International Trade Administration | Industry & Analysis

Manufacturing Incentives Overview

Industry & Analysis

To America's Manufacturers and Innovators,

The International Trade Administration is dedicated to advancing the Trump Administration's agenda of restoring American manufacturing leadership, strengthening our industrial base, and ensuring that U.S. companies have the tools they need to compete and win on the global stage.

This Manufacturing Incentives Overview report provides a summary of federal and state programs available to eligible U.S. manufacturers in 2026 that are effective and easy to access from one source. The International Trade Administration has compiled this report to make it easier for private-sector companies to identify and access federal and state incentive programs.

We encourage all U.S. manufacturers to visit manufacturing.gov, grants.gov, SAM.gov, and the State Business Incentives Database, free federal resources that provide information on funding, incentive programs, and technical resources to help manufacturing thrive. While this report is not exhaustive of all available incentives, it highlights key programs tailored specifically to the manufacturing sector. The International Trade Administration stands ready to assist the hardworking Americans who power American industry.

President Trump and his Administration have made clear that one of his top objectives is to drive a broad revitalization of the American industrial base and reestablish U.S. manufacturing dominance. This report of consolidated funding and working capital sources will increase the competitiveness of U.S. industry with the goal to create more American jobs, build additional American factories in the United States, and increase American-manufactured exports.

This report and its contents are intended to support all American businesses and offer targeted recommendations to assist small and medium-sized enterprises which are the backbone of the U.S. production economy. Together, we can usher in the golden age of U.S. manufacturing.

Sincerely,

Steven Haines
Assistant Secretary of Commerce for Industry and Analysis
International Trade Administration

FOR QUESTIONS, PLEASE CONTACT:
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202-482-3809

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ONE BIG BEAUTIFUL BILL ACT
Opportunities

Enacted by H.R. 1

PERMANENT PASS-THROUGH DEDUCTION		
Tax Deduction	**Brief Description:**	Permanently extends the 20% pass-through business income deduction and the Tax Cuts and Jobs Act's individual tax rates.
	Eligibility:	Businesses organized as pass-through entities (e.g., partnerships and S-corporations) and individuals (e.g., sole proprietorships).
ESTATE & GIFT TAX RELIEF		
Estate and Gift Tax Exemption	**Brief Description:**	Permanently extends and increases the federal estate and gift tax exemption to $15,000,000 per person (adjusted for inflation).
	Eligibility:	Individuals owning assets, including interests in businesses.
CAPITAL EQUIPMENT BONUS DEPRECIATION		
Capital Expenditure Deduction	**Brief Description:**	Allows 100% bonus depreciation related to certain qualified property once it is placed in service.
	Eligibility:	U.S. businesses investing in certain qualified property acquired after January 19, 2025.
	Estimated Amount Available:	Full recovery of the costs of qualified property, significantly reducing taxable income in the year the property is placed in service.
DOMESTIC RESEARCH & EXPERIMENTAL (R&E) EXPENSING		
Tax Deduction	**Brief Description:**	Restores immediate expensing for domestic R&E costs in the year paid or incurred.
	Eligibility:	U.S. businesses investing in domestic R&E.
	Estimated Amount Available:	Full expensing of qualifying expenditures, significantly reducing taxable income.

ONE BIG BEAUTIFUL BILL ACT
Opportunities (continued)

Enacted by H.R. 1

EBITDA-BASED INTEREST DEDUCTIBILITY STANDARD		
Tax Deduction	**Brief Description:**	Allows companies to calculate their interest deduction limit (30% of adjusted taxable income) based on an EBITDA (earnings before interest, taxes, depreciation, and amortization) formula, taking into account depreciation and amortization, rather than simply using an EBIT formula.
	Eligibility:	All businesses with interest expense deductions (other than certain real estate, farming, and regulated utilities).
	Estimated Amount Available:	Varies; increased deductibility based on EBITDA vs. EBIT
INTERNATIONAL TAX REFORM (FDII, GILTI, BEAT)		
International Tax Provision	**Brief Description:**	Modifies and makes permanent the tax rates for the international tax provisions of Foreign-Derived Deduction Eligible Income (FDDEI) (formerly known as FDII or Foreign-Derived Intangible Income), Net CFC Tested Income (NCTI) (formerly known as GILTI or Global Intangible Low-Taxed Income), and BEAT (Base Erosion and Anti-Abuse Tax). Certain other international tax provisions were amended, revised, modified, or added in connection with international tax reform, in particular as it relates to the U.S. controlled foreign corporation rules and FDDEI.
	Eligibility:	U.S. multinational manufacturers and exporters.
BONUS DEPRECIATION FOR NEW FACILITIES		
Capital Expenditure Deduction	**Brief Description:**	Allows U.S. businesses to take 100% bonus depreciation for the full cost of qualifying newly constructed nonresidential real property primarily used for manufacturing, production (agricultural or chemical), or refining activities, including expansions of existing facilities and conversions of pre-existing facilities for use in manufacturing, production (agricultural or chemical), or refining.
	Eligibility:	Includes U.S. businesses investing in manufacturing, certain production, or refining facilities, including expansions or conversions. Construction of the facility needs to begin before 2029 and the facility needs to be placed in service before 2031.

1.	U.S. DEPARTMENT OF LABOR	STATUS: ONGOING	
The American Manufacturing Apprenticeship Incentive Fund	**Brief Description:**	A $35.8 million initiative aimed at expanding high-quality Registered Apprenticeship programs in advanced manufacturing across the country. This cooperative agreement with DOL is spearheaded by the Arkansas Department of Commerce, Division of Workforce Services, and is designed to stimulate nationwide Registered Apprenticeship adoption by providing incentive funding for manufacturers of all sizes to build and expand apprenticeship pipelines through a pay-for-performance incentive model.	
	Eligibility:	Individual Registered Apprenticeship program sponsors or consortia who partner with employers that are seeking to hire apprentices in the U.S. in one of the 120 advanced manufacturing occupations.	
	Estimated Amount Available:	The total amount of funding available is $35.8 million. Through a pay-for-performance model eligible entities then receive $3,500 per apprentice that is hired after the sponsor submits the application and the apprentice remains employed for 90 days. Each sponsor is currently eligible for up to 100 apprentices during the pilot phase of the grant.	
	Link & Contact:	MFG Fund Using Submittable	OSD.MFGfund@arkansas.gov Phone number: 501-682-6546

2.	U.S. DEPARTMENT OF ENERGY	STATUS: ONGOING	
Industrial Training and Assessment Centers (ITAC) Implementation Grants	**Other:**	Grants and no-cost energy assessments, workforce training, technical assistance	
	Brief Description:	Provides no-cost in-person energy assessments to manufacturers to help them identify opportunities to improve efficiency, reduce waste, and increase productivity. Within 60 days, the plant will receive a confidential report detailing the analysis, findings, and recommendations, and grants of up to $300,000 per qualified recommendation are available to implement energy efficiency projects. In six to nine months, the ITAC will verify what recommendations have been implemented.	
	Eligibility:	U.S.-based manufacturers with gross annual sales under $100 million, fewer than 500 employees at the plant site, and annual energy bills between $100,000 and $3.5 million.	
	Estimated Amount Available:	Assessments are provided at no cost to eligible manufacturers. Additional technical support for workforce development may be available through related DOE initiatives.	
	Link & Contact:	Industrial Training and Assessment Centers	Contact Us | DOE

GRANT

Federal Grant Opportunities
(continued)

3.	MULTIPLE FEDERAL AGENCIES	STATUS: ONGOING, various deadlines for competition which occur throughout the year with participating agencies	
Small Business Innovation Research (SBIR) and Small Business Technology Transfer (STTR) Grants	**Brief Description:**	Provide funding to small businesses engaged in cutting-edge R&D. Competitions are held by 11 participating federal agencies, including: the National Science Foundation, U.S. Department of Commerce, including the National Institute of Standards and Technology, the Department of Energy, Environmental Protection Agency, National Aeronautics and Space Administration, Health and Human Services, and the Department of War. These programs are ideal for domestic manufacturers developing new technologies, products, or processes. This funding does not require repayment or equity sacrifice.	
	Eligibility:	Small U.S. for-profit businesses meeting the definition of a business concern under 13 CFR 121.105. STTR applicants must partner with a U.S. non-profit research institution. Focus areas include advanced materials, energy, automation, and next-gen manufacturing.	
	Estimated Amount Available:	Agency dependent, competitive, non-dilutive funding	
	Link & Contact:	Office of Investment and Innovation	SBA Contact Page

4.	U.S. DEPARTMENT OF TRANSPORTATION	STATUS: ANNUAL	
Small Shipyard Grants	**Brief Description:**	The Small Shipyard Grant Program provides funding in the form of grants to small shipyards to make capital improvements and for maritime training programs to encourage technical skills and operational productivity relating to shipbuilding, ship repair, and associated industries.	
	Eligibility:	The shipyard facility for which a grant is sought must be in a single geographic location and may not have more than 1,200 production employees. The applicant must be the operating company of the shipyard facility. The shipyard facility must construct, repair, or reconfigure vessels 40 feet in length or greater for commercial or government use, or construct, repair, or reconfigure vessels 100 feet in length or greater for non-commercial vessels.	
	Estimated Amount Available:	The Federal funds for any eligible project cannot exceed 75 percent of the total cost of such project. Therefore, an eligible applicant must provide at least 25 percent of grant project costs from non-Federal sources.	
	Link & Contact:	Small Shipyard Grants | MARAD	David Heller, (202) 366-5737

LOAN FEDERAL OPPORTUNITIES

Industry & Analysis

1.	EXPORT-IMPORT BANK (EXIM)	STATUS: ONGOING	
Working Capital Loan Guarantees	**Other:**	Loan guarantee	
	Brief Description:	This program allows exporters to unlock cash flow to fulfill sales orders and take on new business abroad. Exporters can borrow more with the same collateral, secure performance and bid bonds necessary to win projects, and increase their global competitiveness.	
	Eligibility:	EXIM generally works with companies who have been in business for at least three years, have at least one person working in the firm full-time, have a positive net worth, and have a Dun & Bradstreet Number.	
	Estimated Amount Available:	Varies depending on borrower and available borrowing base.	
	Link & Contact:	Working Capital | EXIM.GOV; Eligibility | EXIM.GOV	Contact Us | EXIM.GOV

