

Ohio's Economic Development Services

In 1995, Ohio was the second leading State in the U.S. for new plants and expansions, with corporations investing over \$3.8 billion in the State. Our economic development professionals are experienced in dealing with the complex needs of locating and constructing world-class facilities and assisting companies with the comprehensive economic development incentives available to make your operations as profitable as possible. We look forward to working with you.

For an overview of the many advantages that Ohio provides, please go to our new website- www.OhioMeansBusiness.com

If you are interested in a listing of available sites or buildings for manufacturing and distribution operations, please go to www.ohiosites.com.

Team Ohio represents the premier economic development organization in Ohio. Our representatives are available to answer any questions you may have about locating or expanding facilities in Ohio communities.

For more information on Team Ohio, go to <http://www.ohioeda.com>.

For an on-line map of our State, counties and communities, go to

<http://www.dot.state.oh.us/map1/ohiomap>.

For profiles on Ohio counties, go to <http://www.odod.state.oh.us/research/files/s0.htm>.

For a map of the utilities that serve Ohio's communities, go to

<http://www.puco.ohio.gov/gis/pucomaps.cfm?navitem=leftsidebar>.

Contact information for the Ohio Department of Development and our regional, local and utility economic development professionals is contained within this document.

Intro to Ohio Economic Development Incentive Programs

The State of Ohio and our communities want your company to make the capital investments that will make your company and your employees successful in the future. Ohio's economic development incentive programs are focused on manufacturing, distribution, information technology, biosciences, headquarters, division and research operations. The company must be able to demonstrate that receiving incentives was a primary factor in locating the operation in Ohio.

We understand the importance of personal assistance in helping companies understand their grant, financing and tax incentive options and have trained economic development professionals at the city, county, regional and State levels who can assist you. These contacts are listed in this document.

Ohio provides economic development incentives at both the State and local levels. The Ohio Department of Development has a variety of financing programs that can provide your company with a competitive advantage by sharing risks and lowering interest rates in cooperation with your existing financing providers. Ohio prevailing wages rates for new construction and equipment installation generally is required for projects receiving financial assistance.

The State of Ohio provides grants for infrastructure extensions, employee training and on very competitive projects, for new business investments. The State of Ohio also provides tax incentives to add profits to your bottom line.

Financing programs and tax incentives are also available at the local level. These programs are coordinated with State incentives to provide your company with the most competitive assistance possible.

Ohio Department of Development Loan Programs

(Information available through the Office of Business Development (614-466-5420))

1. Ohio Enterprise Bond Fund

The Ohio Enterprise Bond Program provides funding for land and building acquisition, construction, expansion or renovation, and equipment purchases for commercial or industrial projects **between \$1.5 million and \$10 million** in size. These are long-term, fixed rate loans for up to 20 years. Up to 90% of the total fixed assets of a project can be financed. The interest rate based on the Program's Standard & Poor's A-minus rating. The project must result in job creation or retention.

2. 166 Direct Loan

The 166 Direct Loan Program provides loans for land and building acquisition, expansion or renovation, and equipment purchase. These loans are generally between **\$350,000 and \$1,000,000** but the State Development Director may authorize a higher amount or modify the rate and terms to address a unique and demonstrated economic development need. These are low-rate long-term loans that finance approximately 30% of the eligible project costs. These loans require approval of the Development Finance Advisory Board and the State Controlling Board.

3. Innovation Ohio Loan Fund

The Innovation Ohio Loan Fund was created in 2005 to provide funding for new product and process development for established Ohio companies in targeted industry sectors including-

- Advanced Materials;
- Instruments, Controls and Electronics;
- Power and Propulsion;

- Biosciences; and
- Information Technology

The Innovation Ohio Loan Fund provides loans from **\$250,000 to \$5 million for new product and process development at terms that range from 4 to 7 years and at rates from 8% to 12%**. The loans can finance up to 75% of eligible costs which are costs which can be capitalized under General Accounting Principals. Companies must demonstrate that they have developed a proven product for a proven market, that they have significant customer orders and reasonable prospects for rapid sales growth, and that they have obtained the financial backing of professional investors and has reasonable prospects of continued backing from such investors.

4. Research and Development Investment Loan Fund

The R & D Investment Loan Fund was created in 2005 to provide fixed-asset financing for investment in buildings and equipment for R&D facilities. The Fund provides loans from **\$1.5 million to \$25 million to fund up to 50 percent of project costs. The rates are currently around 2% fixed and the terms are 5 to 7 years for machinery and equipment and 10 to 15 years for real estate.**

In addition, a company can receive a **tax credit up to \$150,000** on Ohio Corporate Franchise Tax, equal to the amount of principal and interest repaid on the loan.

