CalRecycle   |
|  | <b>California</b>                                    | Recycling Market Development Zone Revolving Loan Program  | California Department of Resources Recycling and Recovery (CalRecycle) |
|  | <b>Colorado</b>                                      | 1306 Brownfields Cleanup Grant Program  | Colorado Department of Public Health and Environment                   |
|  | <b>Colorado</b>                                      | Sales Tax Exemption on Renewable Energy Components  | Colorado Department of Revenue   |
|  | <b>Idaho</b>   | Pollution Control Equipment Sales Tax Exemption   | Idaho State Tax Commission   |
|  | <b>Nevada</b>  | Renewable Energy Tax Abatements   | Nevada Governor's Office of Energy                                     |
|  | <b>New Mexico</b>                                    | Biomass-Related Equipment Tax Deduction   | New Mexico Taxation and Revenue Department                             |
|  | <b>New Mexico</b>                                    | Geothermal Heat Pump Tax Credit   | New Mexico Taxation and Revenue Department                             |
|  | <b>New Mexico</b>                                    | Renewable Energy Production Tax Credit  | New Mexico Taxation and Revenue Department                             |
|  | <b>Oregon</b>  | Brownfield Redevelopment Fund   | Business Oregon  |
|  | <b>Texas</b>   | Alternative Fueling Facilities Program (AFFF)   | Texas Commission on Environmental Quality                              |
|  | <b>Texas</b>   | New Technology Implementation Grant (NTIF) Program  | Texas Commission on Environmental Quality                              |
|  | <b>Texas</b>   | Tax Relief for Pollution Control Property   | Texas Commission on Environmental Quality                              |
|  | <b>Texas</b>   | Texas Clean Fleet Program (TCFP)  | Texas Commission on Environmental Quality                              |
|  | <b>Texas</b>   | Texas Natural Gas Vehicle Grant Program (TNGVGP)  | Texas Commission on Environmental Quality                              |
| <b>Texas</b>                                   | Wind and Solar Energy Tax Exemptions and Dedications | Texas Comptroller of Public Accounts  |  |
| <b>Utah</b>                                    | Production Tax Credit (PTC)                          | Utah Office of Energy Development   |  |
| <b>Utah</b>                                    | Renewable Energy Systems Tax Credit (RESTC)          | Utah Office of Energy Development   |  |
| <b>Utah</b>                                    | Utah Water Quality Project Assistance Program        | Utah Department of Environmental Quality  |  |
| <b>Equipment or Infrastructure Tax Credits</b> | <b>Colorado</b>                                      | Brownfields Tax Credit  | Colorado Department of Public Health and Environment                   |
|  | <b>Idaho</b>   | Broadband Income Tax Credit   | Idaho State Tax Commission   |
|  | <b>New Mexico</b>                                    | Alternative Energy Product Manufacturers Tax Credit   | New Mexico Taxation and Revenue Department                             |
|  | <b>New Mexico</b>                                    | Biodiesel Blending Facility Tax Credit  | New Mexico Taxation and Revenue Department                             |
|  | <b>New Mexico</b>                                    | Income Tax Credit for Electronic Identification Card Reader   | New Mexico Taxation and Revenue Department                             |
|  | <b>New Mexico</b>                                    | Sustainable Building Tax Credit   | New Mexico Taxation and Revenue Department                             |
|  | <b>Utah</b>  | High Cost Infrastructure Tax Credit   | Utah Office of Energy Development                                      |
| <b>Film and Media Tax Incentives</b>           | <b>California</b>                                    | Teleproduction or Other Postproduction Service Exemption  | California Department of Tax and Fee Administration                    |
|  | <b>Colorado</b>                                      | Film Incentive Program  | Colorado Office of Economic Development and International Trade        |
|  | <b>Nevada</b>  | Transferable Tax Credit for Film and Other Productions  | Nevada Film Office   |
|  | <b>New Mexico</b>                                    | Refundable Film Production Tax Credit   | New Mexico Film Office   |
|  | <b>Oregon</b>  | Oregon Production and Investment Fund   | Oregon Governor's Office of Film and Television                        |
|  | <b>Oregon</b>  | Greenlight Oregon Labor Rebate  | Oregon Governor's Office of Film and Television                        |
|  | <b>Texas</b>   | Media Production Development Zone Act   | Office of the Texas Governor   |
|  | <b>Texas</b>   | Sales Tax Exemption for Media Productions and Facilities  | Texas Comptroller of Public Accounts                                   |