2.	EXPORT-IMPORT BANK (EXIM)	STATUS: ONGOING	
Make More in America Initiative	**Loans:**	Medium and long-term loans and loan guarantees	
	Brief Description:	This program allows domestic manufacturers with an export nexus to finance U.S. facilities, equipment, and infrastructure needed to expand production to access EXIM financing at competitive terms.	
	Eligibility:	Transaction eligibility will be determined by the “export nexus” – 25% is the required percentage of production or shipments tied to exports for most businesses.	
	Estimated Amount Available:	The amount of financing is determined by the number of jobs supported during construction and over the life of EXIM financing.	
	Link & Contact:	Make More in America Initiative | EXIM.GOV; Eligibility | EXIM.GOV	Contact Us | EXIM.GOV

3.	EXPORT-IMPORT BANK (EXIM)	STATUS: ONGOING	
Financing for Foreign Buyers	**Financing:**	Medium- and Long-term Direct Loans, Loan Guarantees, and Insurance (Medium-term only)	
	Brief Description:	EXIM can provide competitive financing for the international buyers of U.S. exports	
	Eligibility:	EXIM finances U.S. content shipped from the U.S. to the export market. Goods must ship on U.S. flag shipping. The buyer must be creditworthy.	
	Estimated Amount Available:	Up to 85% of the U.S. export contract plus local cost financing of up to 50% of the export contract depending on the country.	
	Link & Contact:	Direct Loan | EXIM.GOV; Eligibility | EXIM.GOV	Contact Us | EXIM.GOV

LOAN *Federal Opportunities (continued)*

4.	U.S. SMALL BUSINESS ADMINISTRATION, 7(A) LOAN PROGRAM	STATUS: ONGOING	
7(a) Loan Program	**Brief Description:**	Provides loan guarantees to lenders that allow them to provide financial help for small businesses with special requirements. 7(a) loans can be used for various purposes, including acquiring real estate, working capital, and purchasing and installation of machinery and equipment. Loan programs include the Manufacturers' Access to Revolving Credit (MARC) loans which is the first-ever SBA loan offering dedicated to manufacturers, the Working Capital (Pilot) Program which is a line of credit program engineered to meet the needs of growing manufacturers, and the International Trade Loan which can provide lenders up to a 90% guarantee when deploying term loans to manufacturers.	
	Eligibility:	To qualify, a U.S. for-profit small business must meet a variety of SBA requirements.	
	Estimated Amount Available:	Up to $5 million	
	Link & Contact:	7(a) Loans | U.S. Small Business Administration	Contact SBA

5.	EXPORT-IMPORT BANK (EXIM)	STATUS: ONGOING	
Supply Chain Resiliency Initiative	**Other:**	Medium- and Long-Term Direct Loans, Loan guarantees, and Insurance (Medium-Term only)	
	Brief Description:	Helps secure supply chains of critical minerals and rare earth elements for U.S. businesses. EXIM aims for the Supply Chain Resiliency Initiative (SCRI) to diversify and strengthen U.S. supply chains, reduce dependency on foreign adversaries, and strengthen U.S. national and economic security, while protecting and creating American jobs.	
	Eligibility:	Among other requirements, the project must have signed off-take contracts that will result in the critical minerals and rare earth elements output being utilized in the United States.	
	Estimated Amount Available:	The financing amount will be determined by the percentage of the project's off-take that goes to the United States.	
	Link & Contact:	Supply Chain Resiliency Initiative | EXIM.GOV; Eligibility | EXIM	Contact Us | EXIM.GOV

6.	U.S. DEPARTMENT OF ENERGY	STATUS: APPROPRIATIONS MADE AVAILABLE BY THE IRA ARE AVAILABLE FOR COMMITMENT THROUGH 9/30/2028	
Advanced Technology Vehicles Manufacturing (ATVM) Loan Program	**Brief Description:**	A loan program to support the manufacture of eligible advanced technology vehicles and qualifying components.	
	Eligibility:	Among other requirements, a project must manufacture eligible vehicles or components that improve fuel efficiency, be located in the U.S. or U.S. territory, support new or upgraded U.S. facilities or engineering integration, show a reasonable prospect of repayment and demonstrate the project is financially viable without receipt of additional Federal funding.	
	Link & Contact:	Advanced Transportation Financing | Department of Energy	atvmloan@hq.doe.gov

LOAN Federal Opportunities *(continued)*

7.	U.S. SMALL BUSINESS ADMINISTRATION, CERTIFIED DEVELOPMENT COMPANY (CDC)		STATUS: ONGOING
504 Loan Program	**Brief Description:**	Provides long-term, fixed rate financing for major fixed assets that promote business growth and job creation. 504 loans can be used for a range of assets that includes the purchase or construction of existing buildings or land, new facilities, and long-term machinery and equipment. The 504 loan is a component of overall project financing for a small business.	
	Estimated Amount Available:	Up to $5.5 million (allows for total project or loan size of more than $13 million).	
	Link & Contact:	504 loans | U.S. Small Business Administration	Contact SBA

8.	U.S. DEPARTMENT OF TRANSPORTATION, MARITIME ADMINISTRATION		STATUS: OPEN (ROLLING BASIS; SUBJECT TO CREDIT SUBSIDY AVAILABILITY)
Title XI Federal Ship Financing Program	**Loans:**	Federal loan guarantees (up to 87.5% of project cost)	
	Brief Description:	Among other functions, provides long-term guarantees to promote the growth/modernization of U.S. Merchant Marine and U.S. shipyards, generally offering longer repayment terms and lower rates than the commercial lending market.	
	Eligibility:	Construction of new U.S. flagged vessels and reconstruction and reconditioning of existing U.S. flagged vessels in the U.S.	
	Estimated Amount Available:	As of March 2025, approximately $136 million in credit subsidy is available, which could support up to $1.8 billion in new loan guarantees, depending on project risk profiles and other factors.	
	Link & Contact:	Federal Ship Financing Program (Title XI) | MARAD	Office of Marine Financing, marinefinancing@dot.gov, 202-366-5737

1.	U.S. DEPARTMENT OF COMMERCE, NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY (NIST)		
Research Partnerships	**Brief Description:**	NIST works with a range of partners including industrial and manufacturing companies across the world, investors, start-ups, academic institutions, and non-profit organizations. NIST offers a variety of agreements that allow companies and other organizations to leverage our unique and wide-ranging resources. The NIST Technology Partnerships Office can work with you to identify potential partnerships, for example through joining an active NIST research consortium.	
	Link & Contact:	Partnering Overview | NIST	tpo@nist.gov

2.	U.S. DEPARTMENT OF COMMERCE, NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY (NIST)	STATUS: ONGOING	
Measurement Services	**Brief Description:**	The measurement services that manufacturers can purchase are designed to help the makers and users of precision instruments achieve the highest possible levels of measurement quality and productivity, this includes calibration services and standard reference materials/data.	
	Eligibility:	Makers and users of precision instruments	
	Link & Contact:	Measurements and Standards | NIST	calibrations@nist.gov srminfo@nist.gov

3.	U.S. DEPARTMENT OF COMMERCE, NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY (NIST)		
Hollings Manufacturing Extension Partnership (MEP)	**Other:**	Technical assistance for companies; grant opportunities for projects designed to enhance the productivity, technical performance, and global competitiveness of U.S. Manufacturers.	
	Brief Description:	MEP offers a number of services to assist U.S. manufacturers. MEP's Supplier Scouting service identifies U.S. manufacturers with specific production and technical capabilities and connects them to new customers in the supply chains of larger companies and government agencies. Additionally, they identify and connect domestic suppliers with purchasers, responding to the specific needs of agencies to meet Build America, Buy America requirements. MEP also can connect manufacturers with the tools, training, and resources they need to streamline operations, reduce costs, and bring new products to market faster.	
	Eligibility:	Small and mid-size U.S. manufacturers	
	Link & Contact:	Supplier Scouting | NIST	Contact NIST MEP | NIST

Federal Technical Assistance
(continued)

4.	MULTIPLE FEDERAL AGENCIES		
User Facilities	Brief Description:	**U.S. Department of Commerce, National Institute of Standards and Technology:** The Center for Neutron Research (NCNR) is a national user facility that provides cold and thermal neutron measurement capabilities. The Center for Nanoscale Science and Technology (CNST) user facility supports the U.S. nanotechnology enterprise from discovery to production by providing industry with access to nanoscale measurement and fabrication methods and technology. **U.S. Department of Energy, Office of Science:** The Argonne Leadership Computing Facility (ALCF) provides the computational science community with a world-class computing capability dedicated to breakthrough science and engineering. The Argonne Tandem Linac Accelerator System (ATLAS) is a facility for nuclear structure research in the U.S. providing a wide range of beams for nuclear reaction and structure research to a large community of users from the U.S. and abroad.	
	Eligibility:	Industry and academic entities requiring measurement and laboratory resources in neutron and nanoscale technology	
	Link & Contact:	User Facilities | NIST User Facilities at a Glance | U.S. DOE Office of Science (SC)	NCNR: james.adams@nist.gov and CNST: robert.ilic@nist.gov Contact | U.S. DOE Office of Science (SC)

5.	U.S. INTERNATIONAL DEVELOPMENT FINANCE CORPORATION		STATUS: ONGOING
Technical Assistance Support	Other:	Technical Assistance, Grants	
	Brief Description:	Investment support to help projects reach bankability and deliver measurable outcomes.	
	Eligibility:	DFC supports commercially viable projects that advance U.S. foreign policy and economic development. For more information, visit “Eligibility Checklist” on DFC.gov.	
	Link & Contact:	What We Offer	DFC Apply Now

6.	U.S. SMALL BUSINESS ADMINISTRATION		STATUS: ONGOING
Empower to Grow	Other:	Technical Assistance	
	Brief Description:	Offers eligible U.S. small businesses free business training, consulting, and executive education to help them compete for and win federal, state, and local government contracts. With tailored one-on-one coaching, matchmaking events with agencies and prime contractors, and the Federal Market Acceleration Program (FedMAP), small businesses gain tools that support their growth, operations, hiring, regulatory compliance and government contracting competitiveness. The program also provides specialized courses in areas such as bidding, strategic planning, financial analysis, cybersecurity, and compliance.	
	Link & Contact:	Empower to Grow | U.S. Small Business Administration	Contact SBA

Federal Technical Assistance
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7.	U.S. SMALL BUSINESS ADMINISTRATION	STATUS: ONGOING	
Resource Partners	**Other:**	Technical Assistance	
	Brief Description:	SBA has partnered with Small Business Development Centers, Women's Business Centers, Veterans Business Outreach, and SCORE Business Mentors to provide high-quality training and counseling designed for eligible small business owners, for free or at a low cost across the United States.	
	Eligibility:	Small businesses + additional criteria	
	Link & Contact:	Resource Partners | U.S. Small Business Administration	Contact SBA

