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U.S. Department of Housing and Urban Development
Office of Community Planning and Development

1991

State Enterprise Zone Update

Summaries of the
State Enterprise Zone
Programs

**Please replace
the title page and page 81
with the attached replacement pages.**

SUMMARY OF STATE ENTERPRISE ZONE INFORMATION

STATE	CURRENT YEAR DATA			CUMULATIVE YEAR DATA			NO. OF EZ AREAS	YEAR EZ ENACTED
	JOBS	FIRMS	INVESTMNT (\$000,000)	JOBS	FIRMS	INVESTMNT (\$000,000)		
AL	1,874	31	\$66	-	-	-	11	1987
AZ	-	-	-	-	-	-	9	1989
AR	-	-	-	16,239	-	\$1,900	448	1983
CA	-	-	-	7,041	-	382	19	1984
CO	-	-	-	9,900	-	758	16	1986
CT	-	-	-	7,341	-	415	10	1982
DE	-	-	-	90	-	42	30	1984
DC	Writing regulations			-	-	-	3	1988
FL	1,482	110	12	-	-	-	30	1984
GA	-	-	-	2,500	-	100	3	1982
HA	Rules not approved yet			-	-	-	0	1986
IL	14,876	1,807	623	54,422	5,207	4,024	82	1982
IN	-	-	-	-	-	-	14	1983
KS	7,146	177	750	-	-	-	255	1982
KY	-	-	-	18,154	1,488	1,700	10	1982
LA	-	-	-	25,361	-	2,200	750	1981
ME	-	-	-	-	-	-	4	1987
MD	-	-	-	1,600	-	43	15	1982
MI	700	84	31	-	-	-	1	1986
MN	-	-	-	6,175	-	-	16	1983
MO	-	-	-	11,702	-	541	37	1982
NV	-	-	-	200	-	-	2	1983
NJ	-	-	-	34,705	-	2,960	10	1983
NY	-	-	-	3,535	-	584	19	1986
OH	-	-	-	34,000	-	12,000	193	1982
OK	-	-	-	-	-	-	83	1983
OR	-	-	-	3,281	-	-	30	1985
PA	-	-	-	9,850	-	-	42	1983
RI	New legislation enacted June 1991			-	-	-	0	1991
SC	-	-	-	500	-	300	46	1987
TN	Designation process occurring this year			-	-	-	1	1984
TX	-	-	-	9,142	-	711	28	1988
UT	-	-	-	798	39	-	14	1988
VT	-	-	-	-	-	-	3	1986
VA	-	-	-	2,230	101	48	18	1982
WV	Tax difficulties			-	-	-	0	1986
WI	-	-	-	1,229	41	49	8	1988
TOT.	26,078	2,209	\$1,482	259,995	6,876	\$28,757	2,260	

STATE ENTERPRISE ZONE UPDATE

June 1991

The State Enterprise Zone Update June 1991 was compiled by the Enterprise Zone Staff of the Office of Economic Development. It is the latest update of activities occurring in the 36 States plus the District of Columbia that have enterprise zones. Pennsylvania has an administrative program and the other States have legislatively enacted programs. The information was provided by the States. For specific references, verifications and updates, the State official should be contacted.

Twenty two States reported 258,395 jobs created since the inception of their programs, while 18 States reported capital investments of \$28 billion. Thirty four States report having 2,260 zones with Louisiana having the most with 750 and Arkansas next with 448.

The summary table of current year and cumulative number of jobs, firms and amount of capital investments by State appears at the end of the report. It also includes the number of zones and the year the program was enacted. Many States did not report current or cumulative data. The current year reported may be 1988, 1989, or 1990. The cumulative jobs and investment may be for one to nine years depending of the enactment of the program. The jobs are mostly created jobs, but some job numbers may include retained jobs. Thus the summary table at the end of the report does not add identically defined data for jobs, firms, investments and number of jobs.

The information provided by the States was not verified. Methods of counting vary from State to State, some are actual counts and others are projections.

U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
CPD, Office of Economic Development, Enterprise Zone Staff
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STATE ENTERPRISE ZONE UPDATE

June 1991

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451 7th St. S.W.
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(202)708-2035

ALABAMA

Legislation was enacted in 1987; first year of operation 1989

Number of zones 11

Zone Incentives

Legislation authorizes State, city, and county agencies to initiate and carry out special programs which include, but are not limited to:

- o Reduction in tax and license rates and fees
- o Increase in the level or efficiency of public services
- o \$1,000 tax credit for training each new employee
- o Tax credit for new investment of 10 percent of the first \$10,000 invested, five percent on the next \$90,000 in investment, and two percent on the remaining
- o Income tax credit for hiring 30 percent of new employees who were formerly unemployed, of 80 percent during the first year, 60 in the second, 40 in the third year and 20 percent in the fourth year
- o Modification of regulatory requirements
- o Provision of jobs, job training, and technical, financial and other assistance by private entities, organizations, neighborhood associations, and community groups to employers, employees, and residents

Eligibility Criteria

- o Areas of pervasive poverty, unemployment, and economic distress

Highlights

During 1989, 31 firms created 1,874 jobs and made capital investments of \$66,705,000.

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June 1991

ARIZONA

Legislation was enacted in 1989.

Number of Zones 9 designated since 1989

Tax Incentives

Businesses must certify that at least 35 percent of their new qualified employees are residents of the zone. They have these tax credits

- o One-fourth of the taxable wages paid to each qualified employee, not to exceed \$1,000, in the first year
- o One-third of the taxable wages paid to each previously qualified employee, not to exceed \$1,500 in the second year of continuous employment
- o One-half the taxable wages paid to each previously qualified employee, not to exceed \$2,500, in the third year of continuous employment
- o A "qualified employee" qualifies for the Job Training Partnership Act(JTPA)

Eligibility Criteria

- o Must be at least one-quarter square mile
- o Must have a population of at least 1,000 persons
- o Must have one of the following two
 - o Unemployment rate of 150 percent of the statewide rate for the preceding two years, or
 - o Poverty rate of 150 percent of the statewide rate

Background

No more than six enterprise zones can be certified in the State during any calendar year, and only one such zone shall be located in any single county.

Designation period 5 years, with renewals

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June 1991

ARKANSAS

Legislation was enacted in 1983 and replaced in 1989.

Number of Zones 448

Zone Incentives

- o Sales and use tax refund for building materials, machinery and equipment
- o \$2,000 employer tax credit per net new employee, if at least 35% of the employees live in the same county as the zone and received some form of public assistance or have been considered hard to employ, or lacking in basic skills.

Eligibility Criteria

- o Unemployment rate
- o Percent of households receiving public assistance
- o Percent of families below poverty threshold
- o Population
- o Rate of youth unemployment
- o Business vacancy rate
- o Need for capital improvements

Local commitments

- o Analyze adequacy of police protection
- o Target uncommitted job training or community development funds
- o Examine regulations and ordinances which discourage economic development
- o Evaluate progress in Enterprise Zone
- o Inform Enterprise Zone firms of benefits available to them

Highlights of Zone Activity

By December 1990 the State had designated 448 zones and had seen approved projects with \$1.9 billion projected to be invested by businesses, creating 16,239 jobs. Businesses claimed sales tax rebates of \$8 million and corporate tax benefits of \$16 million through 1990.

Background

The 1989 Act replaced the authorizing 1983 Act. Major changes include eliminating most non-manufacturing firms from Enterprise Zone benefits, eliminating firms from using both Enterprise Zones program benefits and the Investment Tax Credit Act of 1985, and permitting the governor to designate up to 15 new zones per year. The new zones must be in counties with unemployment rates two percent higher than the State average.

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June 1991

CALIFORNIA

Legislation in 1984 established two concurrent programs. (Nolan and Waters) The State is processing applications for new designations during June 1991. They are being tested under two separate pieces of legislation.

Number of zones 10 zones and 9 incentive areas

Zone Incentives

Enterprise Zone Act (Nolan).

- o Tax credit for hiring individuals enrolled in a job training program for the following percentages of the first \$10,500 in wages: 50% year 1, 40% year 2, 30% year 3, 20% year 4, 10% year 5
- o Tax credit equal to the amount of sales tax paid on purchases of manufacturing machinery
- o Employee tax credit of 5% of wages earned up to \$10,500
- o Lender deduction of interest income for loans to Enterprise Zone businesses
- o Deduction of 100% of the cost of equipment in the year purchased, up to \$10,000 per year
- o 15 year carryover of net operating losses
- o Local fee waivers and other development incentives

Employment and Incentive Act (Waters)

- o Tax credit for hiring unemployed individuals for at least 3 months for the following percentages of wages: 50% year 1, 40% year 2, 30% year 3, 20% year 4, and 10% year 5 (payments based on up to 150 percent of minimum wage only)
- o Tax credit equal to the amount paid in sales tax on purchases of manufacturing machinery up to \$40,000, depending upon year of purchase
- o Lender deduction of interest income for loans to Enterprise Zone businesses

- o Deduction of 40% of the cost of real and personal property in the year purchased, up to \$100,000 per year
- o 15 year carryover of net operating losses
- o Local fee waivers and other development incentives

Eligibility Criteria

Enterprise Zone Program (Nolan)

- o Area population, if within an MSA, of at least 4,000; otherwise, at least 1,000 in population
- o Generally must meet the criteria for UDAG for each census tract in the area designated

Employment Incentive Program (Waters)

- o Area population of at least 4,000 if within an MSA, 2,500 if non-MSA
- o Generally must have at least 150% of the national average for unemployment and poverty rates

Highlights

California zones had created 7,041 jobs and \$382 million in business investment by the end of 1988. New totals on job creation and business dollars invested were not yet available for the period through calendar 1990.

