Long-term Rural Enterprise Zone Facility Tax Incentives

Minimum facility criteria by eligible county—if county is not listed below, any zone location in that county is presently ineligible for this program (though not for standard enterprise zone exemption)

As of October 6, 2017, (county eligibility and minimums subject to change, per annual statistics)

Eligible Oregon County	Option A: Investment [3 & 4] ($_million)	Option B [1]: Investment [3] ($_million)	Option B [1]: Group [4]	Compensation [2]: Average per calendar year for ALL facility employees	Wage [2|†]: Average per calendar year for ALL facility employees
Baker	$17.40 – I	$8.70	III	$45,501	$35,001
Columbia *	$25.00 – I	$12.50	II	$56,175	$37,450
Coos	$25.00 – I	$12.50	II	$55,584	$37,056
Crook	$25.00 – I	$12.50	III	$58,209	$44,776
Curry	$25.00 – I	$12.50	III	$51,156	$34,104
Deschutes	$25.00 – I	$12.50	II	$62,946	$41,964
Douglas *	$25.00 – I	$12.50	II	$58,097	$38,731
Grant	$6.70 – I	$3.35	IV	$47,922	$36,863
Harney	$7.70 – I	$3.85	IV	$45,052	$34,655
Hood River	$25.00 – I	$12.50	III	$47,372	$36,440
Jackson *	$25.00 – I	$12.50	II	$60,467	$40,311
Jefferson	$22.60 – I	$11.30	III	$47,529	$36,561
Josephine *	$25.00 – I	$12.50	II	$52,440	$34,960
Klamath	$25.00 – I	$12.50	II	$55,278	$36,852
Lake	$12.20 – I	$6.10	IV	$48,910	$37,623
Lincoln	$25.00 – I	$12.50	II	$46,162	$35,509
Linn *	$25.00 – I	$12.50	II	$61,443	$40,962
Malheur	$23.40 – I	$11.70	III	$44,006	$33,851
Morrow	$25.00 – I	$12.50	III	$66,745	$51,342
Sherman	$5.60 – I	$2.80	IV	$58,988	$45,375
Umatilla	$25.00 – I	$12.50	II	$48,690	$37,454
Union	$24.50 – I	$12.25	III	$47,380	$36,446
Wallowa	$10.90 – I	$5.45	IV	$50,538	$33,692
Wasco	$25.00 – I	$12.50	III	$49,431	$38,024
Wheeler	$2.10 – I	$1.05	IV	$38,323	$29,479

1 Option B is available **only** if facility site is 10 or more miles from US Interstate Highway 5 (I-5) in a direct line.

* Parts, at least, of rural enterprise zone(s) are located in this "I-5 corridor" in the above county.

2 Most recent figures are only advisory. Compensation requirement must be met in one of the first five calendar years *after* facility is placed in service, based on at least 130%[(†)] or 150% of the then most recently available county average wage, which then locks in for purposes of continuing to satisfy this requirement; "compensation" includes non-mandatory/fringe benefits. Once compensation requirement is initially met, average of facility wages must also equal or exceed the most recently available county average wage each year of the exemption period that remains.[†]

† Only if 7–15-year exemption period begins in 2018 or later. (130% necessitates that it is a qualified rural county at time of agreement)

3 Minimum cost of facility by end of calendar year when it is placed in service, based on total valuation of taxable property in county (2016–17).

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Group:‡	I Option A	II Option B	III Option B	IV Option B	II or III Option B
Minimum number of full-time facility employees newly hired by business firm:	75 by the end of **fifth** year	50	35	10	10 – if investment[3] > $200 million
		By end of **third** year	By end of **third** year	By end of **third** year	By end of **third** year
	--------- **Following calendar year in which facility is placed in service.** ---------				
Minimum state taxes needing to be paid before using credits against corporate tax liability:§	$1 million	**Lesser** of $1 million or full-time facility jobs multiplied by (×) … $15,000	$12,500	$10,000	$1 million

‡ Group I is statewide. Otherwise, county population: > 40,000 for Group II; ≤ 40,000 but > 10,000 for Group III, and ≤ 10,000 for Group IV.

§ Annual tax credit against State corporate excise/income taxes, computed at 62.5 percent of gross payroll, if facility is locally certified by June 30, 2018, and if having obtained gubernatorial authorization which sets term. Facility-owning corporation may claim credit, using form #150-102-043, for 5 to 15 years with five-year carry-forward of each year's credit. Credit must be first claimed by tax year that begins no later than in third calendar year after the facility is in service. Minimum payment is subtracted from tax liability (after other credits), followed by application of "intrastate" factor to determine the facility's qualified liability.