8.	U.S. SMALL BUSINESS ADMINISTRATION	STATUS: ONGOING	
Make Onshoring Great Again Portal	**Other:**	Technical Assistance	
	Brief Description:	This free tool from SBA helps connect businesses with verified U.S. manufacturers, producers, and suppliers. It's built to support companies that want to onshore operations, strengthen their supply chains, and source the components they need, all proudly Made in the USA. In the portal, anyone can search for verified U.S. manufacturers, producers, and suppliers, find inputs and goods that are Made in America, and connect with domestic organizations through SBA-cosponsored matchmaking platforms.	
	Link & Contact:	Make Onshoring Great Again Portal	Contact SBA

9.	NATIONAL SCIENCE FOUNDATION	STATUS: ONGOING	
Advanced Technical Education Program	**Other:**	Technical Assistance	
	Brief Description:	Focused on two-year colleges, this program partners with schools, economic development agencies, and industry to improve technician education in high-tech fields. It supports curriculum and faculty development, career pathways, and research on technician education. Projects are strongly encouraged to be faculty-led and credit-bearing but may also serve incumbent workers.	
	Eligibility:	Institutes of higher education, non-profit organizations, U.S.-based commercial organizations, state and local governments, and tribal nations	
	Link & Contact:	Advanced Technological Education (ATE)	NSF Contact Us

10.	NATIONAL SCIENCE FOUNDATION	STATUS: ONGOING	
Future Manufacturing	**Other:**	Technical Assistance; Partnering with Eligible Organizations on Research and/or Workforce Development	
	Brief Description:	Supports research and education to overcome barriers and enable new manufacturing capabilities. Focuses on cybermanufacturing, eco-manufacturing and biomanufacturing.	
	Eligibility:	Institutions of higher education, non-profit organizations, U.S.-based commercial organizations, state and local governments, and tribal nations	
	Link & Contact:	Future Manufacturing	NSF Contact Us

Federal Technical Assistance
(continued)

11.	NATIONAL SCIENCE FOUNDATION		STATUS: ONGOING
Advanced Manufacturing	**Other:**	Technical Assistance; Partnering with Eligible Organizations on Research and/or Workforce Development	
	Brief Description:	Supports fundamental manufacturing research that addresses issues related to national prosperity and security and has the potential to contribute to the revitalization of American manufacturing.	
	Eligibility:	Institutions of higher education, non-profit organizations, and tribal nations	
	Link & Contact:	Advanced Manufacturing	NSF Contact Us

12.	NATIONAL SCIENCE FOUNDATION		STATUS: ONGOING
Manufacturing Systems Integration	**Other:**	Technical Assistance; Partnering with Eligible Organizations on Research and/or Workforce Development	
	Brief Description:	Supports research into the opportunities and challenges that digital technologies present for the next industrial revolution — such as connectivity, automation, and secure collaboration and their roles in global manufacturing.	
	Eligibility:	Institutions of higher education, non-profit organizations, and tribal nations	
	Link & Contact:	Manufacturing Systems Integration	NSF Contact Us

13.	NATIONAL SCIENCE FOUNDATION		STATUS: ONGOING
Operations Engineering	**Other:**	Technical Assistance; Partnering with Eligible Organizations on Research and/or Workforce Development	
	Brief Description:	Supports research on advanced analytical methods that improve operations in complex, decision-driven environments.	
	Eligibility:	Institutions of higher education, non-profit organizations, and tribal nations	
	Link & Contact:	Operations Engineering	NSF Contact Us

14.	NATIONAL SCIENCE FOUNDATION		STATUS: ONGOING
Foundational Research in Robotics	**Other:**	Technical Assistance; Partnering with Eligible Organizations on Research and/or Workforce Development	
	Brief Description:	Supports research on robotic systems that exhibit significant levels of both computational capability and physical complexity.	
	Eligibility:	Institutions of higher education, non-profit organizations, and tribal nations	
	Link & Contact:	Foundational Research in Robotics	NSF Contact Us

Federal Technical Assistance
(continued)

15.	NATIONAL SCIENCE FOUNDATION	STATUS: ONGOING	
Engineering Research Centers	**Other:**	Technical Assistance; Partnering with Eligible Organizations on Research and/or Workforce Development	
	Brief Description:	Supports collaborative, interdisciplinary research partnerships between universities and industry to advance engineered systems, drive technological innovation and cultivate a globally competitive engineering workforce for significant societal impact.	
	Eligibility:	Institutions of higher education	
	Link & Contact:	Engineering Research Centers	NSF Contact Us

16.	NATIONAL SCIENCE FOUNDATION	STATUS: ONGOING	
Experiential Learning for Emerging and Novel Technologies (ExLENT)	**Other:**	Technical Assistance; Partnering with Eligible Organizations on Research and/or Workforce Development	
	Brief Description:	Supports hands-on learning opportunities for learners from nontraditional backgrounds, equipping them with skills for emerging technology fields and fostering workforce development through cross-sector partnerships.	
	Eligibility:	U.S.-based entities, including institutions of higher education, non-profits, for-profit organizations, and local/state governments	
	Link & Contact:	Experiential Learning for Emerging and Novel Technologies (ExLENT) | NSF - U.S. National Science Foundation	NSF Contact Us

17.	NATIONAL SCIENCE FOUNDATION	STATUS: ONGOING	
Regional Innovation Engines	**Other:**	Technical Assistance; Partnering with Eligible Organizations on Research and/or Workforce Development	
	Brief Description:	Supports multiple flourishing regional innovation ecosystems across the U.S., spurring economic growth in regions that have not fully participated in the technology boom of the past few decades.	
	Eligibility:	Institutions of higher education, non-profit organizations, U.S.-based commercial organizations, state and local governments, and tribal nations	
	Link & Contact:	Regional Innovation Engines | NSF - U.S. National Science Foundation	NSF Contact Us

18.	NATIONAL SCIENCE FOUNDATION	STATUS: ONGOING	
National Network for Microelectronics Education (NNME)	**Other:**	Technical Assistance; Partnering with Eligible Organizations on Research and/or Workforce Development	
	Brief Description:	Supports the national strategy to train skilled workers for good-paying jobs needed in the U.S. semiconductor and microelectronics industry over the next decade.	
	Eligibility:	U.S.-based entities, including institutions of higher education, non-profits, for-profit organizations, and local/state governments	
	Link & Contact:	NNME | National Network for Microelectronics Education	NSF Contact Us

Various Federal Programs

(RESEARCH PARTNERSHIPS, DUTY DEFERRAL, APPRENTICESHIPS)

Industry & Analysis

1.	U.S. DEPARTMENT OF COMMERCE, INTERNATIONAL TRADE ADMINISTRATION		STATUS: ONGOING
Foreign-Trade Zones	**Other:**	Tax/duty deferral and reduction mechanism	
	Brief Description:	Designated areas in or near U.S. ports of entry where imported goods can be stored, assembled, processed, or manufactured without being subject to U.S. customs duties and certain excise taxes until they enter U.S. commerce. FTZs help U.S.-based manufacturers reduce costs and improve global competitiveness by deferring, reducing, or eliminating customs duties. Companies operating within FTZs can also benefit from streamlined customs procedures and lower inventory taxes.	
	Eligibility:	Public or private corporations may apply for grants of authority from the FTZ board to establish zones.	
	Estimated Amount Available:	No direct federal funding; financial value to an applicant depends on the scale of import/export operations and duty savings	
	Link & Contact:	Foreign-Trade Zones Board	Contact ITA

2.	ENVIRONMENTAL PROTECTION AGENCY		STATUS: ONGOING
Federal Technology Transfer Act	**Other:**	Research partnerships and technology licensing	
	Brief Description:	Allows businesses to collaborate with EPA scientists, access EPA laboratory resources, R&D projects, or license patented EPA technologies for further development and commercialization.	
	Eligibility:	Academia, industry, domestic or international governmental organizations, trade associations and individuals	
	Link & Contact:	The Federal Technology Transfer Act (FTTA) | US EPA	FTTA@epa.gov

3.	EXPORT-IMPORT BANK (EXIM)		STATUS: ONGOING
Export Credit Insurance	**Other:**	Short-term Insurance	
	Brief Description:	Export Credit Insurance is designed to mitigate nonpayment risk while empowering companies to meet or beat competitors by offering attractive credit terms.	
	Eligibility:	EXIM generally works with companies who have been in business for at least three years, have at least one person working in the firm full-time, have a positive net worth, and have a Dunn & Bradstreet Number.	
	Estimated Amount Available:	Depends on the policy.	
	Link & Contact:	Export Credit Insurance | EXIM.GOV	Contact Us | EXIM.GOV

Various Federal Programs
(continued)

4.	U.S. DEPARTMENT OF LABOR		STATUS: ONGOING
The Registered Apprenticeship Program (RAP)	**Other:**	Registered Apprenticeship support and potential state-level tax credits and other financial support.	
	Brief Description:	Provides training models that combine paid on-the-job learning with job-related instruction for a broad range of industries, including domestic manufacturers. Employers who sponsor RA programs may be able to access federal grants and incentive payments, technical assistance, and state-level tax incentives and financial support.	
	Eligibility:	The Office of Apprenticeship or a State Apprenticeship Agency will help assess suitability.	
	Estimated Amount Available:	Varies by federal program and state; may include grants, incentive funds, technical support, state-level tax credits, and other financial supports.	
	Link & Contact:	U.S. Department of Labor – Apprenticeship Programs	Contact DOL

5.	U.S. DEPARTMENT OF ENERGY		
Manufacturing Demonstration Facility (MDF) at Oak Ridge National Laboratory	**Other:**	Public-private research partnerships	
	Brief Description:	This facility is designed to develop and aid the adoption of advanced additive manufacturing (AM) and composite technologies within U.S. industries for renewable energy application. MDF provides industry with affordable access to state-of-the-art infrastructure, tools, and expertise. The facility supports U.S. manufacturers, especially those involved in renewable energy, through collaborative R&D projects and industry partnerships.	
	Eligibility:	U.S. manufacturers; academic institutions	
	Estimated Amount Available:	N/A	
	Link & Contact:	MDF at Oak Ridge National Laboratory | Department of Energy	Department of Energy

6.	U.S. INTERNATIONAL DEVELOPMENT FINANCE CORPORATION		
Equity Investments	**Brief Description:**	Direct equity investments support businesses committed to addressing global challenges and advancing American strategic interests.	
	Eligibility:	DFC supports commercially viable projects that advance U.S. foreign policy and economic development. For more information, visit "Eligibility Checklist" on DFC.gov.	
	Estimated Amount Available:	Please contact a DFC investment officer to discuss the project proposal and application process.	
	Link & Contact:	What We Offer	Application - DFC Products

Various Federal Programs
(continued)