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June 1991

COLORADO

Legislation was enacted in 1986, additional authorization in 1990.

Number of Zones 16

Zone Incentives

- o 3% Investment Tax Credit (ITC). Colorado law limits ITCs to 100% of the first \$5,000 in tax liability, plus 25% of tax liability in excess of \$5,000.
- o \$500 refundable credit per "new business" facility employee, exceeding one, engaged or maintained during the taxable year. A "new business" facility is a revenue-producing enterprise (excluding passive real estate investment) newly constructed, acquired, or leased to the taxpayer; or expanded with an investment of at least \$1 million, or, if less, double the original investment or adding at least 10 employees; and not replacing another facility used by the same or related taxpayer for a similar enterprise.
- o Exemption from State sales and use tax on the purchase of machinery or machine tools for use in manufacturing, to the extent purchases do not exceed \$10,000,000 per year. Local governments may exempt such purchases from local sales and use taxes.

Area Eligibility Criteria

Areas must meet one of three criteria:

- o Unemployment rate at least 25% above the State 12-month average;
- o Population growth rate less than 25% of the State average rate for the most recent 5-year period for which data are available; or
- o Per capita income less than 75% of the State average.

Total Zone population may not exceed 50,000.

Zone Designations

- o The executive director of the Department of Local Affairs may designate not more than 8 areas as Enterprise Zones. The most recent zones, authorized by legislature in 1990, were designated in the fourth quarter of that year.

Highlights

By the end of 1990, 9,900 jobs had been created with \$758 million in investment in the zones.

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June 1991

CONNECTICUT

Legislation was enacted in 1982 which authorized 6 zones and amended in 1986 allowing 4 additional zones.

Number of zones 10

Zone Incentives

- o Loans - up to \$250,000 for any "for profit" business with gross revenues for the past year of less than \$3 million and which is located in an Enterprise Zone. Loan value and term are as follows:
 - 90% of the lower of cost or appraised value of land and buildings for a term of twenty years; 80% of the lower of cost or appraised value for machinery and equipment for a term of ten years; and a maximum of seven years for working capital. Interest rate = 30 year US Treasury Bonds + 1/2%, but in no case will the rate exceed 1% more than the most recent issue of General Obligation Bonds issued by the State. Fixed for the term of the loan.
- o Corporate Tax Credit - 25% for 10 years for qualified businesses. If minimum hiring standards are met and at least 30% of the firm's new hires are either residents of the Enterprise Zone or JTPA-eligible residents of the municipality, the credit becomes 50% over ten years.
- o Property Tax Abatement - a 5-year, 80% abatement of local property taxes on real estate and machinery and equipment that is new to the Grand List of the municipality. The State currently reimburses the municipality for 75% of its foregone tax revenues under this program.
- o Job Grants - a grant of \$500 (to a maximum of \$75,000) for each new, full-time position that is created by a qualified business. If minimum hiring standards are met and at least 30% of a firm's new positions are held by either residents of the Enterprise Zone or by JTPA-eligible residents of the municipality, the grant amount increases to \$1,500 for each new position created. Businesses have up to twenty-four months in which to complete a hiring program.

A limited number of Service Sector firms (as determined by Standard Industrial Classification Codes) are eligible for a \$500 grant for new jobs created.

- o Deferred Assessment - a minimum 7-year, graduated deferral of increased assessment resulting from real estate improvement to residential and commercial/retail property. 100% of the increased assessment is deferred during the first and second years; this declines to 10% in the seventh year.
- o Sales Tax Exemption - on purchases of manufacturing machinery and replacement parts.
- o Specialized Job Training and placement assistance.
- o Additional Incentive - recently made available in Enterprise Zones as well as throughout the State of Connecticut is as follows: all new manufacturing machinery and equipment that is acquired and installed after October 1, 1990 and which is 5-or-7 year depreciable for IRS purposes will be eligible for a 4 -year, 100% abatement of local personal property taxes.

Area Eligibility Criteria

Primary census tract:

- o 25% or more of the population below poverty level
- o 25% or more of the population dependent on welfare
- o An unemployment rate twice that of the State average

Secondary census tract:

- o all of the above three criteria reduced to ratios of 15%, 15% and 1.5 times the unemployment rate, respectively

Highlights of Zone Activity

Connecticut's eleven zones have stimulated over \$415 million in new investment through June, 1990. This has resulted in the creation of 7,341 jobs and the retention of 9,185 others.

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June 1991

DELAWARE

Legislation was enacted in 1984.

Number of zones 30 targeted low income census tracts plus additional public and non-profit economic development areas.

Zone Incentives

- o For each new \$100,000 investment, a \$500 tax credit for targeted industries, and a \$250 tax credit for commercial and retail firms located in designated census tracts. Targeted industries include: manufacturers; wholesalers; laboratories or similar facilities used for scientific, agricultural or industrial research, development or testing; any combination of these activities; and the administration or management required to support any of these functions.
- o For each new employee for which at least \$40,000 in new investment has been made, a \$500 tax credit for targeted industries, and a \$250 tax credit for commercial and retail firms located in designated census tracts.
- o The corporate income tax credits are for a 10-year period and unused credits can be carried forward throughout this period. However, credits can never amount to more than 50 percent of the company's pre-credit tax liability in any one year.
- o For targeted industries located in targeted areas, a 100% reduction in license fees for 5 years, followed by a 10-year write-down.
- o For commercial and retail operations, a 10-year write-down of license fees.

Eligibility Criteria

"Targeted Areas" for targeted industries are:

- o Any real property located within the State and owned by the State or any political subdivision, or instrumentality thereof.
- o Any real property located within the State and owned by an IRS section 501(c)(3) organization which is organized and operated solely for the purpose of fostering economic development within the State.
- o Any Foreign Trade Zone located within the State.

- o Thirty specifically identified low-income Census tracts.

"Targeted Areas" for commercial and retail businesses are:

- o Thirty specifically identified 1980 low-income census tracts.

Background

The Delaware legislature passed the Blue Collar Jobs Act of 1984 during a special session in August of that year. Effective January 1, 1985, the Act uses the Enterprise Zone concept to target certain industries and low-income areas for special tax incentive treatment in an effort to stimulate new growth and job creation.

Highlights

To date, only a few zones have been active, with the greatest success coming from the development of industrial parks. Some 90 jobs have been created with \$42 million in investment to date.

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June 1991

DISTRICT OF COLUMBIA

Legislation was enacted in 1988.

Number of zones 3

Zone Incentives

- o Real property tax abatement for new construction and rehabilitation of commercial and industrial facilities.
- o Fifty percent credits for two years on business franchise taxes (corporate income tax) for wages paid to qualified employees and workman's compensation paid for qualified employees. The credits are capped at \$7500 per qualified employee and 30 percent of net income of the business. The credits may be carried over for five years.
- o Five-year carry over credit on business franchise taxes equal to the difference between the fair market rental value and the actual rent charged for child development centers located in property owner's facility.
- o Five-year 100 percent real property tax abatement for first time low and moderate income homeowners; with recordation and transfer taxes exemptions.

Eligibility Criteria

Must meet one of the following factors:

- o Rate of unemployment must be 150 percent of the District of Columbia rate of unemployment.
- o A decrease in population of 20 percent between 1980 and 1990.
- o Seventy percent of the population must have incomes less than 80 percent of the District of Columbia average household income.

Background

Three zones were designated in 1986 by administrative issuance. Tax incentives legislation was passed in 1988, but they will not go into effect until the regulations are promulgated, probably later in 1991. However the other aspects of the program

are available now, targeted services by city departments and a million dollar loan pool for qualified businesses.

Highlights

Since 1986, over 236 single-family homes and 2,353 multifamily apartments have been rehabilitated in the District of Columbia's Development Zones at a total expenditure of \$15 million. In 1989, five commercial projects were begun at a cost of \$1.5 million; and, as of April 1990, day care services were expanded to accommodate 2,251 children in 47 licensed day care facilities. Over 1,135 Development Zone youths secured permanent jobs in 1989 through the youth Employment Act under the Department of Employment Services. Office of Business and Economic Development expended \$4.6 million during 1987-91. They retained or created 302 permanent jobs.

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June 1991

FLORIDA

Legislation enacted in 1984 and revised to be competitive in 1987.