Example of Project Financed by the Ohio Department of Development

Alkermes, Inc., located in Wilmington (Clinton County), received an \$8.84 million Ohio Enterprise Fund Bond at a potential interest rate of 5.5 percent for a term of ten years and a \$1.5 million Research and Development Loan Fund (R&D) at an interest rate of two percent for a term of seven years to expand manufacturing capabilities and research and development activities at their plant in Wilmington. Alkermes is a pharmaceutical company that develops drug delivery systems for the reformulation of already-marketed drugs. The proposed project includes the construction of a 44,000 square-foot addition to the company's 100,000 square-foot facility. The company will also invest in pharmaceutical grade machinery and equipment and add manufacturing, laboratory, research and development, warehousing and administrative operating space. The more than \$76 million project is expected to create 275 jobs and maintain 275 existing positions within the first three years of the project's initial operation.

Local Loan Programs (Administered by local economic development organizations)

1. Bond Financing Programs

These Bond Programs provide funding for land and building acquisition, construction, expansion or renovation, and equipment purchases for manufacturing projects between \$1.5 million and \$10 million in size. These are long-term, fixed rate loans for up to 20 years at rates that are generally between $\frac{3}{4}$ and 3% below prime interest

rates. Up to 100% of the total fixed assets of a project can be financed. The project must result in job creation or retention.

These financing programs are provided through Port Authorities and Community Improvement Corporations and are not available in all parts of the State.

2. 166 Regional Loans

The 166 Regional Loan Program provides lower rate loans for land and building acquisition, expansion or renovation, and equipment purchases. Twelve local economic development agencies administer the program. Up to 40% of total eligible fixed costs can be financed. The maximum loan is \$350,000 and the rates are negotiable for 5-15 years. There is a minimum equity of 10% and the project must create or retain one job for every \$35,000 received.

The Program is available through the Ohio Statewide Development Corporation and other Regional certified lenders.

3. SBA 504 Loans

The U.S. SBA 504 Loan Program provides loans up to 40% of a project in conjunction with the company's existing financial lender. Manufacturers are eligible for up to \$4 million and other borrowers are eligible for up to \$1.5 million (A project may be eligible for up to \$2 million if it meets a public policy goal.) The Program provides longer loan terms at fixed, below market interest rates with lower down payment requirements.

Eligible projects include land and/or building purchases, new building construction or rehabilitation, machinery & equipment purchases long-term leasehold improvements and purchase of existing business' fixed assets.

To be eligible, a business must be a for-profit business with a net worth less than \$7 million, net earnings of less than \$2.5 million/year on average over last two years. For real estate projects only owner-occupied commercial real estate projects are eligible. For new construction, the owner must occupy 60%/premises with potential of reaching 80%. For existing buildings the owner must occupy 51% of the premises. There are job creation/retention requirements.

The Program is available through the Ohio Statewide Development Corporation and other Regional certified lenders.

State of Ohio Tax Incentives (Office of Tax Incentives- (614) 466-2317)

1. Ohio Job Creation Tax Credit

Through 2004, 1,470 projects had been supported through the Ohio Job Creation Tax Credit Program, resulting in \$13.8 billion in new capital investments and the creation of over 94,000 full time jobs.

The Ohio Job Creation Tax Credit Program (JCTC) provides a credit against the corporate franchise or state income tax credit for businesses that expand or locate in Ohio. The Tax Credit applies against the corporate franchise tax through June of 2008 and applies against the Commercial Activity Tax beginning July 1, 2008. If the credit exceeds the company's tax liability, payment of the difference is refunded to the company.

Businesses must create at least 25 net new full-time positions at a facility in Ohio and pay a minimum of 150% of federal minimum wage. In special circumstances, a company could create as few as 10 new full-time positions paying at least 400% of the federal minimum wage. The Project must receive approval from the Ohio Job Creation Tax Credit Authority.

2. Ohio Research and Development Investment Tax Credit

The Ohio R & D Investment Tax Credit provides a nonrefundable tax credit against the corporate franchise tax and is designed to encourage Ohio's corporations to invest in increased research and development activities. The company must invest in "Qualified Research Expenses", defined within Section 41 of the Internal Revenue Code and includes both in-house research expenses (wages and supplies) and contract research expenses.