7.	U.S. INTERNATIONAL DEVELOPMENT FINANCE CORPORATION		
Debt	**Brief Description:**	Direct loans for tenors as long as 25 years.	
	Eligibility:	DFC supports commercially viable projects that advance U.S. foreign policy and economic development. For more information, visit "Eligibility Checklist" on DFC.gov.	
	Estimated Amount Available:	Please contact a DFC investment officer to discuss the project proposal and application process.	
	Link & Contact:	What We Offer	Application - DFC Products

8.	U.S. INTERNATIONAL DEVELOPMENT FINANCE CORPORATION		
Platforms and Funds	**Brief Description:**	Debt and equity support for private equity funds to help address the shortfall of investment capital.	
	Eligibility:	DFC supports commercially viable projects that advance U.S. foreign policy and economic development. For more information, visit "Eligibility Checklist" on DFC.gov.	
	Estimated Amount Available:	Please contact a DFC investment officer to discuss the project proposal and application process.	
	Link & Contact:	What We Offer	DFC Apply Now

9.	U.S. INTERNATIONAL DEVELOPMENT FINANCE CORPORATION		
Guaranties	**Brief Description:**	DFC guaranties provide repayment protection if original loan borrower defaults.	
	Eligibility:	DFC supports commercially viable projects that advance U.S. foreign policy and economic development. For more information, visit "Eligibility Checklist" on DFC.gov.	
	Estimated Amount Available:	Please contact a DFC investment officer to discuss the project proposal and application process.	
	Link & Contact:	What We Offer	DFC Apply Now

10.	U.S. INTERNATIONAL DEVELOPMENT FINANCE CORPORATION		
Insurance	**Brief Description:**	Coverage against losses due to currency inconvertibility, government interference, and political volatility, including terrorism.	
	Eligibility:	DFC supports commercially viable projects that advance U.S. foreign policy and economic development. For more information, visit "Eligibility Checklist" on DFC.gov.	
	Estimated Amount Available:	Please contact a DFC investment officer to discuss the project proposal and application process.	
	Link & Contact:	What We Offer	DFC Apply Now

Various Federal Programs
(continued)

11.	U.S. DEPARTMENT OF WAR		STATUS: ONGOING
Cornerstone OTA	**Other:**	Government-managed Other Transaction Authority Consortium	
	Brief Description:	Facilitates rapid funding execution and collaboration between DoW Programs of Record and qualified industry partners. It uniquely engages both traditional and non-traditional defense contractors for mission-critical capabilities.	
	Eligibility:	Domestically-held entities including traditional defense contractors, non-traditional defense contractors, and small businesses may be eligible to join the Consortium. The program permits foreign participation on a case-by-case basis. Solicitations may have other requirements.	
	Link & Contact:	Cornerstone	Cornerstone Email

12.	U.S. DEPARTMENT OF WAR		STATUS: ONGOING
Manufacturing Innovation Institutes (MII)	**Other:**	Public-private research partnership	
	Brief Description:	A national network of public-private partnerships that offer shared R&D programs, pilot programs, expert support, and workforce training to enable large-scale collaboration and develop manufacturing technologies that address national priorities. MIIs include America Makes (additive manufacturing), MxD (The Digital Manufacturing & Cybersecurity Institute), LIFT (The National Advanced Materials and Manufacturing Innovation Institute), AIM Photonics (chips), NextFlex (hybrid electronics), BioFabUSA (advanced regenerative manufacturing), ARM (Advanced Robotics for Manufacturing) Institute, and BioMADE (bio industrial manufacturing and design).	
	Eligibility:	Small, medium, and large manufacturers, universities, trade and technical schools, NGOs, and state and local governments.	
	Link & Contact:	DoW MIIs	osd.mantech.connect@mail.mil

13.	U.S. DEPARTMENT OF WAR		STATUS: ONGOING
Defense Industrial Base Consortium (DIBC)	**Other:**	Consortium-based Other Transaction (OT) Agreement	
	Brief Description:	Enables rapid research, access to commercial solutions for defense requirements, and innovations from industry, academia, and non-traditional contractors across the following critical sectors: strategic and critical materials; kinetic capabilities; energy storage and batteries; manufacturing; sea, land, air, space, and unmanned systems; microelectronics, comms, and sensors; workforce; and critical chemicals.	
	Eligibility:	Open to U.S. companies, universities, research organizations, traditional and non-traditional defense contractors, and small businesses.	
	Link & Contact:	DIBC	DIBC – Contact Us

Various Federal Programs
(continued)

14.	U.S. DEPARTMENT OF WAR, OFFICE OF STRATEGIC CAPITAL	STATUS: ONGOING	
Mentor-Protégé Program (MPP)	Other:	Direct Reimbursed, Credit, or Hybrid agreements	
	Brief Description:	Provides incentives to major defense contractors to assist eligible small businesses in enhancing their technical and business capabilities, including for manufacturing with the Protégé Pilot Initiative. The program aims to integrate high-capability small businesses into the defense industrial base and increase their participation as prime contractors and/or subcontractors.	
	Eligibility:	Mentors must be DoW prime contractors with at least one active subcontracting plan and be eligible for federal contracts. Protégés must be eligible small businesses (such as HUBZone, Women-Owned, Service-Disabled Veteran-Owned, or Small Disadvantaged Businesses).	
	Estimated Amount Available:	Varies by project solicitation	
	Link & Contact:	DoW Mentor-Protégé Program	dodmpp@osd.mil

15.	U.S. DEPARTMENT OF WAR, OFFICE OF STRATEGIC CAPITAL	STATUS: CURRENTLY CLOSED, FUTURE FUNDING EXPECTED	
Office of Strategic Capital Credit Program	Other:	Authorities to provide loans, loan guarantees, and technical assistance	
	Brief Description:	Provides debt financing for critical technology areas.	
	Eligibility:	Requirements include being a public or private company domiciled in the U.S., (including those with foreign ownership).	
	Estimated Amount Available:	Varies by project solicitation	
	Link & Contact:	Office of Strategic Capital Credit Program	engagements@osc.mil

16.	U.S. DEPARTMENT OF WAR	STATUS: ONGOING	
Defense Innovation Unit	Other:	Non-dilutive funding, prototype development contracts	
	Brief Description:	Accelerates the adoption of commercial technology into the U.S. military by funding and facilitating rapid prototyping projects through other transaction agreements and prototype contracts that can lead to defense production opportunities.	
	Eligibility:	Companies offering commercial technologies applicable to defense challenges; especially small and mid-sized businesses with dual-use solutions	
	Estimated Amount Available:	Varies by project solicitation	
	Link & Contact:	Defense Innovation Unit – Official Website	Contact DOW

Various Federal Programs
(continued)

<table>
<tr><th>17.</th><th colspan="2">U.S. DEPARTMENT OF COMMERCE, NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY (NIST)</th><th>STATUS: ONGOING</th></tr>
<tr><td rowspan="4">Manufacturing USA

(All DoW MIIs are part of the Manufacturing USA network)</td><td>Other:</td><td colspan="2">Public-private research partnership</td></tr>
<tr><td>Brief Description:</td><td colspan="2">A national network of public-private partnerships that offer shared R&D programs, pilot programs, expert support, and workforce training to enable large-scale collaboration and develop manufacturing technologies that address national priorities. The 18 institutes focus on different manufacturing technologies including LIFT (focused on lightweight advanced materials), America Makes (3D printing and additive manufacturing), ARM (Advanced Robotics Manufacturing), and CyManII (cybersecurity/AI).</td></tr>
<tr><td>Eligibility:</td><td colspan="2">Small, medium and large manufacturers, universities, trade and technical schools, NGOs, and state and local governments</td></tr>
<tr><td>Link & Contact:</td><td>Manufacturing USA</td><td>ManufacturingUSA@nist.gov</td></tr>
</table>

<table>
<tr><th>18.</th><th colspan="2">U.S. SMALL BUSINESS ADMINISTRATION (SBA)</th><th>STATUS: ONGOING</th></tr>
<tr><td rowspan="4">Red Tape Hotline</td><td>Other:</td><td colspan="2">Regulatory reform, Public-private engagement</td></tr>
<tr><td>Brief Description:</td><td colspan="2">A nationwide effort to hear directly from small businesses about which federal regulations are most burdensome. Through regional roundtables and public comment opportunities, the initiative aims to identify specific regulatory barriers and inform policymakers to improve the regulatory environment for small businesses.</td></tr>
<tr><td>Eligibility:</td><td colspan="2">Small businesses, trade associations, advocacy groups, and other stakeholders impacted by federal regulations</td></tr>
<tr><td>Link & Contact:</td><td>Hotline – Office of Advocacy</td><td>800-827-5722, Option 3.</td></tr>
</table>

1.	U.S. DEPARTMENT OF THE TREASURY	STATUS: MADE PERMANENT THROUGH H.R. 1	
Qualified Opportunity Zones (QOZs)	**Other:**	Tax incentive (investment-related)	
	Brief Description:	Qualified Opportunity Zones (QOZs), created by the 2017 Tax Cuts and Jobs Act and extended in the One Big Beautiful Bill Act, offer tax incentives to encourage private investment in low-income areas. The One, Big, Beautiful Bill Act enhances certain tax benefits for investments in QOZs located in rural areas. Investors can defer or reduce tax on prior capital gains by investing in Qualified Opportunity Funds (QOF), which supports investments in real and personal tangible property in these zones. Manufacturers may also benefit from tax breaks, access to capital, and community development incentives.	
	Eligibility:	Businesses must be located in a designated QOZ and investors must make an equity investment in a QOF (if after 2026, may alternatively invest in a Qualified Rural Opportunity Fund (QROF)).	
	Estimated Amount Available:	Opportunity Zone investors can defer tax on prior capital gains invested in a QOF until sale. Holding the investment for 5 years eliminates 10% of the deferred gain (30% for investments made in QROFS after 2026).	
	Link & Contact:	Opportunity Zones Investors | Internal Revenue	opportunityzone@cdfi.treas.gov

2.	U.S. DEPARTMENT OF TRANSPORTATION, MARITIME ADMINISTRATION	STATUS: ONGOING	
Capital Construction Fund	**Other:**	Voluntary deferred tax savings program	
	Brief Description:	Allows U.S. vessel owners and operators to set aside earnings in a special fund for the construction, reconstruction, or acquisition of U.S. flagged vessels. Deposits to the fund and any interest earned on those deposits are deferred from federal income if withdrawn for qualified vessel expenses.	
	Eligibility:	U.S. vessel owners, and operators engaged in the commercial maritime industry. Funds must generally be used for qualified vessel construction, reconstruction, or acquisition projects that comply with requirements.	
	Estimated Amount Available:	No fixed funding amount; the program operates through tax deferrals on earnings contributed by participants.	
	Link & Contact:	Capital Construction Fund | MARAD	Office of Marine Financing, marinefinancing@dot.gov, 202-366-5737

3.	U.S. DEPARTMENT OF THE TREASURY	STATUS: EXTENDED AND MADE PERMANENT VIA H.R. 1	
New Markets Tax Credit (NMTC) Program	**Loan/Grant/Other:**	Tax credit for equity investments	
	Brief Description:	Incentivizes business and real estate investment in low-income communities by providing tax credits to investors who make equity investments in certified Community Development Entities (CDEs).	
	Eligibility:	Investors making equity investments in CDEs	
	Estimated Amount Available:	Tax credit equal to 39% of the investment, claimed over seven years	
	Link & Contact:	CDFI Fund NMTC Program	CDFI Fund Contact Page

4.	U.S. DEPARTMENT OF THE TREASURY	STATUS: ENACTED VIA H.R. 1
Small Business Incentive for Capital Investment	**Other:**	Immediate tax deduction
	Brief Description:	Allows small businesses to deduct the costs of annual capital investment up to $2,500,000 per taxable year.
	Eligibility:	Small U.S. businesses
	Estimated Amount Available:	Up to 100% of qualified property expenditures may be deducted in the year placed in service

U.S. DEPARTMENT OF THE TREASURY
Tax Credit Overview

Section 45X
ADVANCED MANUFACTURING PRODUCTION CREDIT (LINK)

Tax credit for producing certain energy components such as battery components, inverters, and applicable critical minerals in the United States. Applicable to those producing eligible components domestically. There are restrictions on the availability of the credit relating to certain prohibited foreign entities.