Number of zones 30

Zone Incentives

- o A corporate income tax credit equal to 15% of the first \$1,500 in monthly wages of new employees for a period up to 12 months (24 months for corporations located in an Enterprise Zone). Employees must reside in the zone, and each employee's salary must not exceed \$1500 per month. Unused credits may be carried forward up to five years. Effective dates 7/1/80 - 6/30/94.
- o A credit against the corporate income tax is provided for new or expanded businesses equal to the value of ad valorem taxes levied and paid for operating purposes on new and additional properties. Credit can be claimed for 10 years up to a maximum of \$50,000 annually.
- o Sales tax exemption for building materials , business property, and electric energy use in the zone.
- o Authorized for use by local governments
 - Property tax abatement
 - Occupational license fee abatement
 - Locally generated or Federal community development funds targeted for capital projects in the Enterprise Zones

 - establishment of a community redevelopment plan and trust fund

 - additional local services
 - reduce local government regulations
 - industrial revenue bonds

Area Eligibility Criteria

(Through June 30, 1994)

- o Housing conditions
- o Per capita income
- o Percent of elderly and youth residents

- o Unemployment
- o Per capita local taxes
- o Percent of vacant commercial space
- o Crime rate
- o Increase in property values

Highlights of Zone Activity for 1988-89

Jobs created, for sales tax credit only	1,482
Jobs tax credits awarded to business for	
sales taxes	\$65,377
corporate taxes	\$9,876,520
Property tax credits awarded	\$1,762,725
Tax credits for contributions to non-profits	\$1,107,933

Number of business using sales tax exemptions for	
business property	40
building materials	69
electrical energy	3

Background

State legislation passed in June 1984 created a new competitive Enterprise Zone program beginning in January 1987, after the existing program expired. Designations is limited to 6 zones in each of 5 population size categories.

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June 1991

GEORGIA

Legislation was enacted in 1982.

Number of Zones 3

Zone Incentives

- o Ad valorem tax reductions on property taxes and an inventory tax incentive for 25 years, with a 100% property tax reduction in the first five years and 80, 60, 40, and 20 percent reductions in subsequent five year periods.

Area Eligibility Criteria

- o The poverty level in 1979 must be double the Fulton County average.
- o The percent of labor force in 1979 that was unemployed is double the county average.
- o Zone areas cannot be less than 50 acres.

Highlights of Zone Activity

In April 1983, the City of Atlanta picked its first zone area, a 330-acre Atlanta Industrial Park, and generated 2,100 jobs, 3.1 million square feet and \$75 million in capital investment. The City's Atlanta Economic Development Corporation continues to oversee it. A second zone, designated in December 1984, included a General Motors Lakewood Assembly Plant. The third Enterprise Zone, Southside Industrial Park was dedicated on July 17, 1985. The 300 acre industrial park has added 400 new jobs with a \$25 million capital investment.

Zone Designations

Georgia has passed a unique Enterprise Zone bill that creates Atlanta as the only eligible area. Atlanta has three zones. Pending legislation would allow other communities to create "development districts" which would have incentives similar to those offered in Atlanta's Enterprise Zones.

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June 1991

HAWAII

Legislation was enacted in 1986.

Number of zones None, rules recently approved.

Zone Incentives

State Incentives

- o Seven-year exemption from general excise taxes on the gross proceeds from all business within the zone
- o Eighty percent income tax abatement the first year, decreasing 10 percent each year over the next six years
- o Income tax credit equal to 80 percent of the unemployment taxes paid during the first year, decreasing 10 percent each year over the next six years.

County Incentives

These may include, but are not limited to the following

- o Property tax abatement or freeze, or tax increment financing
- o "Fast track" or priority permit processing
- o Zoning or building permit waivers or variances
- o Priority consideration for CDBG or other federal programs

Eligibility Criteria

A nomination area must consist of contiguous United States census tracts based on the 1980 U.S. Census and meet one of the following two requirements

- o At least 25% of the population must have incomes below 80% of the median income of the county or
- o An unemployment rate 1.5 times the State average

Business Eligibility Criteria

In order to be eligible to participate in the program, a business located in an enterprise zone must be engaged in manufacturing, wholesaling, or the repair and/or maintenance of tangible personal property and must also derive at least 50 percent of its annual gross receipts from eligible transactions conducted within the zone.

Existing businesses in the zone

- o After designation the business must increase its average annual number of full-time enterprise zone employees by at least 5 percent by the end of its first 12 months of participation in the program. Also, at least 40 percent of this increase must be attributable to "low income" (income less than 80 percent of the median income of the county prior to hiring date) employees. Finally, the initial increase in the average number of full-time employees must be at least maintained in subsequent years of participation, while the proportion of "low income" employees must be increased by at least five percent each year until at least 40 percent of the firm's full-time employees are "low income" persons.

Zone Designations

- The State does not hold a competition for zone designation, but reviews county zone nominations to assure that the counties have made an adequate commitment to redevelopment and are offering worthwhile local incentives.

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June 1991

ILLINOIS

Legislation was enacted in 1982.

Number of zones 82 in 1990

Zone Incentives

- o Authority for cities or counties to modify local ordinances and regulations dealing with zoning, licensing, building codes, rent, and price controls.
- o The Illinois Development Finance Authority has set aside \$100,000,000 of its lending authority for use exclusively in Enterprise Zones.
- o Individuals or corporations can deduct from their adjusted gross income an amount equal to the dividends paid by a corporation that conducts substantially all its business in an Enterprise Zone.
- o A business entity may receive a deduction against income subject to State taxes for an amount equal to a contribution to a qualified, designated zone organization sponsoring a project which has been approved by the designating local government. The organization must qualify as a charitable organization and meet the requirements of Section 501(c)(3) or 501(c)(4) of the Internal Revenue Code and be approved by Department of Commerce and Community Affairs (DCCA).
- o Building material retailers in communities having Enterprise Zones which sell materials for projects in Enterprise Zones involving remodeling, rehabilitation, or new construction may receive a point of sale exemption on State sales tax.
- o Any taxing district may order the county clerk to abate any portion of its taxes on real property located within an Enterprise Zone. The amount may not exceed the amount attributable to improvements, renovation, or rehabilitation of existing improvements.
- o A taxpayer conducting a trade or business in an Enterprise Zone may receive a \$500 tax credit per eligible employee hired to work in a zone during the taxable year, if the taxpayer hires 5 or more eligible employees and total full-time employees increase by at least 5 over the previous tax year. The credit applies to eligible employees hired after January 1, 1986. An eligible employee must be certified as a dislocated or economically disadvantaged

worker in or be based in an Enterprise Zone, and be employed at least 180 consecutive days for 30 or more hours per week.

- o A business certified by the DCCA as making an investment which causes the creation of at least 200 jobs or the retention of at least 2,000 jobs may receive an exemption from the State 6.25 percent sales tax on tangible personal property used or consumed in the manufacture or assembly of personal property for retail sale or lease. Such property may include: repair or replacement parts and equipment; manufacturing fuels; and materials and supplies for the maintenance, repair or operation of machinery, equipment and pollution control facilities.
- o A business certified by the Illinois Department of Commerce and Community Affairs as making an investment which causes the creation of at least 200 full-time equivalent jobs or the retention of at least 1,000 full-time jobs may receive an exemption from State utility taxes. The Department will develop rules for determining the term and percentage of the exemption.

Area Eligibility Criteria

- o A proposed Enterprise Zone must satisfy at least one of four criteria concerning poverty, unemployment, low income or population loss.
- o The poverty criterion is met if the poverty rate for each census tract which contains any part of the Enterprise Zone was at least 20 percent as of the 1980 federal census.
- o The low income criterion is met if at least 70 percent of the households in the zone have incomes equal to or less than 80 percent of the median household income of the applicant community in which the zone is located.
- o The unemployment criterion is met if the zone has an estimated annual average unemployment rate of at least 120% of the State's average unemployment rate for the 12 month period ending the prior June 30.
- o The population loss criterion is met if the Enterprise Zone suffered a population decrease of 20 percent or more between 1970 and 1980 as determined by the 1980 federal census.

Highlights of Zone Activity

	1984-1989	1990
Number of businesses investing	5,247	1,807
Dollars invested by companies	\$4,024,094,440	\$623,047,394
Jobs created	54,422	14,876
Jobs retained	120,298	31,655

Contact Person: Thomas R. Henderson
Enterprise Zone Program Manager
Dept. of Commerce and Community Affairs
620 East Adams, 5th floor
Springfield, IL 62701
(217) 785-6145

Or

Marci Buettgen
Chicago Coord. for Program Administration
Dept. of Commerce and Community Affairs
State of Illinois Center
Chicago, IL 60601
(312) 917-4075

June 1991

INDIANA

Legislation was enacted in 1983.

