

Long-term Rural Enterprise Zone Facility Tax Incentives

Minimum facility criteria by eligible county—if row is shaded/filled, the rural zone locations in that county are ineligible for this program (though not for standard enterprise zone exemption)

As of January 1, 2017 (county eligibility and minimums subject to change, per annual statistics)

| Oregon County | Option A | Option B ¹ | | Compensation ² |
|-------------------|---|---|--------------------|--|
| | Investment ^{3&4} (\$_million) | Investment ³ (\$_million) | Group ⁴ | Average Annual for ALL facility employees |
| Baker | \$16.80 – I | \$8.40 | III | \$51,257 |
| Benton | | | | |
| Clackamas | | | | |
| Clatsop | | | | |
| Columbia * | \$25.00 – I | \$12.50 | II | \$55,338 |
| Coos | \$25.00 – I | \$12.50 | II | \$53,924 |
| Crook | \$22.70 – I | \$11.35 | III | \$64,089 |
| Curry | \$25.00 – I | \$12.50 | III | \$51,302 |
| Deschutes | \$25.00 – I | \$12.50 | II | \$61,056 |
| Douglas * | \$25.00 – I | \$12.50 | II | \$56,931 |
| Gilliam | | | | |
| Grant | \$6.50 – I | \$3.25 | IV | \$55,485 |
| Harney | \$7.50 – I | \$3.75 | IV | \$51,584 |
| Hood River | | | | |
| Jackson * | \$25.00 – I | \$12.50 | II | \$58,911 |
| Jefferson | \$20.90 – I | \$10.45 | III | \$53,702 |
| Josephine * | \$25.00 – I | \$12.50 | II | \$51,293 |
| Klamath | \$25.00 – I | \$12.50 | II | \$54,792 |
| Lake | \$12.00 – I | \$6.00 | IV | \$55,515 |
| Lane | | | | |
| Lincoln | \$25.00 – I | \$12.50 | II | \$51,917 |
| Linn * | \$25.00 – I | \$12.50 | II | \$59,121 |
| Malheur | \$20.60 – I | \$10.30 | III | \$50,469 |
| Marion | | | | |
| Morrow | \$25.00 – I | \$12.50 | III | \$74,741 |
| Multnomah | | | | |
| Polk | | | | |
| Sherman | \$16.60 – I | \$8.30 | IV | \$65,687 |
| Tillamook | | | | |
| Umatilla | \$25.00 – I | \$12.50 | II | \$55,278 |
| Union | \$24.00 – I | \$12.00 | III | \$54,333 |
| Wallowa (No Zone) | \$10.60 – I | \$5.30 | IV | \$48,365 |
| Wasco | \$25.00 – I | \$12.50 | III | \$54,771 |
| Washington | | | | |
| Wheeler | \$2.20 – I | \$1.10 | IV | \$42,870 |
| Yamhill | | | | |

1 Option B applicable **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 Minimum through November 2017, only for illustration: Actually satisfied in a calendar year after the year the facility is initially in service—no later than the fifth such calendar year—based on the *then* most recently available average annual county wage (which is fixed at that point for subsequent compliance); "compensation" includes non-mandatory/fringe benefits.

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 (2015–16).

| 4 Group: [†] | I | II | III | IV | II or III |
|---|------------------------------------|---|----------|----------|--|
| | Option A | 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 [‡] >\$200 million |
| | | ----- 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 (×) ... | | | \$1 million |
| | | \$15,000 | \$12,500 | \$10,000 | |

[†] 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% of gross payroll. A facility-owning corporation may claim credit, using Department of Revenue form #150-102-043, for each of 5 to 15 years with subsequent five-year carry-forward for each year's credit, pursuant to gubernatorial authorization, which sets term. Credit must be first claimed by the tax year that begins no later than in the 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.