Section 41
RESEARCH & DEVELOPMENT (R&D) TAX CREDIT (LINK)

A 20% income tax credit for certain research expenses paid or incurred during the taxable year. Small businesses may also elect to apply a portion of the section 41 credit against payroll taxes.

Section 48E and Section 45Y
CLEAN ELECTRICITY INVESTMENT CREDIT (LINK)

These tax credits are available to taxpayers who place in service a qualified clean electricity facility. There are restrictions on the availability of the credit relating to certain prohibited foreign entities and on wind and solar facilities.

Section 45U
ZERO-EMISSION NUCLEAR POWER PRODUCTION CREDIT (LINK)

The credit is available for electricity produced at a qualified nuclear power facility and sold by the taxpayer to an unrelated person. The credit is dependent on the gross receipts of the nuclear facility. The maximum base credit is 0.3¢ per kwh produced and increases up to 1.5¢ per kwh if the facility satisfies prevailing wage requirements. Expires December 31, 2032. There are restrictions on the availability of the credit relating to certain prohibited foreign entities.

Section 48E and 45Y Bonus Credits
(PRODUCTION TAX CREDIT / INVESTMENT TAX CREDIT ADD-ON) (LINK)

Domestic Content Bonus Credit: Up to a 10% increase in the Clean Electricity Production or Investment Tax Credit for certain energy projects that use certain percentages of U.S.-made steel, iron, and manufactured products.

Clean Electricity Low-Income Communities Bonus Credit for the Investment Tax Credit: A 10% to 20% increase for qualifying 48E facilities that meet certain income and location requirements, and have a net output of less than 5 megawatts.

Section 45Z
CLEAN FUEL PRODUCTION TAX CREDIT (LINK)

Starting in 2025, a clean fuel production credit is available for each gallon of fuel produced in the US at a qualified facility and sold by the taxpayer in a qualifying sale. The credit amount is the product of the applicable amount of such sale and the emissions factor of the fuel.

There are restrictions on the availability of the credit relating to certain foreign entities and on foreign feedstocks. The OBBBA extended the credit two years to December 31, 2029.

Section 45V
CLEAN HYDROGEN PRODUCTION CREDIT (LINK)

Tax credit for producing clean hydrogen in the U.S., up to $3.00 per kilogram, depending on emissions intensity and compliance with wage/apprenticeship requirement. The credit will not be available for projects on which construction begins after December 31, 2027.

Section 48D
ADVANCED MANUFACTURING INVESTMENT CREDIT (LINK)

The tax credit is equal to 25% of the qualified investment for the taxable year with respect to property integral to the operation of an advanced manufacturing facility of an eligible taxpayer placed in service during such taxable year if construction of the property began before 2027 (special rules apply if construction began before 2023). The tax credit has increased to 35% for such property that is placed in service after 2025. An advanced manufacturing facility is a facility whose primary purpose is the manufacturing of semiconductors or semiconductor manufacturing equipment.

ALABAMA		
Investment Credit, Alabama Department of Revenue	Link	Section 40-18-376 of the Code of Alabama 1975 provides a discretionary tax credit, up to 1.5% of qualified capital investment, for qualified projects, for a period of up to 10 years (extending to 15 years in targeted or Jumpstart counties or for underrepresented companies).
ALASKA		
Loan Participation Program, Alaska Industrial Development and Export Authority (AIDEA)	Link	Allows AIDEA to acquire up to 90% of a business loan (maximum $25 million) originated by eligible financial institutions for projects within Alaska.
ARIZONA		
Private Activity Bond Volume Cap, Arizona Finance Authority	Link	Volume Cap is the dollar limit set by federal statutes that borrowers use for certain tax-exempt private activity bonds. These bonds are for infrastructure projects, and, under some circumstances, manufacturing facilities, among other uses.
Qualified Facility Tax Credit, Arizona Commerce Authority	Link	Provides a refundable tax credit to taxpayers who are expanding or locating a Qualified Facility in Arizona in order to promote the location and expansion of headquarters facilities or manufacturing facilities, including manufacturing-related research & development.
Sales Tax Exemptions for Manufacturing, Arizona Department of Revenue	Link	Sales tax exemptions are available on equipment used in certain manufacturing activities and for electricity or natural gas for businesses that are principally engaged in manufacturing or smelting operations.
ARKANSAS		
Replacement & Repair of Manufacturing Machinery & Equipment Sales & Use Tax Refund, Arkansas Economic Development Commission	Link	Act 1404 of 2013, as codified in §§ 26-52-447, 26-53-149 and 15-4-3501, established two options by which certain state sales and use taxes relating to the partial replacement and repair of machinery and equipment used directly in manufacturing may be refunded to eligible taxpayers.
CALIFORNIA		
Industrial Development Bonds (IDBs), California Infrastructure and Economic Development Bank	Link	IDBs are tax-exempt bonds issued up to $10 million by a government agency to provide money for the acquisition, construction, rehabilitation and equipping of manufacturing and processing facilities for private companies.

U.S. State Incentive Highlights
(continued)

COLORADO		
Enterprise Zone Program, Colorado Office of Economic Development and International Trade	Link	The Colorado legislature created the Enterprise Zone (EZ) Program to encourage development in economically distressed areas of the state. In designated enterprise zones, businesses are eligible for state income tax credits and sales and use tax exemptions for specific business investments, among other benefits.
CONNECTICUT		
Manufacturing Voucher Program (MVP), Connecticut Center for Advanced Technology	Link	Eligible companies can apply for grants of up to $100,000 to conduct a new project. First-time applicants are required to provide a 2:1 cash match, meaning they must contribute 67% of the total proposed project cost, while repeat applicants are required to provide a 3:1 cash match, contributing 75% of the total proposed project cost.
Incumbent Worker Training Program (IWT), Connecticut Center for Advanced Technology	Link	Matching grant that reimburses manufacturing companies up to 50% of employee upskilling training costs, with a cap of $50,000 per year and $100,000 lifetime per company. Its goal is to boost productivity, innovation, and profitability by enhancing workforce skills. Companies can submit multiple applications per year, with no minimum grant amount.
JobsCT Tax Rebate Program, Connecticut Department of Economic and Community Development	Link	Provides eligible companies with a focus on certain industries, including manufacturing, with tax rebates.
Manufacturing Innovation Fund, Connecticut Department of Economic and Community Development	Link	Funds financial assistance to support the growth, innovation and progress of the Connecticut advanced manufacturing sector. It assists manufacturers with equipment, and training.
Manufacturing Apprenticeship Tax Credit, Connecticut Department of Labor	Link	This tax credit is designed to encourage the development of skilled workers through full-time apprentice training programs.
DELAWARE		
Encouraging Development, Growth & Expansion (EDGE) Grants, Delaware Division of Small Business	Link	Program awards $3 of state funds for every $1 of private investment, for qualifying competing STEM firms and entrepreneurs. Must be majority-located in Delaware and meet other criteria.
Site Readiness Fund, Delaware Division of Small Business	Link	The Fund provides grants, loans or other economic assistance to qualified businesses or local governments that invest in constructing, renovating or improving infrastructure for sites that will attract new businesses or expand existing businesses within the State. Qualified applicants must demonstrate a public utility advantage to the citizens of Delaware.
FLORIDA		
Florida Development Finance Corporation	Link	Offers tax-exempt, and taxable bond financing to qualified, for-profit and not-for-profit businesses.
Florida Department of Commerce	Link	The Capital Investment Tax Credit is used to attract and grow capital-intensive industries in Florida.

U.S. State Incentive Highlights
(continued)

GEORGIA		
Job Tax Credit, Georgia Department of Community Affairs	Link	Employers creating new full-time jobs in target industries can qualify for tax credits of $750–$3,500/job/year for 5 years, with the higher amounts for jobs created in distressed counties.
Investment Tax Credit, Georgia Department of Economic Development	Link	Manufacturers that have operated in Georgia for at least three years may earn a credit worth 1% to 8% of qualifying capital investments of $50,000+ depending on the type of investment and geographic location.
HAWAII		
HTDC Manufacturing Assistance Program Grant, Hawaii Technology Development Corporation	Link	Offers Hawaii-based manufacturers a reimbursement on qualified expenses.
IDAHO		
Idaho Business Advantage, Idaho Department of Commerce	Link	If your business invests at least $500,000 in new facilities and creates at least 10 jobs paying at least $40,000 a year with benefits, you may qualify for a wide range of incentives, including tax credits, sales tax rebates, and property tax exemptions.
ILLINOIS		
Industrial Development Revenue Bond Program, Illinois Finance Authority	Link	Issues tax-exempt IDRBs on behalf of manufacturing companies to finance the acquisition of fixed assets such as land, buildings and equipment. Bond proceeds also may be used for either new construction or renovation and may be used to purchase new equipment.
INDIANA		
Small Bond Program, Indiana Finance Authority	Link	Manufacturing companies and certain not-for-profit organizations with financing needs of $3 million or less may qualify for the IFA's Small Bond Program.
IOWA		
Manufacturing 4.0 Technology Investment, Iowa Economic Development & Finance Authority	Link	Provides grants of up to $75,000 for manufacturers purchasing equipment and specialized hardware or software in certain technology groups, aimed at helping manufacturers increase productivity, efficiency and competitiveness.