Number of Zones 14

Zone Incentives

- o All income from wages, salaries, business investment, interest which is derived from sources within an Enterprise Zone that exceeds the income earned in the zone prior to its designation is exempt from the gross income tax.
- o Tax credit of 5% of interest earned on loans to Enterprise Zone firms or on loans for improvements to real property(including residential).
- o Employer tax credit of 10% of qualified resident employee wages up to \$1,500 per employee;
- o Resident employee tax deduction equal to one-half of adjusted gross income up to \$7,500.
- o Property tax credit in the amount of property tax liability on inventory in an Enterprise Zone.
- o An industrial development revolving loan fund of \$2,000,000 for investment in Enterprise Zone businesses by Small Business Investment Corporation, Minority Enterprise Small Business Investment Corporation, and the Corporation for Innovative Development. Loans are limited to not more than \$200,000.
- o Tax increment financing funds resulting from projects in an Enterprise Zone may be used for job training, job enrichment activities, and basic skills development.
- o Tax credit available to individual investors of up to 30% of the cost of stock in an Enterprise Zone business. The percentage is determined by the employment and investment impact on the zone and its residents.

Eligibility Criteria

- o 25% of resident households are below the 80 census poverty level
- o Unemployment 1.5 times the State average for the past 18 months

- o Population of more than 2,000 but less than 8,000
- o An area greater than .75 square miles, but less than 3 square mile with a continuous boundary
- o Property suitable for a mix of development - commercial, industrial, residential
- o The designation of an Urban Enterprise Association meeting requirements of the Act
- o General distress of area
- o A procedure for streamlining local government regulations and permits

Local commitment to

- o Crime prevention activities involving zone residents
- o A plan for infrastructure improvements capable of supporting increased development activity
- o Fill the gaps left by government programs in community and economic development

Contact Person: Craig Hartzler, Chairman
State Enterprise Zone Board
Department of Commerce
Indiana Commerce Center
One North Capitol, Suite 700
Indianapolis, IN 46204-2248
(317) 232-8911

June 1991

KANSAS

Legislation was enacted in 1982.

Number of zones, over 200 city and 55 county zones. No limit to number.

Zone Incentives

- o Sales tax exemptions on purchases of certain tangible personal property or services
- o Eligible for tax increment financing
- o 10 year Employer tax credit of:
 - \$350 for each employee living in Kansas
 - \$500 for each disadvantaged employee
- o 10 year \$350 investment tax credit for each \$100,000 in qualified new investment
- o Review and modification of regulations having a negative impact on economic viability of the zone
- o Targeting of State programs, funds, and services

Area Eligibility Criteria

- o A county or a city may apply
- o Maximum of 25% of land area and population of jurisdiction
- o Widespread unemployment, poverty, and general distress determined by one of the following three
 - Population loss of 10% between 1970 and 1980
 - At least 70% of the household with incomes below 80% of the city median
 - An unemployment rate at least 1 1/2 times the State average rate for the past 18 months

and one of the following two

- Substantial demolition, deterioration abandonment of commercial or residential structures
- Substantial tax arrearage

o At least one local incentive

Designation period five years.

Highlights of Zone Activity

In 1989, 177 corporations took advantage of the job and investment creating tax credits, a savings of \$4.3 million. Nearly \$750 million in new capital improvements was generated for business facilities and 7,146 jobs were created.

Contact Person: David Ross
Program Manager
Kansas Department of Commerce
400 Southwest 8th St., 5th floor
Topeka, KS 66603
(913) 296-3485

June 1991

KENTUCKY

Legislation was enacted in 1982.

Number of zones 10

Zone Incentives

- o Exemption from State income tax on the gain from the sale of qualified property
- o Exemption from State tax on interest earned from loans to qualified businesses
- o Exemption from sales and use tax on building materials, and equipment and machinery which a qualified business purchases for use in the zone
- o Exemption from motor vehicle usage tax on vehicles used by qualified businesses in the zone
- o State net operating losses may be carried forward by qualified businesses for the life of the zone
- o Neighborhood Enterprise Associations with zone residents as members can lease for at least 99 years, at no more than \$1, any State and local property not in use

Area Eligibility Criteria

- o Areas of pervasive poverty, unemployment, and economic distress
- o Decrease in population
- o A continuous boundary
- o Local government participation

Highlights of Zone Activity

As of November 1990, 1,488 qualified businesses had created 18,154 jobs and contracted for \$1.7 billion in new capital investments. New business certifications total 666, the remaining are certified existing businesses. Zone designations are for 20 years.

Contact Person: Sara Bell, Enterprise Zone Coordinator
Department of Economic Development
Capitol Plaza Tower, Suite 2300
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(502) 564-7140

June 1991

LOUISIANA

Legislation was enacted in 1981.

Number of zones 750

Zone Incentives

- o Qualified businesses receive \$2,500 tax credit per net new employee with a \$5,000 credit for an aerospace or aviation employee
- o Qualified businesses are exempt from State sales tax for purchase of plant and equipment

Area Eligibility Criteria

- o Urban and rural areas are eligible
- o Considerations are given for
 - unemployment and youth unemployment
 - per capita income
 - migration
 - residents receiving public assistance
- o Local governments must agree to
 - apply to the U.S. Department of Commerce to have the Enterprise Zone declared to be a free trade zone
 - devise and implement a program to improve police protection within the zone
 - assist the State Department of Commerce (DOC) in certifying employers to be eligible for the EZ benefits
 - authorize the DOC to supersede certain specified local regulations and ordinances which may serve to discourage economic development within the Enterprise Zone
 - assist the DOC in evaluating progress made in any Enterprise Zone within its jurisdiction

Highlights of Zone Activity

The Louisiana program is active. The State's five-year projections of permanent new jobs created, as of February 1989, for approved projects under contract is 25,361. Total projected investment for contracted projects is expected to be \$2.2 billion.

Background

Louisiana differs from most other states in that businesses must apply to the State Board of Commerce and Industry in order to qualify for zone incentives. The Board, after consultation with the secretaries of the Department of Commerce and Department of Revenue and Taxation, and with the approval of the governor, may then enter into contract with the approved business.

Zone Designations

- o 750 enumeration districts designated in more than 107 jurisdictions; up to 1053 enumeration districts or one-fourth of the State is eligible; process is noncompetitive.

Contact Person: Dianne Barksdale
Enterprise Zone Coordinator
Department of Commerce
Office of Commerce and Industry
P.O. Box 94185
Baton Rouge, LA 70804-9185
(504) 342-5399

June 1991

MAINE

Legislation was enacted in 1987.

Number of zones 4, all will sunset June 30, 1992.

Program Status

In March 1990 emergency legislation was enacted which made several changes.

The Jobs Grants Program which provided grants up to \$1,250 for newly created jobs was eliminated and the remaining funds were distributed to the four zones (\$53,000 each).

The Interagency Task Force consisting of State and Federal agencies and the representatives from each zone must meet quarterly to review projects and coordinate resources and identify other potential resources.

The Job Opportunity Commission is charged with seeking independent assistance in the evaluation of the program. This evaluation must be made available to the Governor and the Executive Director of the Legislative Council and the joint standing committee no later than October 1, 1991.

The legislature appropriated \$330,000 for FY90 and \$350,000 for FY91.

Zone incentives

- o Managerial and business development services to businesses in the zone through the Small Business Development Centers
- o Use \$750,000 from the Maine Job Development Program Fund to be administered by the Finance Authority of Maine
- o Several State systems and programs will coordinate resources and services for local and regional planning, housing improvements, infrastructure development, education, job training, work incentive program, dependent care, community economic development business promotion and marketing activities
- o The four zones each received \$53,000 grants from the remaining amount of the Job Grants Program for locally decided activities approved by the Department of Economic and Community Development

Area Eligibility

- o Unemployment 1.5 times the State average
- o Per capita income less than 80 percent of the State average
- o A decline in population or labor force
- o The level of public assistance in the area
- o At least one zone shall be in each of the following areas: one with significant layoffs, an urban zone with more than 10,000 population, a rural zone with less than 10,000 population, a zone which will ensure the retention or creation of job opportunities through the location or expansion of industry

Contact person: Margaret R. Marshall
Program Manager
Office of Community Development
219 Capital Street
Augusta, Maine 04333
(207) 289 6800

June 1991

MARYLAND

Legislation was enacted in 1982. The first four zones were designated in 1983.

Number of Zones 15

Zone Incentives

- o Local property taxes for 10 years
- o Wages paid to new employees, including the rehiring of laid-off workers, of \$1,500 during the first year and \$1,000 during the second year for disadvantaged workers or \$500 for a non-disadvantaged worker
- o Venture Capital Guarantee Fund with \$2 million in loan guarantees
- o Larger loans for qualified businesses from Maryland's existing loan programs

Eligibility Criteria

Must meet one of the following requirements

- o Unemployment at least 50% above the State or national level, whichever is greater
- o Low income poverty area
- o 70% of the residents have incomes less than 80% of median family income in the political subdivision
- o A 10% decrease in the population between 1970 and 1980 and either chronic abandonment or demolition of property or substantial property tax arrearage, exist

Highlights of Zone Activity

By December 1989, business activity in Maryland's zones had generated almost 1,600 jobs and over \$43.5 million in private investment.

Background

No more than six zones may be designated in any 12 months period. No more than one zone may be designated within any county during a calendar year.

Contact Person: Jerry Wade
Enterprise Zone Program Administrator
Dept. of Employment & Economic Development
217 East Redwood Street, 11th floor
Baltimore, Maryland 21202
(301) 333-6950

June 1991

MICHIGAN

Legislation was enacted in 1986 and revised in 1990.