|  | <b>Utah</b>  | Community Film Incentive Program  | Utah Film Commission   |
|  | <b>Utah</b>  | Motion Picture Incentive Program  | Utah Film Commission   |

# Economic Development Incentives by State and Program Type

How Nevada's incentives compare to other Western States



|   |  |  |   |
|---|--|--|---|
| <b>General Sales and Use Tax Exemptions &amp; Abatements</b>      | <i>California</i>                                | Economic Development Rate  | California Public Utilities Commission  |
|   | <i>Idaho</i>                                     | Utility and Industrial Fuels Sales Tax Exemption                                 | Idaho State Tax Commission  |
|   | <i>Nevada</i>                                    | Sales and Use Tax Abatement  | Nevada Governor's Office of Economic Development                              |
|   | <i>Texas</i>                                     | Freeport and Goods in Transit Exemptions   | Texas Comptroller of Public Accounts  |
| <b>General Tax Credits</b>  | <i>California</i>                                | California Competes Tax Credit   | Governor's Office of Business and Economic Development                        |
|   | <i>Colorado</i>                                  | Advanced Industry Investment Tax Credit  | Colorado Office of Economic Development and International Trade               |
|   | <i>Nevada</i>                                    | Nevada Opportunity Zones Tax Credits   | Nevada Governor's Office of Economic Development                              |
| <b>Gross Receipts Tax Exemptions &amp; Abatements</b>             | <i>New Mexico</i>                                | Consumables Gross Receipts Tax Deduction for Manufacturers                       | New Mexico Economic Development Department                                    |
|   | <i>New Mexico</i>                                | Financial Management Tax Credit  | New Mexico Taxation and Revenue Department                                    |
|   | <i>New Mexico</i>                                | Interstate Telecommunications Gross Receipts Tax Exemption                       | New Mexico Taxation and Revenue Department                                    |
|   | <i>New Mexico</i>                                | Jet Fuel Gross Receipts Tax Deduction  | New Mexico Taxation and Revenue Department                                    |
|   | <i>New Mexico</i>                                | Locomotive Fuel Gross Receipts & Compensating Tax Exemption                      | New Mexico Taxation and Revenue Department                                    |
|   | <i>New Mexico</i>                                | Rural Software Development Gross Receipts Tax Deduction                          | New Mexico Taxation and Revenue Department                                    |
|   | <i>New Mexico</i>                                | Spaceport-Related Activities Gross Receipts Tax Deductions                       | New Mexico Economic Development Department                                    |
|   | <i>New Mexico</i>                                | Trade Support Company in a Border Zone Deduction                                 | New Mexico Taxation and Revenue Department                                    |
|   | <i>New Mexico</i>                                | Web Hosting Gross Receipts Tax Deduction   | New Mexico Taxation and Revenue Department                                    |
|   | <b>Industry or Location Specific Tax Credits</b> | <i>California</i>  | Film & TV Tax Credit Program 3.0  |
| <i>Colorado</i>   |  | Aviation Development Zone Tax Credit   | Colorado Office of Economic Development and International Trade               |
| <i>Colorado</i>   |  | New Markets Tax Credit   | Colorado Housing and Finance Authority  |
| <i>Colorado</i>   |  | Rural Jump Start   | Colorado Office of Economic Development and International Trade               |
| <i>Oregon</i>   |  | Reservation Enterprise Zone Tax Credit   | Oregon Department of Revenue  |
| <i>Utah</i>   |  | Targeted Business Income Tax Credit  | Utah Governor's Office of Economic Development                                |
| <i>Utah</i>   |  | Hand Tools Used in Farming Operations Tax Credit                                 | Utah State Tax Commission   |
| <i>Utah</i>   |  | Recycling Market Development Zone Program  | Utah Department of Environmental Quality                                      |
| <b>Job Training and Creation Grants</b>                           | <i>California</i>                                | Employment Training Panel  | California Employment Training Panel  |
|   | <i>Colorado</i>                                  | The Skill Advance Colorado Job Training Grant                                    | Colorado Office of Economic Development and International Trade               |
|   | <i>Idaho</i>                                     | Workforce Development Training Fund  | Idaho Workforce Development Council   |