U.S. State Incentive Highlights
(continued)

KANSAS		
Manufacturing Machinery and Equipment Sales Tax Exemption, Kansas Department of Revenue	Link	Manufacturers can receive a sales tax exemption on purchases of machinery and equipment that is an essential part of an integrated production operation. The installation, repair, and maintenance services performed on this equipment is also exempt from sales tax.
KENTUCKY		
Industrial Revenue Bonds, Kentucky Cabinet for Economic Development	Link	IRBs issued by state and local governments in Kentucky can be used to finance manufacturing projects and their warehousing areas, major transportation and communication facilities, most health care facilities, and mineral extraction and processing projects.
Kentucky Reinvestment Act Program, Kentucky Cabinet for Economic Development	Link	Provides tax credits to existing Kentucky companies engaged in manufacturing, agribusiness, non-retail service or technology activities, headquarters operations, hospital operations, coal severing and processing, alternative fuel, gasification, energy-efficient alternative fuels, renewable energy, or carbon dioxide transmission pipelines on a permanent basis for a reasonable period of time that will be investing in eligible equipment and related costs of at least $2,500,000 for owned facilities and $1,000,000 for leased facilities (excluding rent).
LOUISIANA		
Industrial Tax Exemption Program, Louisiana Economic Development	Link	This program offers an 80% property tax abatement for up to 10 years on a manufacturer’s new investment.
Industrial Tax Equalization Program, Louisiana Economic Development	Link	The Industrial Tax Equalization Program equalizes the overall taxes between a Louisiana site and a competing site in another state to encourage businesses to locate or expand in Louisiana. Eligibility includes new and expanding manufacturing establishments, headquarters, warehousing and distribution facilities. Contracts are for an initial five-year period and can be renewed for up to five-year increments, at the discretion of the Board of Commerce and Industry.
MAINE		
Revenue Obligations Securities Program, Finance Authority of Maine	Link	Provides manufacturing and 501(c)(3) borrowers with state access to tax-exempt bond financing.
Rural Manufacturing & Industrial Site Redevelopment Program, Maine Rural Development Authority	Link	Provides grants for technical assistance, planning or implementation related to the rehabilitation, revitalization and marketing of manufacturing and industrial sites in rural communities.

U.S. State Incentive Highlights
(continued)

MARYLAND		
Global Gateway Soft Landing Program, Maryland Department of Commerce	Link	International companies in this program will benefit from access to program partners' facilities, resources, and advisors and more to test out the U.S. market at an affordable rate and to help accelerate their entry into the U.S. market.
Maryland Manufacturing 4.0, Maryland Department of Commerce	Link	Provides grants to small and mid-sized Maryland manufacturers to invest in Industry 4.0-related technologies, machinery and robotics, and digital business practices to remain competitive and drive growth.
Maryland, Partnership for Workforce Quality (PWQ), Maryland Department of Commerce	Link	Provides matching training grants and support services targeted to improve the competitive position of small and mid-sized manufacturing and technology companies. Grants are used to increase the skills of existing workers for new technologies and production processes, improve employee productivity and increase employment stability.
MASSACHUSETTS		
Massachusetts Investment Tax Credit (ITC), Massachusetts Department of Revenue	Link	Eligible corporations shall be allowed a credit against its excise due. The amount of such credit shall be 1% of the cost or other basis for federal income tax purposes of qualifying tangible property acquired, constructed, reconstructed, or erected during the taxable year, after deduction therefrom of any federally authorized tax credit taken with respect to such property.
Massachusetts Manufacturing Innovation Initiative (M2I2), Massachusetts Technology Collaborative	Link	Provides capital cost shares for certain innovative manufacturing projects located within the state, M2I2 grants provide for reimbursement for capital equipment that will remain in the state.
MICHIGAN		
State Essential Services Assessment Exemption and Alternative State Essential Services Incentive Programs Michigan Economic Development Corporation	Link	Reduces or exempts the assessment fee for certain projects that create jobs and/or private investment in Michigan. All projects are subject to an application and due diligence process conducted by the MEDC.
MINNESOTA		
21st Century Fund, Minnesota Department of Employment and Economic Development	Link	Makes loans or equity investments in innovative mineral, steel, or other industry processing, production, manufacturing, or technology projects located in the taconite relief tax area. The fund may also make grants to municipalities or counties for public infrastructure to support such projects.
MISSISSIPPI		
Manufacturing Investment Tax Credit, Mississippi Department of Revenue	Link	An income tax credit equal to 5% of the eligible investment may be applied for by manufacturers that have operated in Mississippi for at least two years and invest an additional $1 million in buildings and/or equipment.
Jobs Tax Credit, Mississippi Department of Revenue	Link	An income tax credit equal to a percentage of payroll for each newly created job at a manufacturer is available for a five (5) year period. A minimum number of jobs must be created to receive the credit.

U.S. State Incentive Highlights
(continued)

MISSOURI		
BUILD (Business Use Incentives for Large-scale Development), Missouri Department of Economic Development	Link	Provides low-interest loans to qualified borrowers through the issuance of tax-exempt revenue bonds for the acquisition, construction, and equipping of qualified manufacturing production facilities and/or equipment.
Missouri Advanced Industrial Manufacturing (AIM) Zones, Missouri Department of Economic Development	Link	The program establishes the Port Authority AIM Zone Fund which consists of 50% of the state withholding tax from new jobs within the zone after development or redevelopment has begun.
Single Issue Tax-Exempt Industrial Revenue Bond Program, Missouri Development Finance Board	Link	An innovative method to finance the acquisition, construction and equipping of qualified manufacturing production facilities and/or equipment, and refinance outstanding tax-exempt bonds. The Tax-Exempt Program provides low interest rate loans to qualified borrowers through the issuance of tax-exempt revenue bonds by the Board.
MONTANA		
Business Loan Participation Program, Montana Department of Commerce	Link	The Montana Board of Investments Business Loan Participation Program provides participation loans, through approved lenders, to finance eligible commercial projects such as equipment and real property for eligible Montana businesses, subject to program requirements and loan eligibility criteria.
NEBRASKA		
Manufacturing Machinery and Equipment Sales Tax Exemption, Nebraska Department of Revenue	Link	Exempts from tax the sale, lease, or rental of manufacturing machinery and equipment to a manufacturer for use in manufacturing.
NEVADA		
Industrial Development Revenue Bond (IDRB) Program, Nevada Department of Business and Industry	Link	IDRBs are a type of tax-exempt municipal bond/public debt instrument. Proceeds are utilized by private manufacturing companies interested in locating a facility in Nevada or expanding an existing Nevada-based business. These bonds are structured to assist a borrower in achieving the lowest cost of capital. The size of the expansion, the number of new jobs created, and high wages are important factors in weighing the approval of the application along with the ability of the applicant to pay back the bonds.
NEW HAMPSHIRE		
Regenerative Manufacturing Tax Exemption, New Hampshire Department of Revenue Administration	Link	Grants a 10-year exemption from business profits and enterprise taxes or qualified businesses engaged in regenerative manufacturing.
WorkInvestNH, NH Dept. of Business and Economic Affairs	Link	Available to certain businesses in New Hampshire, this program will cover 50% of training expenses for existing workers whose payroll is reported to New Hampshire as well as workers yet to be hired but will be hired in advance of the start of training and will be part of the employer's NH workforce.

U.S. State Incentive Highlights
(continued)

NEW JERSEY		
Manufacturing Equipment and Employment Investment Tax Credit, New Jersey Division of Taxation	Link	A tax credit for as much as 4% of the investment credit base of qualified equipment placed in service in the tax year, up to a maximum credit for the tax year of $1,000,000.
NEW MEXICO		
Angel Investment Tax Credit, New Mexico Taxation and Revenue Department	Link	A tax credit for New Mexico accredited investor on qualified angel investments.
NEW YORK		
FAST NY Shovel-Ready Grant Program, New York Empire State Development	Link	Provides up to $400 million in grants to prepare and develop sites statewide to jumpstart New York's shovel-readiness and increase its attractiveness to large employers, including high-tech manufacturing, particularly semiconductor manufacturing, interstate distribution and logistics businesses.
Job Development Authority (JDA) Direct Loan Program New York Empire State Development	Link	Provides direct loans for the growth of manufacturing and other eligible businesses within New York State by assisting in financing a portion of the cost of acquiring and renovating existing buildings or constructing new buildings or for purchasing machinery and equipment.
NORTH CAROLINA		
North Carolina, Job Development Investment Grant (JDIG), North Carolina Department of Commerce	Link	Offers discretionary, performance-based cash grants to companies creating new jobs and making investments in the state. Grant amounts are determined by a formula that takes into consideration the new taxes generated by the new jobs that are created. Grant payments are paid annually over time, for a term of up to 12 years, following yearly performance reviews. Other special grants are available, including for certain High-Yield Projects (up to 90% reimbursement of the new personal income withholdings for up to 20 years) and for Transformative Projects (up to 90% reimbursement of the new personal income withholding for up to 30 years).

U.S. State Incentive Highlights
(continued)

NORTH DAKOTA		
Automation Tax Credit, North Dakota Office of the State Tax Commissioner	Link	A taxpayer is allowed an income tax credit for the purchase or capital lease of machinery and equipment to automate a manufacturing or animal agricultural process in North Dakota.
Manufacturing, Agriculture, or Recycling Equipment Sales Tax Exemption, North Dakota Office of the State Tax Commissioner	Link	A new or expanding plant may exempt machinery or equipment from sales and use taxes if it is used primarily for manufacturing or agricultural processing or used solely for recycling. The expansion must increase production volume, employment, or the types of products that can be manufactured or processed.
OHIO		
Research and Development Center Grant, JobsOhio	Link	Supports (R&D) centers that support the development and commercialization of emerging technologies and/or products that align with one or more of JobsOhio's targeted industries. R&D Center Grant funded activities are expected to create at least 5 new jobs, foster new technology-enabled products or services, and attract new technology enabled companies to Ohio.
OKLAHOMA		
Construction Materials Sales Tax Refund, Oklahoma Tax Commission	Link	Oklahoma refunds sales taxes paid on construction materials for certain new or expanding manufacturing facilities
Investment/New Jobs Tax Credit Package, Oklahoma Department of Commerce	Link	Provides growing manufacturers with a tax credit based on either an investment in depreciable property or on the addition of full-time-equivalent employees engaged in manufacturing, processing or aircraft maintenance.
PENNSYLVANIA		
Manufacturing PA Industrial Resource Center Program, Pennsylvania Department of Community and Economic Development	Link	Helps manufacturers compete more effectively through the adoption of modern manufacturing philosophies, techniques, and technologies. The program supports a network of Centers that serve as resources for technology implementation in every region of the Commonwealth and serves the state's small and medium-sized manufacturing industries.

