

Incentives

Businesses expanding or newly locating in Georgia are often eligible for a variety of incentives offered at the state and local levels. The following table lists major statutory and discretionary incentives and tax exemptions available to plastics and rubber companies. For detailed information on these programs, email Georgia Power Community and Economic Development at econdevga@southernco.com or see Georgia Power’s *Georgia Information*, Incentives chapter at www.georgiaresourcecenter.com/gainfo. For more detail on tax information, see the Taxes chapter.

Tax Credits:

Credits applicable to Georgia corporate income tax liability and, in some cases, payroll withholding

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| Job Tax Credit |
| Job Tax Credit Bonus |
| Retraining Tax Credit |
| Education Tax Credit |
| Small Business Growth Tax Credit |
| Research and Development Tax Credit |
| Child Care Tax Credit |
| Qualified Child Care Property Tax Credit |
| Port Activity Job Tax Credit |
| Mass Transit Tax Credit |
| Teleworking Tax Credit |
| Opportunity Zone Credits |
| Renewal Community/ EZ/EC Credits (Federal) |
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State Tax Exemptions:

Exemptions applicable to property and sales tax

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| Property Tax (discretionary incentive administered through local governments or development authorities) |
| Freeport Inventory Tax (Property) |
| Packaging Materials Sales Tax |
| Primary Material Handling Equip. Sales Tax |
| Custom Software Sales Tax |
| Telephone Services Sales Tax |
| Enterprise Zones (Property) |
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Federal Tax Exemption:

Exemption applicable to customs duties

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| Foreign Trade Zones |
| <i>Note: Additional discretionary assistance may be available at the state and local levels.</i> |