|   | <i>Idaho</i>                                     | Idaho Gem Grant  | Idaho Department of Commerce  |
|   | <i>Nevada</i>                                    | Silver State Works Employee Hiring Incentives                                    | Nevada JobConnect Business Service Office                                     |
|   | <i>Nevada</i>                                    | Workforce Innovations for the New Nevada (WINN)                                  | Nevada Governor's Office of Economic Development                              |
|   | <i>New Mexico</i>                                | Film Crew Advancement Program (FCAP)   | New Mexico Film Office  |
|   | <i>New Mexico</i>                                | Job Training Incentive Program   | New Mexico Economic Development Department                                    |
|   | <i>New Mexico</i>                                | Step Up Program  | New Mexico Economic Development Department                                    |
|   | <i>Texas</i>                                     | Skills Development Fund  | Texas Workforce Commission  |
|   | <i>Texas</i>                                     | Skills for Small Business  | Texas Workforce Commission  |
|   | <i>Texas</i>                                     | Texas Moving Image Industry Incentive Program                                    | Office of the Texas Governor  |
| <b>Manufacturer Sales and Use Tax Exemptions &amp; Abatements</b> | <i>Utah</i>                                      | Industrial Assistance Fund   | Utah Governor's Office of Economic Development                                |
|   | <i>Utah</i>                                      | Rural Economic Development Incentive (REDI)                                      | Utah Governor's Office of Economic Development                                |
|   | <i>Arizona</i>                                   | Sales Tax Exemptions for Manufacturers   | Arizona Department of Revenue   |
|   | <i>California</i>                                | Manufacturing and Research & Development Equipment Exemption                     | California Department of Tax and Fee Administration                           |
|   | <i>California</i>                                | Sales and Use Tax Exclusion (STE) Program  | California Alternative Energy and Advanced Transportation Financing Authority |
|   | <i>Colorado</i>                                  | Sales Tax Exemption on Machinery and Machine Tools Used in Manufacturing         | Colorado Department of Revenue  |
| <b>New Market Tax Credit</b>                                      | <i>Idaho</i>                                     | Production Sales Tax Exemption   | Idaho State Tax Commission  |
|   | <i>Texas</i>                                     | Manufacturing Tax Exemptions   | Texas Comptroller of Public Accounts  |
|   | <i>Arizona</i>                                   | AZ STEP Program  | Arizona Commerce Authority  |
|   | <i>Colorado</i>                                  | Nevada New Markets Tax Credit Program  | Nevada Department of Business and Industry                                    |
|   | <i>Nevada</i>                                    | New Markets Tax Credit   | Colorado Housing and Finance Authority  |
| <b>Post-Performance Tax Credits</b>                               | <i>New Mexico</i>                                | New Markets Tax Credits (NMTC)   | New Mexico Finance Authority  |
|   | <i>Arizona</i>                                   | Health Insurance Premium Tax Credit  | Arizona Department of Revenue   |
|   | <i>Arizona</i>                                   | Small Business Capital Investment Incentive Program (Angel Investment* Program)* | Arizona Commerce Authority  |
|   | <i>Utah</i>                                      | Economic Development Tax Increment Financing (EDTIF) Tax Credit                  | Utah Governor's Office of Economic Development                                |
|   | <i>Utah</i>                                      | Alternative Energy Development Incentive   | Utah Office of Energy Development   |
|   | <i>Utah</i>                                      | Rural Economic Development Tax Increment Financing (REDTIF) Program              | Governor's Office of Economic Opportunity                                     |

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|   |  |  |   |                                |
|---|--|--|---|--------------------------------|
| <b>Property Tax Exemptions &amp; Abatements</b>                   | <i>Arizona</i>                             | Government Property Lease Excise Tax Program (GPLET)   | Arizona Department of Revenue                                     |                                |
|   | <i>Idaho</i>                               | Capital Investment Property Tax Exemption  | Idaho State Tax Commission  |                                |