U.S. State Incentive Highlights
(continued)

PENNSYLVANIA (CONTINUED)		
Manufacturing PA Training-to-Career Grant Program, Pennsylvania Department of Community and Economic Development	Link	Designed to help companies identify and train a skilled workforce.
Manufacturing Tax Credit Program, Pennsylvania Department of Community and Economic Development	Link	Program provides tax credits to taxpayers who increase their annual taxable payroll by $1,000,000 through the creation of new full-time jobs. The taxpayer must agree to retain the new jobs and the increase in payroll for at least five years from the start date.
Qualified Manufacturing Innovation & Reinvestment Deduction, Pennsylvania Department of Community and Economic Development	Link	Established to encourage increased investment and job creation through manufacturing in Pennsylvania.
RHODE ISLAND		
High Performance Manufacturing Investment Tax Credit, Rhode Island Department of Labor and Training	Link	Provides for a 10% Investment Tax Credit, which may be applied toward the Rhode Island business corporation tax and the personal income tax. The credit is available to employers classified in manufacturing. To be eligible for the credit, the employer must be paying above average wages or investing significantly in employee training. In addition, more than half of the revenue of non-manufacturing firms must come from out-of-state sales or sales to the federal government.
Small Business Loan Fund, Rhode Island Commerce Corporation	Link	For smaller businesses looking for a direct, fully secured loan, the program provides loans up to $500,000 or working capital to existing manufacturing, processing and selected service businesses. Additionally, manufacturers seeking financing to be used for the acquisition of land, buildings, and equipment may qualify for loans in excess of $500,000.
Tax Exempt Bonds, Rhode Island Commerce Corporation	Link	The Rhode Island Industrial Facilities Corporation issues tax-exempt private activity bonds for companies to finance expanding their facilities. Approved use of funds for both tax-exempt and taxable bonds include the purchase of land, building, machinery and equipment as well as the related “soft” costs of the project.

U.S. State Incentive Highlights
(continued)

SOUTH CAROLINA		
Capital Investment Credit, South Carolina Department of Revenue	Link	An investment tax credit against certain tax imposed for any taxable year in which the taxpayer places in service qualified manufacturing and productive equipment property.
Construction Materials Sales Tax Incentives, South Carolina Department of Revenue	Link	Construction materials used in the construction of a single manufacturing or distribution facility with a capital investment of at least $100 million in an 18-month period may be exempt from sales tax.
Corporate Tax Moratorium, South Carolina Department of Revenue	Link	This moratorium is for corporations who create and maintain at least 100 new full-time jobs at a qualified manufacturing facility. Additional requirements apply.
Funds for Retraining Employees for an Existing Industry, South Carolina Department of Commerce	Link	Eligible businesses engaged in manufacturing, processing or technology intensive industry may be eligible for reimbursement of up to $1,000 per eligible full-time employees per year for qualified retraining.
Industrial Revenue Bond Program, South Carolina Jobs-Economic Development Authority (JEDA)	Link	A tax-exempt bond that allows manufacturing facilities, 501(c)(3) organizations and solid waste disposal facilities access to capital markets to finance their economic development related projects.
Plastics and Rubber Manufacturers Credit, South Carolina Department of Revenue	Link	This credit is available for taxpayers who place qualified plastics and rubber manufacturing and productive equipment into service.
Whole Effluent Toxicity Testing Credit, South Carolina Department of Revenue	Link	South Carolina may allow manufacturing facilities to claim a credit against certain corporate income tax for 25% of the costs incurred in complying with whole effluent toxicity testing.
SOUTH DAKOTA		
Livestock Nutrient Management Bond, South Dakota Governor's Office of Economic Development	Link	This program offers tax-exempt industrial revenue bond financing for processing or manufacturing and qualified environmental facilities
TENNESSEE		
Manufacturing Sales Tax Exemption, Tennessee Department of Economic and Community Development	Link	Sales tax exemption for industrial machinery and reduced sales tax rate for utilities at qualified manufacturing facilities.

U.S. State Incentive Highlights
(continued)

TEXAS		
Manufacturing Tax Exemptions, Texas Comptroller of Public Accounts	Link	State sales and use tax exemptions may be available to taxpayers who manufacture, fabricate or process tangible personal property for sale.
UTAH		
Sales Tax Exemption on Manufacturing Equipment, Utah State Tax Commission	Link	Applies an exemption from sales and use tax on equipment used directly in a manufacturing process to manufacture certain items.
VERMONT		
Vermont Employment Growth Incentive (VEGI), Vermont Agency of Commerce and Community Development	Link	VEGI offers performance-based cash incentives tied to job creation and capital investment thresholds. Incentives are paid in five annual installments once job and payroll performance benchmarks are achieved and maintained.
VIRGINIA		
Commercial and Industrial Sales and Use Tax Exemptions, Virginia Department of Taxation	Link	Virginia may allow businesses to purchase certain items without paying sales tax if the business or the purchase meets certain criteria, and Virginia offers sales and use tax exemptions for eligible equipment used directly in manufacturing and property used in research and development operations.
Virginia Port Volume Increase Grant Program, Virginia Port Authority	Link	Provides grant funding to eligible entities that increase cargo volume by a minimum of 5% year over year, while utilizing port facilities in the Commonwealth of Virginia. Eligible entities include manufacturing-related entities.
Worker Retraining Tax Credit, Virginia Department of Taxation	Link	The Worker Retraining Tax Credit is a tax credit for employers that provide eligible training to qualified workers.
WASHINGTON		
New Employees in Manufacturing and Research and Development, Washington Dept. of Revenue	Link	Tax credit for certain businesses hiring new employees in manufacturing or R&D in rural counties or community empowerment zones.
Sales & Use Tax Deferral Programs, Washington Dept. of Revenue	Link	Manufacturers and R&D businesses may qualify for certain sales/use tax deferral on construction projects, machinery & equipment or projects in qualifying counties.

U.S. State Incentive Highlights
(continued)

WEST VIRGINIA		
Five for Ten Program - Manufacturing Facilities, West Virginia Department of Economic Development	Link	Investments greater than $50M in a manufacturing facility having $100M or more of preexisting investment in place prior to the new investment may be valued at 5% of cost of the new investment for property tax purposes.
Freeport Amendment, West Virginia Department of Economic Development	Link	Property tax exemption for manufactured products produced in West Virginia and stored as finished goods in the state for a short time before moving into interstate commerce.
Manufacturing Inventory Credit, West Virginia State Tax Department	Link	This credit may offset the corporate net income tax in the amount of property tax paid on raw materials, goods in process and finished goods manufacturing inventory.
Manufacturing Investment Tax Credit, West Virginia State Tax Department	Link	A tax credit is allowed against up to 60% of corporate net income tax and based on qualified investment in eligible manufacturing property, with no new job creation required.
Manufacturing Sales Tax Exemption, West Virginia Department of Economic Development	Link	Purchases of materials and equipment for direct use in manufacturing may be exempt from the 6% state sales and use tax and 1% municipal sales tax, including building materials and process equipment purchased for construction of a manufacturing facility.
WISCONSIN		
Sales and Use Tax Exemption for Fuel and Electricity, Consumed in Manufacturing Wisconsin Department of Revenue	Link	A tax exemption may be available for fuel and electricity consumed by certain manufacturers.
Manufacturing and Agriculture Credit, Wisconsin Department of Revenue	Link	The manufacturing and agriculture credit may be available to claimants that derive qualified production activities income from property located in Wisconsin that is assessed as either manufacturing or agricultural.
WYOMING		
Manufacturing Sales and Use Tax Exemption, Wyoming Department of Revenue	**No Link Available**	The lease or sale of manufacturing machinery used directly and predominately in the manufacturing of tangible personal property is exempt from excise tax until December 31, 2042.

SECTOR SPECIFIC: ENERGY MANUFACTURING INCENTIVES

CALIFORNIA

Manufacturing, R&D, and Electric Power Equipment & Buildings Partial Exemption, California Department of Tax and Fee Administration

Link

Manufacturers, certain research and developers, and certain electric power generators and distributors may qualify for a partial exemption from sales and use tax on the purchase or lease of qualified machinery and equipment primarily used in manufacturing, research and development, and electric power generation or production, storage or distribution.

NEW MEXICO

Alternative Energy Product Manufacturers Tax Credit, New Mexico Taxation and Revenue Department

Link

Provides for a tax credit of up to 5% of qualified expenditures for manufacturing equipment used in a manufacturing operation that produces alternative energy products

MASSACHUSETTS

InnovateMass, Massachusetts Clean Energy Center

Link

The InnovateMass program provides up to $350,000 in grant funding and technical support to applicant teams deploying new clean energy technologies or innovative combinations of existing technologies with strong potential for commercialization.

PENNSYLVANIA

Pennsylvania Resource Manufacturing Tax Credit (PRM), Pennsylvania Department of Revenue

Link

Any manufacturer purchasing natural gas containing ethane as a petrochemical feedstock at a facility within the Commonwealth could be eligible for a PRM Tax Credit equal to five cents per gallon ($2.10 per barrel) of ethane purchased and used in manufacturing ethylene, so long as the company makes a capital investment of at least $1 billion and creates the equivalent of at least 2,500 full-time jobs while constructing the manufacturing facility.

VIRGINIA

Biodiesel and Green Diesel Fuel Producers Tax Credit, Virginia Department of Taxation

Link

A credit is available for Virginia biodiesel and green diesel fuel producers who produce up to two million gallons of fuel per year. This credit is only available during the first 3 years of production. Corporate and individual taxpayers may claim a nonrefundable credit against their tax liability for the production of these fuels.

WEST VIRGINIA

Downstream Natural Gas Manufacturing Investment Tax Credit, West Virginia Tax Division

Link

Available to eligible taxpayers that make a qualified investment in a new or expanded downstream natural gas manufacturing facility in West Virginia that results in the creation of at least 5 new jobs.