Number of Zones 1

Zone Incentives (10 years)

- o New Firms
 - Exemption from the Single Business Tax
 - Exemption from the Sales and Use Tax on purchases of tangible personal property
 - 65 percent reduction on local property tax

- o Expanding firms(must invest amount equal to State Equivalent Value(SEV)).
 - Exemption from the Single Business Tax
 - Exemption from the Sales and Use Tax on purchases of tangible personal property
 - A 65 percent reduction on local property tax on portion of property representing investment

- o All other firms, may receive a property tax credit for an amount down to the State wide averages millage rate for amounts spent:
 - To restore, alter, renovate, or improve real property locate in the Enterprise Zone,
 - 25 percent of wages paid to Benton Harbor residents who have been unemployed for the previous six months, and
 - Cash and in-kind contributions made to local taxing units.

Eligibility Criteria

- o An average unemployment rate of more than 25% for the most recent calendar year
- o Median family income less than 55% of the State average median family income as reported in the 1980 federal decennial census
- o Most recent average millage rate levied for use by the local governmental unit must be more than 30 mills
- o State equalized value of the local governmental unit must be less than 4,000 per capita according to the most recent certification by the Michigan Department of Commerce for the Small Cities Community Development Block Grant needs index

Background

Only Benton Harbor is designated as a State Enterprise Zone. Benton Harbor was designated in 1986. Eligibility criteria is written in such a manner that only Benton Harbor is eligible for zone designation.

Highlights of Zone Activity

Data current as of December 31, 1990

Firms certified	84
Jobs created	700
Total investment	\$31 million

Contact Person: John Iverson
Enterprise Zone Authority
Michigan Department of Commerce
525 W. Ottawa
Lansing, Michigan 48909
(517) 335-2108

June 1991

MINNESOTA

Legislation was enacted in 1983. Program's first full year of operation was in 1984. Zones were established to last seven years and then sunset.

Number of Zones 16

Sixteen zones encompassing 24 cities have been designated. Six of these zones are border zones and 10 are competitive zones. Six zones expired in October 1990: Duluth, Mankato, Minneapolis, St. Paul, Thief River Falls and Virginia/Mt. Iron.

The remaining five competitive zones will expire in October 1991. The remaining five border city zones will continue until their tax credit allocations are spent.

Zone Incentives

Competitive zones

- o \$20,200,000 is available for tax reductions over the life of the zones, which is allocated for use by each zone
- o Income tax credit for sales taxes paid on construction materials or equipment purchased for use in the zone
- o Up to \$3,000 income tax credit annually per new employee.
- o Income tax credit for a percentage of the cost of debt financing to construct new facilities in the zone

Border Zones

- o \$18,800,000 is available for tax reductions over the life of the zones
- o Up to \$1,500 income tax credit per existing worker employed in the zone
- o State paid property tax credit for a portion of property taxes paid by existing commercial or industrial facilities located in the zone

Eligibility Criteria

- o Less than 400 acres and a continuous boundary
- o Qualifying local contributions

Competitive Zones

- o No more than one competitive zone in a county unless the county contains a city of the first class
- o Competitive zones must be located in an economic hardship area
- o Average market value in a zone must be \$100,000 or less per acre except for zones located in a city of first class where the value must be \$300,000 or less per acre
- o Population of the economic hardship area must be
 - o At least 4,000 in a SMSA
 - o At least 2,500 outside a SMSA
 - o The hardship area must have two of the following characteristics: unemployment at 120 percent of the State average, average incomes at less than 90% of the State average, or 15% substandard housing

Border Zones

- o A city with a contiguous border with a city in another State or with a contiguous border with a city in Minnesota which has a contiguous border with a city in another State
- o Determined to be economically or fiscally distressed

Highlights of Zone Activity

Minnesota's two-prong program successfully addresses the fiscal disparity in the State's border cities and the economic distress in the state's urban, agriculture and iron mining areas. While the Border City Program concentrates on equalization with neighboring States with secondary emphasis on the creation of new development, the Competitive Zone Program focuses on encouraging new economic growth and new job creation in distressed areas.

Data current as of January 1, 1990:

Jobs created:	6,175
Jobs retained:	37,500(6,295 annual average)

Contact Person: Tom Helgesen
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150 East Kellogg Boulevard
St. Paul, MN 55101
(612) 297-1363

June 1991

MISSOURI

Legislation was enacted in 1982, program became operational in 1983.

Number of Zones 37

A maximum of 33 zones were originally authorized and as of July 1988, all 33 zones had been designated. Legislation in 1989 and 1990 authorized 41 zones, 37 of which have been designated and 2 more are pending.

Zone Incentives

- o Tax Credits
- o If 30% of the new employees are zone residents or are considered "difficult to employ", tax credits are available for 10% of the first \$10,000 in investments, 5% of the next \$90,000 and 2% of the remaining qualifying investment
- o Up to \$1,200 in tax credits for each new hire
 - o For each new job, regardless of the time of year started, \$400 in tax credits
 - o For each 3 months the new hire lives in the Enterprise Zone, \$100 in tax credits
 - o For each 3 months that a "difficult to employ" person works on the job, \$100 in tax credits
- o Up to \$400 in training credits for training other than JTPA or State training program
- o State income tax exemption of 50% for 10 years to be earned by a zone business if 30% of the firm's employees are zone residents or have exhausted their unemployment compensation benefits
- o Unused tax credits will be refunded at a rate of 40% or up to \$50,000 for the first year, and 25% or up to \$25,000 for the second year
- o A minimum 50% exemption from local ad valorem property taxes for at least the first 10 years for improvements to real property. This may run for 25 years depending upon the decision of the local government
- o A tax increment financing law became operational in 1985
- o A direct loan program for qualifying Missouri businesses became effective in 1983
- o Infrastructure improvements are required as part of the competitive Enterprise Zone program

Eligibility Criteria

- o Population
 - o Within an MSA, at least 4,000 but not more than 32,000
 - o Outside an MSA, 1,000 to 20,000
- o Areas of pervasive poverty, unemployment, and general distress
- o Meets UDAG criteria
- o All of the following must be present
 - o 65% of the population below 80% of the median income for the State
 - o Unemployment 50% above the average rate of unemployment for the State
- o Cooperation from the localities

Highlights of Zone Activity

Significant emphasis is placed on creation of new jobs for residents residing in the Enterprise Zone. Many of the tax incentive programs are geared towards that concept.

Data available from 1983 through December 1990

Jobs created: 11,702
Total investments: \$541 million

Contact person: William O. Green
Coordinator, Enterprise Zone Program
Department of Economic Development
P.O. Box 118
Jefferson City, Missouri 65102
(314) 751-6835

June 1991

NEVADA

Legislation was enacted in 1983, program became operational in 1984.

Number of Zones 2

Authorization is for 8 zones per year for 6 years with no more than 3 zones in the same county. Two zones, Las Vegas and North Las Vegas, have received designation at this time.

Zone Incentives

- o Technical assistance
- o Vouchers for training
- o Regulatory relief
- o Revenue bonds
- o Tax increment financing

Incentives available to all Nevada businesses

- o No corporate income tax
- o No personal income tax
- o No inventory tax

Eligibility Criteria

- o Contiguous area
- o Depressed area
- o Located within a city or entirely within the unincorporated areas of the county
- o A city, county, or municipality must adopt an ordinance designating the area
- o Local incentives offered

Highlights of Zone Activity

Two hundred jobs have been created in Las Vegas.

Contact Person: Lori Martin
Commission on Economic Development
Capital Complex
Carson City, Nevada 89710
(702) 687-4325

June 1991

NEW JERSEY

Legislation was enacted in 1983, program became operational in 1984.

Number of Zones 10

Zone Incentives

- o A one time tax credit of \$1,500 for hiring residents of a city where a zone is located who have been unemployed or dependent upon public assistance for at least 90 days
- o Credit of \$500 for hiring certain other full time employees
- o Subsidized unemployment insurance costs, for certain new employees
- o If an eligible firm does not qualify for employee tax incentive, it may receive an incentive tax credit of 8 percent of investment in the zone
- o Sales tax exemptions for materials and for tangible personal property
- o State regulatory relief by zone request
- o Priority for financial assistance from New Jersey Local Development Financing Fund (LDFF) and Job Training Program

Eligibility Criteria

- o An area defined by a continuous border
 - Must have one of the following
 - o An unemployment rate 50% above the national unemployment rate
 - o Income of 20% of the population is below the poverty level
 - o 20% of the residents depend on public assistance
- o Two of the first 5 zones designated must be in southern New Jersey

Highlights of Zone Activity

Data current as of January 1991

Jobs created: 34,705
Total investments: \$2.96 billion (actual)

Contact Person: S. Charles Garofalo
Urban Enterprise Zone Administrator
Dept. of Commerce & Economic Dev.
20 West State Street CN829
Trenton, New Jersey 08625
(609) 292-1912

June 1991

NEW YORK

Legislation was enacted in 1986, first zones designated in 1987.

Number of Zones 19

Up to 40 economic development zones over 7 1/2 years.