New investment in a taxable year must exceed business' annual average investment in Qualifying Research Expenses for the three previous taxable years. The credit equals 7% of the excess amount of Qualified Research Expenses. The tax credit currently is applied against a company's corporate franchise tax. The tax credit will transfer to cover the Commercial Activity Tax (CAT) for corporations after tax year 2008. Any excess credit not used in the taxable year in which it is earned by be carried forward for up to 7 years.

3. Technology Investment Tax Credit

The Technology Investment Tax Credit offers a variety of benefits to Ohio taxpayers who invest in small firms focused on research and development, technology transfer, or the application of new technologies. Technology investors may reduce their state taxes by up to 25% of amount invested. The company receiving the investment must have gross revenues less than \$1 million, or net book value of less than \$1 million, at the end of most recent fiscal year.

The principal place of business and one half of the company's gross assets and employees must be in Ohio. The business must have received less than \$1 million in investments that have qualified for the tax credit.

The maximum credit is \$37,500 per investment and may be applied to personal income tax, corporation franchise tax, public utility excise tax or tax on dealers' intangibles. The investment for which tax credit is claimed must be a purchase of common stock, preferred stock, membership interest, partnership or other equity position that does not exceed \$150,000. The investor must incur risk of loss which depends on the company's success for repayment.

The annual dividends and interest payments combined may not exceed 10% of amount invested and the investor cannot own in excess of 5% stock in the company in which he

4. Ohio Training Tax Credit

The Ohio Training Tax Credit Program provides nonrefundable tax credits for employers that train existing employees who are at risk of losing their jobs primarily due to skill deficiencies. These tax credits help businesses offset costs of training incumbent workers and improving the business' competitive position. The company must conduct an eligible training program to correct identified skill deficiencies in its existing workforce. Training for management personnel is generally prohibited.

There are \$20 million in credits available annually. The company must apply for the tax credit during the application cycle. No single business can receive more than \$100,000 in tax credits per year. The tax credit is available in tax year 2004, 2005, and 2006. The Program is administered by the Ohio Department of Job and Family Services- (614) 644-7104.

Manufacturing Machinery & Equipment Sales Tax Exemption

The Manufacturing M & E Sales Tax Exemption provides an exemption from state and county sales tax for companies that purchase machinery and equipment for manufacturing activities, including machinery, equipment, supplies and fuel used primarily in a manufacturing operation to produce tangible personal property for sales.

The company needs to complete and submit a blanket exemption certificate, available on-line at the Department of Taxation's website (<http://tax.ohio.gov/>) under Business, Tax Forms.

Warehouse Machinery & Equipment Sales Tax Exemption

The Warehouse M & E Sales Tax Exemption provides an exemption from state and county sales tax for companies that purchase eligible warehousing equipment, including machinery and equipment used primarily (51%) in storing, transporting, mailing or handling inventory in a warehouse, distribution center or similar facility if the inventory handled by the facility is primarily distributed outside Ohio to retail stores owned by the business or affiliated group that owns the Ohio facility or distributed by means of direct marketing.

The company needs to complete and submit a blanket exemption certificate, available on-line at the Department of Taxation's website (<http://tax.ohio.gov/>)

Ohio's Local Tax Incentives (Administered by local economic development organizations)

Ohio Enterprise Zone Program

In Ohio, businesses pay real property taxes on buildings and building improvements and pay personal property taxes on machinery, equipment and inventory. These are local property taxes that fund schools and other local government services. The Ohio Enterprise Zone Program allows local governments to provide real and personal property tax incentives to businesses that expand or locate in Ohio. Retail and service projects are only eligible in limited areas.

When a company makes new investment in buildings, building improvements, machinery and equipment, they can receive an exemption of up to 75% of the property taxes to be paid on the new investment in incorporated areas and up to 60% exemption in unincorporated areas for up to 10 years. Any investment that is already being taxed cannot receive a tax incentive. Reductions apply to the increase in assessed value for real property and items first-used by the business in Ohio for personal property.

After January 1, 2005, manufacturing machinery and equipment new to the State that is purchased is no longer taxed and once the personal property tax is phased out, the personal property tax incentive will no longer be applicable.

The company must apply to the local community for these property tax exemptions prior to making the investment. The company must enter into a legally binding agreement with the local government that details the investment and the jobs to be retained or created prior to starting the project.

