



Military Zones

TAX CREDIT INCENTIVES

- \$3,500 per job created
- Job creation threshold: 2 jobs
- Use of Job Tax Credits against 100% of income tax liability and withholding taxes
- Allows credit to be claimed by any business of any nature

Program Overview

The Job Tax Credit Program provides additional benefits to specified census tracts or additionally designated areas which are considered to be less developed or have a higher rate of poverty. The military zone designation was added in the 2004 Legislative Session through the passage of House Bill 984. The military zone designation provides for census tracts which are located adjacent to a military base and have pervasive poverty of at least a 15% poverty rate, as reflected in the most recent decennial census, to receive the highest benefit level allowed under the Job Tax Credit Program. It also provides for the credit to be available to any business of any nature, as long as all other program requirements are met.