Zone Incentives

- o Reduction of 3 percent on utility rates
- o Wage tax credit if at least 20% of new jobs are filled by zone residents, a higher rate exists for targeted employees
- o Increased investment tax credit at 8-10% for new investments in the zone
- o Capital corporation investment tax credit equal to 15 percent of the stock of the corporations
- o State sales tax exemption on building materials used in construction or rehabilitation of commercial or industrial real property, a similar incentive may be available at the local level
- o Local real property tax abatements may be available at the local level
- o Tax increment financing available through the Enterprise Zone statute
- o Priority for programs and services available through other State agencies
- o Zone statute allows the creation of zone capital corporations

Eligibility Criteria

Size of Zones

- o Up to 1 square mile within a town with a population of more than 25,000
- o Up to 2 square miles within a town with a population of less than 25,000

Eligible Census Tracts

- o Poverty rate of at least 20%
- o Unemployment rate of at least 25% above the State unemployment rate
- o Zone population of at least 2,000

Counties which do not contain an eligible census tract may apply based on the following criteria

- o Poverty rate of at least 13%
- o Unemployment rate of at least 25% above the State unemployment rate
- o Zone population of at least 2,000

- o Of the total land, 25% must be vacant, abandoned or otherwise available for industrial or commercial development

Highlights of Zone Activity

Data current as of January, 1991:

Jobs created:	
Actual	3,535
Projected	11,314
Jobs retained:	not calculated
Total investments:	\$584 million (projected)

Contact Person: Liz Abzug
Dir. Economic Development Zones Program
1515 Broadway
New York, New York 10036
(212) 827-6125

Frank Cardinale
Deputy Director, Economic Development Zones Program
1 Commerce Plaza, Rm 980
Albany, New York 12245
(518) 473-6929

June 1991

OHIO

Legislation was enacted in 1982, new legislation was approved in 1988 and expires in 1992.

Number of Zones 193 No limit to number of zones

Zone Incentives

In city-designated zones:

- o Exemption of taxes on real property and tangible personal property for new businesses and the incremental value of renovated businesses up to 100% of added value for up to 10 years.

In county-designated zones:

- o In a municipality, exemption on real property and tangible personal property up to 100 percent for up to 10 years.
- o In a township, exemption for a period of up to 10 years and up to 75% of taxes of real property and tangible personal property.

The State of Ohio may provide additional benefits including

- o Reductions in State corporate franchise and income taxes
- o Tax credits for training programs for newly hired employees up to \$1,000 per employee
- o Tax credits for reimbursing newly hired employees for day care services, up to \$300 per child for up to 2 years
- o Reductions of State payroll tax on compensations paid to qualified employees

Eligibility Criteria

All urban Enterprise Zones in Ohio must

- o Be located in a municipality, township or both
- o Have a single continuous boundary
- o Have a population of at least 4,000 and be comprised of complete block groups, census tracts, or enumeration districts
- o Meet UDAG eligibility requirements or contain a substantial portion of vacant or undeveloped land

Urban Enterprise Zones must also meet one of the 5 following requirements

- o Unemployment 50% above the national average
- o Designation as a low income poverty area
- o Structures in the area have been abandoned, demolished, or have delinquent taxes, and the area lost 10% of its population between 1970 and 1980; or
- o 70% of the area's residents have incomes less than 80% of the municipality's median per capita income
- o The area must have substantial vacant, developable land.

All rural Enterprise Zones must

- o Be located in a municipality, township, or both
- o Have a single continuous boundary
- o Have a population of at least 1,000
- o Contain a substantial portion of vacant or undeveloped land or meet any one of the criteria listed above

City-designated zones may be located in the largest city, in cities with populations within 20,000 of the largest city, and in any county which made expenditures for aid to dependent children, general relief and food stamps equal to at least 1.25 percent of the average expenditures made by all Ohio counties.

County-designated zones may be designated by county commissioners in any municipality or township of their county with the consent of the affected municipality or township.

Highlights of Zone Activity

Data current as of January 18, 1991

Jobs created:	34,000 (projected)
Jobs retained:	55,000 (projected)
Total investments:	\$12 billion (projected)

Contact Person: Robert Stempher
Development Specialist
Office of Industrial Development
Ohio Department of Development
77 South High Street
Columbus, Ohio 43215
(614) 466-4551

June 1991

OKLAHOMA

Legislation was enacted in 1983.

Number of Zones 83

Enterprise Zone designation has been given to 38 counties. County zones are redesignated annually, based on the eligibility criteria. Enterprise Zone incentives are also available in 45 communities in addition to those counties.

Zone Incentives

- o Double the regular State investment new job tax credits available elsewhere in the State.
- o Low interest loans by Enterprise Zone districts.

Eligibility Criteria

Counties with:

- o An unemployment rate that exceeds the State average and
- o A 4 percent or more out-migration rate, or
- o An average unemployment rate 150% above the State average, or
- o An area within the corporate limits of any city or town with a majority of households having incomes less than 80% of the median income of the State, or
- o Counties or cities that are declared labor surplus areas by the US Dept. of Labor.

Contact Person: Barbara Clements
Enterprise Zone Officer
Oklahoma Department of Commerce
Box 26980
Oklahoma City, Oklahoma 73126-0980
(405) 841-5156

June 1991

OREGON

Legislation was enacted in 1985, then in 1989, new legislation, the Oregon Enterprise Zone Act of 1989, repealed and replaced the prior law.

Number of Zones 30, 4 urban and 26 non-urban, the maximum authorized.

Zone Incentives

Qualified businesses include new firms locating in a zone and those businesses that expand their employment within a zone by 10% in one year. An existing firm in an Enterprise Zone may qualify for the tax exemption without a 10 percent expansion in employment if the firm makes an investment of \$25 million or more in qualified property. Businesses in urban zones can qualify for zone incentives by concentrating new hiring on local residents. Qualifying firms must be primarily non-retail. Exceptions are made in 24 zones where hotels, motels, and destination resorts are allowed.

Locally initiated incentives become binding on local government once the zone is designated.

- o Educational and training opportunities
- o Priority use of federal funds for economic development and job training
- o Increased services (police, fire, etc.)
- o Reduced permit, user, business, professional and occupational fees
- o Special zoning districts
- o Simplified permit application procedures

Property tax exemption of 100 percent for three years to eligible business firms making an investment in qualified property. Qualified property includes new construction and machinery and equipment not already on the county tax rolls for the following kinds of investments:

- o New building or structure with a cost of a \$25,000 or more
- o Addition to or modification of an existing building or structure with a cost of \$25,000 or more (only the increase in value is eligible)
- o Site preparation that was necessary for and undertaken within six months before qualifying new construction (only the increase in value is eligible)
- o Machinery and equipment (M&E) that was newly purchased, leased or transferred from outside the county
 - o Real property M&E

- o Personal property M&E with a value of \$1,000 or more for each item and used exclusively for producing tangible goods
- o Personal property M&E with a value of \$50,000 or more for each item, regardless of use, except self-propelled motorized vehicles

Exemptions from local ordinances, except:

- o Land use
- o Health, safety, or other working conditions
- o Wage and hour requirements
- o Environmental concerns.

Eligibility Criteria

- o Contiguous area no larger than 12 square miles, excluding navigable waters
- o Application by county, city or combination thereof
- o Review by Economic Development Department and recommendation by the Department Director. The review is a competitive process among eligible applicants, striking a balance between need and probability of success.
- o Urban (contiguous urbanized portion of MSA):
Meet one of the following three criteria:
 - o Per capita income less than 80% of the State or MSA average in which the zone is located;
 - o Incidence of poverty at least twice as great as the State or MSA average; or
 - o Unemployment rate at least twice the State or MSA rate.
- o Non-urban (outside urbanized portion of MSA)
 - o Entirely within Economically Lagging Area as certified by the Governor.

Highlights of Zone Activity

Data current as of December 31, 1989

Jobs created:	3,281
Value of property exempted	\$262 million

Contact Person: Janet Hillock
 Manager, Enterprise Zone Program
 Economic Development Department
 775 Summer St. NE
 Salem, Oregon 97310
 (503) 373-1225

June 1991

PENNSYLVANIA

The program established by administrative policy initiative in 1982 and became operational in 1983. Guidelines were revised in 1988.

Number of Zones 42

Designation has been given to 42 zones in 45 communities. Nine "planning zones" are currently receiving grants to prepare enterprise development strategies to enable them to compete for zone designation.

Zone Incentives

These incentives are applicable only to Department of Community Affairs designated zones with approved enterprise development strategies, but not to planning zones preparing their enterprise development strategies.

- o Targeting of all available State programs, such as
 - o Capital for small businesses
 - o Infrastructure improvements
 - o Low interest loans for industrial land and buildings
 - o Customized job training

- o Local real estate tax abatement up to 10 years on equal declining yearly increments (e.g. 100%, 90%, 80%, etc. for 10 years or 100%, 80%, 60%, etc. for five years).

In 1990, the State legislature authorized the use of tax-increment financing.