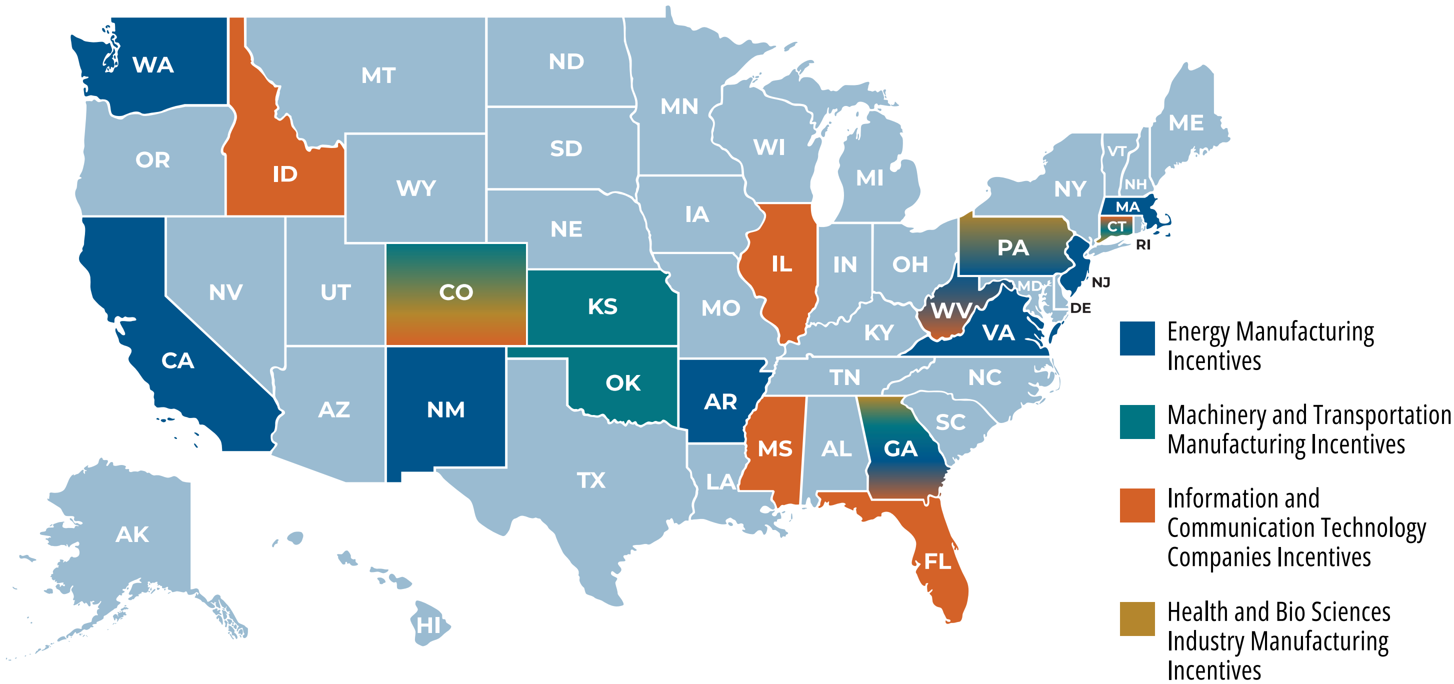
WASHINGTON

Reduced business and occupation (B&O) tax rate for manufacturing wood biomass fuel, Washington State Department of Revenue

Link

The program provides tax incentives for those manufacturing wood biomass fuel.

U.S. State Incentives by Sector
(continued)



ENERGY MANUFACTURING INCENTIVES (CONTINUED)

Energy Sales/Use Tax Exemptions

ARKANSAS

Sales Tax Exemption on Electricity, Natural Gas, and Coal, Arkansas Department of Finance and Administration

Link

Energy (electricity, natural gas, and coal) sold for use directly in the manufacturing process is exempt from sales tax.

GEORGIA

Energy Used in Manufacturing Sales and Use Tax Exemption, Georgia Department of Revenue

Link

The sale, use, storage, or consumption of energy which is necessary and integral to the manufacture of tangible personal property at a manufacturing plant shall be exempt from all sales and use taxation except for the sales and use tax for educational purposes (typically 1.0%). This includes energy used directly or indirectly in a manufacturing facility.

NEW JERSEY

Natural Gas/Electricity Sales/Use Tax Exemption, New Jersey Department of the Treasury Division of Taxation

Link

The program provides an exemption from the NJ Sales and Use Tax for electricity and natural gas and related transportation for certain entities.

SECTOR SPECIFIC: MACHINERY AND TRANSPORTATION MANUFACTURING INCENTIVES

Workforce

CONNECTICUT

Apprenticeship Training Tax Credit in Manufacturing, Plastics, Plastics-Related, or Construction Trades, Department of Revenue Services

Link

Corporations subject to the Corporation Business Tax may earn a credit for employing apprentices in the manufacturing, plastics, plastics-related, or construction trades. Credits earned by these corporations may be applied against the taxes imposed under the state's Corporation Business Tax.

OKLAHOMA

Automotive Engineer Workforce Tax Credits, Oklahoma Department of Commerce

Link

Oklahoma automotive manufacturers who hire qualified engineers will receive a tax credit equal to 5% of the compensation paid to an engineer, or 10% if the engineer graduated from an Oklahoma college or university, plus another credit of up to 50% of the tuition reimbursed to a new qualified engineer graduate for 4 years. Additionally, the engineer hired can receive a personal income tax credit of $5,000 per year for 5 years.

Manufacturing Tax Exemptions

COLORADO

Sales Tax Exemption on Machinery + Machine Tools for Manufacturing, Colorado Department of Revenue

Link

Allows purchases of machinery or machine tools and parts thereof to be used in Colorado in manufacturing, to be exempt from state sales and use tax.

GEORGIA

Manufacturing Machinery and Equipment Sales and Use Tax Exemptions, Georgia Department of Revenue

Link

Manufacturing machinery and equipment that is integral to the manufacturing process and used in a manufacturing facility located in Georgia is exempt from sales tax.

KANSAS

Manufacturing Machinery and Equipment Sales Tax Exemption, Kansas Department of Revenue

Link

The sale of machinery and equipment (including repair and replacement parts and accessories) which is used in Kansas as an integral or essential part of an integrated production operation by a manufacturing or processing plant or facility is exempt from sales tax. The installation, repair and maintenance services performed on this equipment shall also be exempt from sales tax.

SECTOR SPECIFIC: INFORMATION AND COMMUNICATION TECHNOLOGY COMPANIES INCENTIVES

Tax Credits

COLORADO
CHIPS Refundable Tax Credit Program, Economic Development Commission

Link

The program is intended to maximize incentives available to eligible semiconductor and advanced manufacturing industries in Colorado. Taxpayers engaged in semiconductor or advanced manufacturing industries may apply for conditional refundable tax credits.

GEORGIA
Investment Tax Credit, Georgia Department of Economic Development

Link

Companies in manufacturing or telecommunications support that have operated in Georgia for at least three years are eligible to earn investment tax credits for upgrades or expansions. Credit earned amounts to 1% to 8% of qualified capital investments of $500,000 or more.

FLORIDA
Machinery and Equipment Used in Semiconductor, Defense, or Space Technology Production Exemption, Florida Department of Commerce

Link

Businesses involved in semiconductor, defense and space technology production are eligible to apply for a sales tax exemption permit, on the purchase of machinery and equipment.

IDAHO
Data Center Sales Tax Exemption, Idaho Department of Commerce

Link

New data centers choosing to locate in Idaho will be eligible for sales tax exemption on server equipment as well as construction materials used in the construction of the data center facility.

ILLINOIS
Manufacturing Illinois Chips for Real Opportunity Act, Illinois Department of Commerce and Economic Opportunity

Link

The Act provides incentives for eligible companies that manufacture microchips, semiconductors, and their associated component parts or quantum computer component parts.

MISSISSIPPI
Sales and Use Tax Exemption for Data Center Enterprises, Mississippi Department of Revenue

Link

A state sales and use tax exemption for all computing equipment and software used by companies certified as data centers by the Mississippi Development Authority. To be eligible businesses must make a minimum capital investment in this state of twenty million dollars ($20,000,000) and creating a minimum of twenty (20) new, full-time jobs with a minimum average annual salary not less than 125% of the average annual state wage.

WEST VIRGINIA
(High-Tech Manufacturing Credit), West Virginia State Tax Department

Link

The High-Tech Manufacturing Credit may be available to West Virginia manufacturers that manufacture certain computers and peripheral equipment, electronic components or semiconductors and which create at least 20 new jobs within one year after placement of qualified investment into service.

Other Programs

CONNECTICUT
Additive Voucher Program (AVP), Connecticut Center for Advanced Technology

Link

Provides companies with a matching grant to assist with the acquisition of Additive Manufacturing technology. This program provides 50% of the total project cost, up to a lifetime total of $20,000. Eligible companies can apply for a grant up to $20,000 for Additive Manufacturing Hardware, Software, and related third-party integration services. Funding is awarded on a first-come first-served basis.

INFORMATION AND COMMUNICATION TECHNOLOGY COMPANIES INCENTIVES (CONTINUED)

Other Programs (continued)

CONNECTICUT

Innovation Voucher Program (VIP), Connecticut Center for Advanced Technology

Link

This grant program is intended to help Connecticut supply chain companies with the adoption and integration of IoT solutions. The program will provide matching grants up to $25,000 for digital hardware, sensors, platforms, and related third-party integration services. Project proposals that fall under any of the Industrial 4.0 technology groups: Industrial IoT, Model-Based Definition, Extended Reality, and Adaptive Automation will be considered for funding. The goal of this program is to ensure that the Connecticut supply chain is positioned to implement modern digital manufacturing tools so that they can continue to compete favorably against any manufacturing sector in the world.

SECTOR SPECIFIC: HEALTH AND BIO SCIENCES INDUSTRY MANUFACTURING INCENTIVES

CONNECTICUT

Manufacturing Machinery and Equipment Tax Exemption, Connecticut Department of Economic and Community Development

Link

Connecticut may exempt certain investments in the latest advanced equipment and machinery from Connecticut property tax for five years.

CONNECTICUT

Manufacturing and Biotech Sales and Use Tax Exemption, Connecticut Department of Economic and Community Development

Link

To foster the development of bioscience, Connecticut offers sales/use tax exemptions for investments those businesses make that help create jobs and modernize operations.

GEORGIA

Life Sciences Manufacturing Tax Credit Bonus, Georgia Department of Economic Development

Link

This tax credit bonus can be added to the Job Tax Credit for the manufacture of pharmaceuticals, medicines, and medical equipment and supplies.

PENNSYLVANIA

Second Stage Loan Program, Pennsylvania Commonwealth Financing Authority

Link

Loan Guarantees for working capital for 2- to 7-year-old manufacturing, biotech and technology-oriented companies.

INTERNATIONAL TRADE ADMINISTRATION

Industry & Analysis

Disclaimer:

This report is intended to provide manufacturers in the United States with some general guidance on the federal and state incentives available to them. The report is not intended to be exhaustive of all available programs. The eligibility requirements for specific grant, loan, technical assistance, and other incentives may change. This report does not constitute tax advice or legal advice. Companies interested in the incentives listed in the report should consult legal counsel.

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