



GWINNETT COUNTY BUSINESS INCENTIVES

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A variety of business incentives are available to companies relocating to or expanding in Gwinnett County. In order to be eligible for incentives, the project has to be competitive with another jurisdiction. Incentives are typically awarded on a case-by-case basis depending on the type of company, number of jobs created, wages, physical or geographical location, and capital investment.

Target Industries:

- Advanced Manufacturing
- Supply Chain Management
- Information & Technology Solutions
- Health Sciences & Services
- Professional & Corporate Services

PROPERTY TAX ABATEMENT

Property tax abatements are designed to lower the real and/or personal tax liability on the value of new investments made in Gwinnett County. The program is focused on growing the County's target industries. Abatements are an option for companies whose investments meet minimum thresholds in the areas of job creation, average salary, and fiscal impact.

FEE REDUCTIONS & WAIVERS

In addition to expediting the building permit and zoning processes, local governments may choose to reduce or waive fees for development permits, rezoning applications, and special use permits.

STATE JOB TAX CREDIT

A job credit is a tax credit that helps fuel company expansion by rewarding job creation. In Gwinnett County a minimum of 25 jobs must be created with a maximum credit of \$1250 per job. They're available to businesses (or their headquarters) in seven sectors: Manufacturing, Telecommunications, Broadcasting, Warehousing & distribution, Research & development, Processing and Tourism. Companies receiving the job tax credit are limited to 50 percent of tax liability in a given year. The job credits may be carried forward for up to 10 years.

In addition to the Job Tax Credit your business may also be eligible for the following credits:

- Quality Job Tax Credit
- Port Tax Credit Bonus
- Work Opportunity Tax Credit
- Mega Project Tax Credit
- Investment Tax Credit
- Research & Development Tax Credit
- Retraining Tax Credit
- Film, TV & Digital Entertainment Tax Credit



OPPORTUNITY ZONES (OZ'S)

The Opportunity Zone program provides incentives for businesses to locate or expand in economically distressed areas of Gwinnett County as designated by the Georgia Department of Community Affairs. Businesses located in an OZ may qualify for Tax Credits to encourage job creation and investment.

Four Gwinnett County OZ's:

1. Duluth
2. Gwinnett County
3. Gwinnett Place



JOB TRAINING

Quick Start is the State of Georgia's internationally recognized training program for new expanding, and existing industries. In addition to new Georgia arrivals, Quick Start helps existing companies retain jobs by offering free training to businesses that add 15 or more employees. Training services cover not only job-specific skills but also automation, productivity enhancement, and human resource development training.

Additional training incentives include:

- On-the-Job Training (OJT)
- Incumbent Worker Training (IWT)
- Customized Training (CT)
- Internship and Co-op Assistance

COMMUNITY IMPROVEMENT DISTRICTS

Evermore CID, Gwinnett Place CID, Gateway85 CID, Lilburn CID & Sugarloaf CID

LESS DEVELOPED CENSUS TRACTS (LDCTS)

Less Developed Census Tracts (LDCTs) provide a boost to the regular Georgia Job Tax Credit for any company type that qualifies for this benefit. Gwinnett companies located in a LDCT and create more than five jobs may receive credits of up to \$3,500 per job, per year for five years (for a total benefit of \$17,500 per job created).

FOR MORE INFORMATION

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