Eligibility Criteria

- o Areas of distressed population and distressed businesses are eligible. Designation as a financially disadvantaged municipality includes a consideration of
 - o Change in fund equity
 - o Cash position
 - o Debt service
 - o Expenditures in relation to resources
 - o Pensions payable
 - o Unfunded pensions
 - o Government services which are fixed costs
 - o Real estate market value

- o Earned income tax change
- o Assessed valuation trend
- o Per capita debt
- o Percentage of population below the poverty level
- o Population change
- o Percentage of population over 65
- o Per capita income

- o No specific criteria govern the size of the proposed zone.

- o A business development survey interview of firms located within the proposed zone must be undertaken.

- o A strategy document indicating the assistance to be provided to businesses and estimates of
 - o Amount of new/expansion business investment
 - o Number of new jobs
 - o Amount of non-Enterprise Zone program public investment
 - o Increase in taxable business property.

- o Municipalities may apply for refunding beyond the fifth year of designation.

Highlights of Zone Activity

As of February 1991 some 9,850 jobs had been created in 42 Pennsylvania zones.

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June 1991

RHODE ISLAND

Legislation was enacted in 1982. Implementation of State Enterprise Zone legislation delayed until federal legislation is enacted. The legislature is proposing new bills in 1991.

Number of zones No zones designated.

Zone Incentives

- o Priority use of job training funds
- o Payroll tax credit - maximum of \$15,000 credit per employee during the first 3 years of zone operation. During the fourth and fifth years of operation, a credit equal to 75% of total wages and salaries of zone employees (no more than \$12,000 per employee) is extended. During the sixth and seventh years, a credit up to 25% of the total payroll (no more than \$5,000) per employee is offered.
- o Resident business owner tax deduction - \$50,000 per year from net worth of income during first 3 years, \$25,000 per year during the fourth and fifth years.
- o Enterprise Worker Tax Exemption - enterprise worker receiving more than 90% of gross income directly from a qualified business in the zone may deduct from State gross income either \$5,000 or the amount earned per year for a period of 2 taxable years (whichever is less).
- o No property taxes levied in the first year of operation of a qualified zone business, 20% in the second year, 40% in the third year and 60% in the fourth year.

Eligibility Criteria

- o Poverty level as defined by the Federal Office of Management and Budget
- o Unemployment level within the zone
- o The zone may not consist of more than 3 contiguous census tracts or portions thereof as defined by the 1980 census
- o Additional criteria to be determined

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June 1991

SOUTH CAROLINA - Jobs Tax Credit Program

In addition to the Jobs Tax Credit Program passed in 1987, the State passed a constitutional amendment in 1988 that allowed counties to enter into joint venture agreements to form multi-county industrial parks. These parks more closely resemble "traditional" Enterprise Zones in that they are created by governments action; encompass a pre-determined geographic area; and, offer special tax incentives.

Two or more counties create a park by local ordinance and joint agreement(contract). The counties share in the property tax proceeds.

Number of Zones All of the State's 46 counties are eligible for varying degrees of assistance. Two multi-county parks have been created in rural areas and several are in preliminary stages of development.

Zone Incentives

- o For firms engaged in manufacturing, processing, warehousing, wholesaling, research and development and service related industries.
- o Credit against corporate income tax of;
 - o \$1,000 per job for job increases of 10 or more in less developed counties,
 - o \$600 per job for job increases of 18 or more in moderately developed counties, and
 - o \$300 per job for job increased of 50 or more in developed counties.
- o The jobs credit is allowed for each new full-time employee job for five years beginning with years 2 through 6 after the creation of the new job. In year 1 (year of jobs increase), the total number of new jobs created is determined. In year 2 through 6, the monthly average number of full-time jobs subject to withholding is computed. The credit allowed in years 2 through 6 is the number of those jobs created in the previous year that are maintained in the following year.
- o An increase of new jobs of the minimum level or more for each category below the minimum increase required, no credit is allowed for that year or any subsequent year 2 through 6 unless the minimum increase is met again.
- o Companies must declare their plans to expand to the Tax Commission before the end of the calendar year in which the expansion is planned or

announced. This helps ensure that the firm receives a full tax credit in the event that the county is reclassified in subsequent years.

- o Multi-county industrial park incentives
 - o Special income tax credit
 - o Businesses are entitled to the greater(est) jobs tax credit allowed for the most disadvantaged county within the multi-county compact at the least job creation threshold; and, the dollar amount of the credit is increased by \$500 per year for each employee during the five year tax credit window.

Eligibility Criteria

- o The Tax Commission classifies each county as "less developed," "moderately developed," or "developed," and may offer tax incentives to qualified businesses throughout the county according to designation.
- o Classification is determined annually by the county's relative ranking in the State for levels of average unemployment and average per capita income.

Highlights of Zone Activity

Investments	\$300,000,000
Jobs created	500

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June 1991

TENNESSEE

Legislation was enacted in 1984 and the first zone designated in January, 1988. One zone may be designated each year.

Number of Zones 1

One zone designated in North Memphis.

Incentives for qualified businesses

- o Job creation payments of up to \$1,000 per net new employee
- o Reimbursement of 1.33 percent of the purchase price of industrial machinery for use within the zone
- o Reimbursement of 20 percent of the qualified business's contribution to a public school within an Enterprise Zone
- o Reimbursement of sales and use taxes (local and state) for building materials bought by qualified businesses within the zone
- o In 1990, the program was changed from credits against the excise tax to a reimbursement-grant program subject to an annual appropriation.

Eligibility Criteria

- o Eligibility for the designation is based on poverty, unemployment and general distress.
- o The local community must make appropriate local tax concessions, study and consider the improvement of local regulations and certify businesses for participation.

Highlights of Zone Activity

Two applications are pending.

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June 1991

TEXAS

The legislature passed a new version of the law without the federal requirement. Program rules were adopted on January 23, 1988. The first zones were approved for designation on April 12, 1988.

Number of Zones 28

An unlimited number of zones can be designated. No more than 3 zones can exist within any one political subdivision.

Zone Incentives

In any designated zone, the locality may

- o Refund the local share of sales and use tax
- o Reduce or eliminate other fees
- o Provide priority status for locally funded projects
- o Amend zoning regulations
- o Waive development fees
- o Reduce municipal utility rates
- o Provide priority status for services
- o Sales and use tax refund for job retention to qualified business (effective 9/1/91)

In any designated zone the State may

- o Adopt agency rules that encourage development in the zone
- o Waive performance bond for public works less than \$200,000
- o Give preference for State loan and grant programs
- o Give refunds of State sales tax of \$2,000 per new job created to designated enterprise projects (Maximum refund of State sales tax paid for certain machinery and/or equipment is \$1.25 million per state-designated project)
- o Franchise tax reduction for state-designated enterprise projects (effective 9/1/91)
- o Sale of publicly-owned real property below market value

Eligibility Criteria

- o The zone must have an unemployment rate of at least 1 1/2 times the local, state, or national average, or population loss of 9 percent during the most recent 6-year period.

- o The area must also meet one of the following criteria
 - o Low-income poverty area according to the last census
 - o UDAG eligible as certified currently by HUD
 - o 70% of the residents with an income less than 80% of the area median income
 - o Chronic abandonment or deterioration
 - o Substantial tax arrearage

Highlights of Zone Activity

Minimum projection

Jobs created:	9,142
Total investment:	\$711,744,906

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June 1991

UTAH

Legislation was enacted in 1988.

Number of zones 14

Authorization is for 15 zones to be designated on a county basis.

Designation period 5 years

Incentives for Qualified Manufacturing Businesses

- o State corporate franchise tax or personal income tax credit for investment in plant and equipment consisting of
 - 10% of the first \$10,000
 - 5% of the next \$90,000
 - 2% thereafter
- o Job tax credit consisting of
 - \$750 per job for manufacturing businesses
 - \$1,250 per job if the business is in one of three targeted groups designated by the county

Eligibility Criteria

County must meet 2 of the following 3 criteria

- o Unemployment of 150% of the State average
- o Per capita income of 80% of the State average
- o Net out-migration during the past 3 years

An Enterprise Zone plan indicating the local contributions must be submitted. In addition, the county must also complete an economic development plan.

Highlights of Zone Activity

39 firms created 798 jobs. The activity was mostly in Iron County with 11 firms and 533 jobs created.

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June 1991

VERMONT

Legislation was enacted in 1986.

Number of Zones 3

The maximum number of zones that may be designated is 3 with zone designation expiring in 1992.

Zone Incentives

- o Employer tax credit equal to 10% of qualified wages paid to each qualified employee, up to \$1,500 per employee
- o Employer tax credit equal to 5% of qualified wages paid to each qualified economically disadvantaged individual, up to \$500 per employee
- o Infrastructure assistance of up to \$1 million for reimbursement of annual interest costs incurred for economic development related infrastructure projects
- o State assistance grants of up to 50% of the eligible costs of approved pollution abatement projects and approved water supply projects within a zone
- o Targeted federal and State job training assistance
- o Funding for program implementation to the regional development corporation which includes the job zone
- o Preferential consideration from the Vermont Industrial Development Authority for project financing
- o Technical assistance on community improvement and economic development grant applications as well as assistance to businesses with licensing and permitting procedures
- o Direct, localized assistance provided by the Small Business Development Center

Eligibility Criteria

- o A population of at least 2,000
- o At least two of the following criteria
 - o A per capita income at least ten percent lower than the statewide capita income
 - o Unemployment loss
 - o An area unemployment rate at least 33% higher than the statewide rate

Highlights of Zone Activity

The Northeast zone saw the construction of a two town sewer that will retain jobs at a cheese plant, and provide for recreational growth, construction of the Internal Revenue Service office, creation of small business workshops, employee training, and the branches of several Canadian companies.