|   | <i>Idaho</i>                               | Non-Retail Facilities Property Tax Exemption   | Idaho State Tax Commission  |                                |
|   | <i>Nevada</i>                              | Real Property Tax Abatement for Recycling  | Nevada Governor's Office of Economic Development                  |                                |
|   | <i>Oregon</i>                              | Strategic Investment Program   | Business Oregon   |                                |
|   | <i>Oregon</i>                              | Construction in Process Tax Exemption  | Oregon Department of Revenue                                      |                                |
|   | <i>Oregon</i>                              | Electronic Commerce Zone Property Tax Abatement  | Business Oregon   |                                |
|   | <i>Oregon</i>                              | Long-Term Rural Enterprise Zone Facilities   | Business Oregon   |                                |
|   | <i>Oregon</i>                              | New Industrial Property in Rural Areas   | Oregon Department of Revenue                                      |                                |
|   | <i>Oregon</i>                              | Rural Renewable Energy Development Zone  | Business Oregon   |                                |
| <b>Research &amp; Development Tax Exemptions &amp; Abatements</b> | <i>New Mexico</i>                          | Directed Energy and Satellites Deduction   | New Mexico Taxation and Revenue Department                        |                                |
|   | <i>New Mexico</i>                          | Military Acquisition Program Tax Deduction   | New Mexico Taxation and Revenue Department                        |                                |
| <b>Small Business and Entrepreneurial Funding</b>                 | <i>California</i>                          | California Capital Access Program (CalCAP) Americans With Disabilities Act (ADA) Financing Program | California State Treasurer's Office                               |                                |
|   | <i>California</i>                          | California Capital Access Program (CalCAP) Collateral Support Program                              | California State Treasurer's Office                               |                                |
|   | <i>California</i>                          | California Capital Access Program (CalCAP) for Small Business                                      | California Pollution Control Financing Authority                  |                                |
|   | <i>California</i>                          | California Small Business Loan Guarantee Program & Disaster Relief Loan Guarantee Program          | California Governor's Office of Business and Economic Development |                                |
|   | <i>Colorado</i>                            | State Trade Expansion Program (STEP)   | Colorado Office of Economic Development and International Trade   |                                |
|   | <i>Colorado</i>                            | Climber Loans  | Colorado Office of Economic Development and International Trade   |                                |
|   | <i>Colorado</i>                            | Employee Ownership Grant   | Colorado Office of Economic Development and International Trade   |                                |
|   | <i>Idaho</i>                               | State Trade Expansion Program (STEP Grant)   | Idaho Department of Commerce                                      |                                |
|   | <i>Idaho</i>                               | Idaho Prime Loan Program   | Idaho State Treasurer's Office                                    |                                |
|   | <i>Idaho</i>                               | Collateral Support Program   | Idaho Housing and Finance Association                             |                                |
|   | <i>Nevada</i>                              | Small Business Lending   | Rural Nevada Development Corporation                              |                                |
|   | <i>New Mexico</i>                          | Funding for Lending Partners   | New Mexico Small Business Investment Corporation                  |                                |
|   | <i>New Mexico</i>                          | New Mexico Small Business Innovation Research (SBIR) Matching Grant                                | New Mexico Economic Development Department                        |                                |
|   | <i>Oregon</i>                              | Credit Enhancement Fund  | Business Oregon   |                                |
|   | <i>Oregon</i>                              | Capital Access Program   | Business Oregon   |                                |
|   | <i>Texas</i>                               | Capital Access Program   | Office of the Texas Governor                                      |                                |