Poultney completed testing of its sewer system in anticipation of expansion, worked with companies interested in a vacant building, and received a planning grant.

Rockingham was successful in developing a proposal for the Ben and Jerry's warehouse project, continued to assist small businesses through a loan fund, and completed an overall upgrade of the water system.

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June 1991

VIRGINIA

The 1982 Enterprise Zone law provided for 6 zones. The law was amended in 1984 to increase the limit to 12 zones; in 1987 to increase the limit to 15 zones; and again in 1989 to increase the limit to 19 zones. As of January 1, 1990, a total of 18 zones have been designated. Program is active with zones designated in 1984, 1985, 1988, and 1990.

Number of Zones 18

Zone Incentives

- o State sales tax exemption for purchases for up to 5 years
- o State business income tax credit, starting at 80 percent of tax due during the first year, reducing incrementally to 20 percent in the fourth and fifth year
- o Credit against State business income tax based on a portion of the amount of State unemployment taxes, starting at 80 percent during the first year and declining to 20 percent during the fourth and fifth year
- o Local incentives are also available.

Businesses must meet an expenses test and employment test to qualify for State incentives.

Zone Designation Criteria

- o At least 25% of the population has an income level below 80% of the median income for the jurisdiction, or
- o The unemployment rate is at least 50% above the State average.
- o Zone size:
 - o small towns, 1/2 to 1/4 square mile;
 - o urban areas, 1 to 4 square miles;
 - o counties, Up to 4 square miles.

Highlights of Zone Activity
(for period January 1, 1984 - January 1, 1991)

Number of State Qualified Firms:	101
Jobs Created:	2,230
Jobs Retained:	not available
Private Investment (1989):	\$48,560,766

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June 1991

WEST VIRGINIA

Legislation was enacted in 1986.

In each of the 3 calendar years after 1986, the authority may designate not more than 5 Enterprise Zones. In the 4th year after 1986, the authority may designate not more than 3 zones.

Number of Zones No zones designated.

Zone Incentives

- o Credit against all State taxes imposed, 50% of the amount of interest expense it accrued or paid during the tax year to purchase inventory held for sale or use by it in the Enterprise Zone, or real property located in the Enterprise Zone, or tangible personal property having its permanent business sites in the zone. Any unused portion of the credit must be forfeited and the property must have been purchased after the Enterprise Zone was designated.
- o The sales of building materials for use in remodeling, rehabilitation, or new construction in an Enterprise Zone and the sale of new and used equipment and machinery is exempt from sales and use tax when purchased by a qualified business for use in the Enterprise Zone.
- o For State tax purposes, qualified businesses may carry forward net operating losses generated in an Enterprise Zone after an area has been designated as an Enterprise Zone for the period of existence of the zone in which the qualified business is located.

Eligibility Criteria

Any area or areas of a city, county, or State may be designated as an Enterprise Zone which has a continuous boundary or consists of non- contiguous tracts commonly owned by a municipal or county government or a local development authority.

Highlights of Zone Activity

No zones designated yet. Technical difficulties with tax credits.

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June 1991

WISCONSIN

Legislation was enacted in 1988. Legislation authorizes the designation of up to 12 zones. Designation period 7 years. Up to three one-year extensions may be authorized.

Number of Zones 8

Zone Incentives

A total of \$18 million in the form of State tax credits are available. Ten percent of the credits are held in a reserve fund. The remaining credits are allocated to each zone based on population within the zone with minimums established depending on the size of community. Businesses must be certified by the State before they can incur eligible expenses or claim tax credits. The development zone tax credits include:

- o Refundable sales tax credit for the amount of sales tax paid on building materials and equipment used in a trade or business in the zone.
- o A non-refundable 2.5 percent location credit for the costs of acquiring, constructing, rehabilitating, remodeling, or repairing real property that is used in a trade or business in a development zone.
- o A refundable jobs credit equal to 40 percent of the first \$6,000 in qualified wages for the first and second years of employment. This credit is available for hiring members of certain target groups.
- o A non-refundable 2.5 percent investment credit on depreciable tangible personal property used in a trade or business in a development zone.
- o A non-refundable 5 percent additional research credit on increased expenditures within a development zone.

Eligibility Criteria

Cities, villages, towns, Indian reservations, and, in some cases, counties may apply to designate areas within their jurisdictions as development zones. In order to be considered, the area must meet at least 2 of the following 6 criteria:

- o The unemployment rate is at least 150% of the State average over the last 18 months
- o At least 40% of those residing in the area are members of households that have household income levels at or below 80 percent of the statewide median household income
- o The area is UDAG eligible

- o The property value of the last assessment is lower than the assessment 2 years earlier
- o The percentage of households receiving Aid for Families with Dependent Children (AFDC) in the area is at least 150 percent of the percentage of households receiving AFDC in the state
- o At least 5% of the work force of the locality submitting the application was permanently laid off within the last 18 months

Areas must also meet the following criteria:

- o Continuous border following natural or man-made boundaries
- o Contiguous blocks, census tracts, or similar units
- o If located within an MSA, the zone must:
 - o Contain less than 5% of the valuation of the property of the city, village, or town
 - o If located in a city of the first class, the population of the area is not less than 4,000 nor greater than 5% of the city's population
 - o If located in a village, town, or city other than a first class city, the population cannot be less than 4,000
- o If not part of a MSA, the population must be at least 1,000 but not more than 5,000
- o If located within the boundaries of an Indian reservation, the population must be 5,000 or less

Designation is competitive and based on:

- o The degree of distress
- o Economic development strategy
- o Expansion of employment opportunities for the target population
- o Coordination of employment and training programs
- o Organizational capacity
- o Other impacts

Highlights of Zone Activity

After two years of operation through December 1990, Wisconsin has certified 41 businesses and allocated approximately \$3.6 million in tax credits. These businesses plan to invest over \$49 million in their zone projects, upgrading 775 jobs and creating 1229 new jobs. Of the new jobs to be created, 629 will be for target group members eligible for the job tax credit.

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June 1991

SUMMARY OF STATE ENTERPRISE ZONE INFORMATION

STATE	CURRENT YEAR DATA			CUMULATIVE YEAR DATA			NO. OF EZ AREAS	YEAR EZ ENACTED
	JOBS	FIRMS	INVESTMNT (\$000,000)	JOBS	FIRMS	INVESTMNT (\$000,000)		
AL	1,874	31	\$66	-	-	-	11	1987
AZ	-	-	-	-	-	-	9	1989
AR	-	-	-	16,239	-	\$1,900	448	1989
CA	-	-	-	7,041	-	382	19	1984
CO	-	-	-	9,900	-	758	16	1986
CT	-	-	-	7,341	-	415	10	1982
DE	-	-	-	90	-	42	30	1984
DC	Writing regulations			-	-	3	1988	
FL	1,482	110	12	-	-	-	30	1984
GA	-	-	-	2,500	-	100	3	1982
HA	Rules not approved yet			-	-	0	1986	
IL	14,876	1,807	623	54,422	5,207	4,024	82	1982
IN	-	-	-	-	-	-	14	1983
KS	7,146	177	750	-	-	-	255	1982
KY	-	-	-	18,154	1,488	1,700	10	1982
LA	-	-	-	25,361	-	2,200	750	1981
ME	-	-	-	-	-	-	4	1987
MD	-	-	-	-	1,600	43	15	1982
MI	700	84	31	-	-	-	1	1986
MN	-	-	-	6,175	-	-	16	1983
MO	-	-	-	11,702	-	541	37	1982
NV	-	-	-	200	-	-	2	1983
NJ	34,705	-	2,960	-	-	-	10	1983
NY	-	-	-	34,705	-	2,960	10	1983
OH	-	-	-	34,000	-	12,000	193	1982
OK	-	-	-	-	-	-	83	1983
OR	-	-	-	3,281	-	-	30	1985
PA	-	-	-	9,850	-	-	42	1983
RI	Federal legislation required			-	-	0	1982	
SC	-	-	-	500	-	300	46	1987
TN	Designation process occurring this year			-	1	-	1984	
TX	-	-	-	9,142	-	711	28	1988
UT	-	-	-	798	39	-	14	1988
VT	-	-	-	-	-	-	3	1986
VA	-	-	-	2,230	-	48	18	1982
WV	Tax difficulties			-	-	-	0	1986
WI	-	-	-	1,229	41	49	8	1988
TOT.	26,155	2,209	\$1,485	258,395	8,375	\$28,757	2,260	

U.S. Department of Housing and Urban Development
Washington, D.C. 20410-7000

Official Business