|   | <i>Utah</i>                                | Utah Technology Innovation Funding   | Governor's Office of Economic Opportunity                         |                                |
|   | <b>Tax Credits and Incentives for Jobs</b> | <i>Arizona</i>   | Quality Jobs Tax Credit   | Arizona Commerce Authority     |
|   |  | <i>California</i>  | New Employment Credit   | California Franchise Tax Board |
| <i>Colorado</i>   |  | Job Growth Incentive Tax Credit  | Colorado Office of Economic Development and International Trade   |                                |
| <i>Idaho</i>  |  | Idaho Tax Reimbursement Incentive  | Idaho Department of Commerce                                      |                                |
| <i>Nevada</i>   |  | Transferable Tax Credits for Legislatively Approved Qualified Projects                             | Nevada Governor's Office of Economic Development                  |                                |
| <i>New Mexico</i>   |  | High Wage Jobs Tax Credit  | New Mexico Taxation and Revenue Department                        |                                |
| <i>New Mexico</i>   |  | Investment Tax Credit for Manufacturers  | New Mexico Taxation and Revenue Department                        |                                |
| <i>New Mexico</i>   |  | Job Mentorship Tax Credit  | New Mexico Taxation and Revenue Department                        |                                |
| <i>New Mexico</i>   |  | Rural Jobs Tax Credit  | New Mexico Taxation and Revenue Department                        |                                |
| <i>Utah</i>   |  | Enterprise Zone Tax Credits  | Utah Governor's Office of Economic Development                    |                                |
| <i>Utah</i>   |  | Life Science and Technology Tax Credits  | Utah Governor's Office of Economic Development                    |                                |
| <i>Utah</i>   |  | Utah Tax Credit for Employment of Persons Who Are Homeless (Homeless Hiring Tax Credit)            | Utah Department of Workforce Services                             |                                |
| <i>Utah</i>   |  | Utah Veteran Employment Tax Credit   | Utah Department of Workforce Services                             |                                |
| <b>Tax Credits for Facility</b>                                   | <i>Arizona</i>                             | Qualified Facility Tax Credit  | Arizona Commerce Authority  |                                |
|   | <i>Arizona</i>                             | Pollution Control Credit   | Arizona Department of Revenue                                     |                                |
|   | <i>Colorado</i>                            | Child Care Facilities Investment Credit  | Colorado Department of Revenue                                    |                                |
|   | <i>Colorado</i>                            | Commercial Historic Preservation Tax Credit  | Colorado Office of Economic Development and International Trade   |                                |
|   | <i>New Mexico</i>                          | Advanced Energy Tax Credit   | New Mexico Taxation and Revenue Department                        |                                |
| <b>Tax Credits for Research &amp; Development</b>                 | <i>Arizona</i>                             | Research and Development Incentive   | Arizona Commerce Authority  |                                |
|   | <i>California</i>                          | Research and Development Tax Credit  | California Franchise Tax Board                                    |                                |
|   | <i>Colorado</i>                            | Enterprise Zone Tax Credit   | Colorado Office of Economic Development and International Trade   |                                |
|   | <i>Idaho</i>                               | 5% Research and Development Income Tax Credit  | Idaho State Tax Commission  |                                |
|   | <i>New Mexico</i>                          | Technology Jobs and Research and Development Tax Credit  | New Mexico Taxation and Revenue Department                        |                                |
|   | <i>Texas</i>                               | Sales Tax Exemption or Franchise Tax Credit for Qualified Research                                 | Texas Comptroller of Public Accounts                              |                                |
|   | <i>Utah</i>                                | Research Activities Credits  | Utah State Tax Commission   |                                |
| <b>Wage-Based or Income-Based Tax Exemptions &amp; Abatements</b> | <i>Nevada</i>                              | Modified Business Tax Abatement  | Nevada Governor's Office of Economic Development                  |                                |
|   | <i>Oregon</i>                              | Oregon Investment Advantage  | Business Oregon   |                                |