The Enterprise Zone must be certified by the Ohio Department of Development. There are also additional State benefits for projects that benefit from the Enterprise Zone Program.

Community Reinvestment Areas

Provides local real-property tax incentives for companies and individuals that construct or improve buildings in designated Community Reinvestment Areas in Ohio. To receive the tax incentive, the investment must be made in a designated CRA. The local legislative authority is responsible for establishing Community Reinvestment Areas where they want to encourage new investment. The local legislative authority also establishes project eligibility and the rates and terms that will apply. The company or individual investor must apply to the municipality or county for the exemption and must meet the local criteria.

The maximum exemption allowable under State law is a 100% exemption of the improved real property tax valuation for up to 15 years. The exemption levels are established by the local municipality or county.

Municipal Income Tax Credits

When companies undertake a project that results in receiving incentives through the Ohio Job Creation Tax Credit Program, local government entities have the authority to provide a credit against local municipal income taxes. The local legislative authority establishes project eligibility and the rates and terms that will apply.

Ohio's Grant Programs

Ohio Investment in Training Program (OITP)

Ohio has one of the most flexible and effective programs to support job creation and retention projects within the State. The State investment in the Ohio Investment in Training Program over the past three years has been \$51 million. The projects that have been funded will support the training over 140,000 incumbent and new employees. The companies receiving this support will invest over \$6 billion and have committed to create over 25,000 new jobs and retain over 37,000 existing jobs.

The Ohio Investment Training Program (OITP) helps your company afford to undertake new customized training initiatives by providing financial assistance and technical support. The program provides funding for significant new training initiatives undertaken to support new capital investment projects and does not fund routine on-going training operations.

OITP provides up to 50 percent reimbursement of expenses for instructors costs, materials and instructors training-related travel. Wages paid to employees while being trained are not eligible. The grant amount is based on the investment being made, the number of people being trained and the training investment being made by the company. The result is increased employee productivity, improved labor/management relations and a highly skilled labor pool.

The regional OITP Coordinators walk companies through all phases of the application and approval process, at no cost to the business.

Contact:

Office of Investment in Training at (614) 466-4155 or (800) 848-1300.

Ohio Business Development Grant (412) Program and Roadwork (629) Grant Program

The Ohio Department of Development provides grants to support significant new job creation and retention projects. This funding is limited and is focused on providing funding to local communities to construct and improve infrastructure services to new construction and expansion projects. The Director of the Department of Development has the authority to provide grant funding directly to companies for significant new capital investment projects involving interstate competition.

STATE CONTACT INFORMATION

The Ohio Department of Development's Economic Development Division works to create, retain and expand job opportunities for all Ohioans. Business Representatives within the Office of Business Development in the Economic Development Division of the Ohio Department of Development

work directly with companies to coordinate projects and incentives. The Division offers companies direct financial assistance in the form of low-interest loans, grants, bonds, and state and local tax incentives . The Division also offers assistance with employee training and infrastructure development

Business Development Representatives – The Business Representatives coordinate incentives and site selection activities for expansion and retention projects within their Region. Contact information is also available at www.odod.state.oh.us/EconomicDevelopment.htm.



REGION 1 - Central Ohio

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REGION 2 - Northwest Ohio

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REGION 3 - West Central Ohio

Brenda Sinclair
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REGION 4 - Southwest Central Ohio

Graham Allison

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Scott Kuehn

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International Business Liaison - Europe/Canada

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Governor’s Regional Representatives – The 12 regional offices provide an essential local point of contact between the state’s business entities and the Ohio Department of Development. The Governor’s Regional Representatives coordinate projects within their Region. Information on these offices can also be found at www.odod.state.oh.us/regionals.htm.

Regional Map



Region 1

Tonya L. Barnett
Governor’s Regional
Economic Development Representative
77 S. High St., 29th Floor
Columbus, OH 43215
Phone: (614) 466-9627 Fax: (614) 752-4858 tbarnett@odod.state.oh.us

Region 2

Governor’s Regional
Economic Development Representative
One Government Center, Suite 1520

Toledo, OH 43604-2205
Phone: (419) 245-2445 Fax: (419) 245-2448 wfahrbach@odod.state.oh.us

Region 3

Judith M. Cowan
Governor's Regional
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Region 4

Stephen P. Lake
Governor's Regional
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Region 5

Chris Smith
Governor's Regional
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Region 6

Dave Williamson
Governor's Regional
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Region 8

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Region 9

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Region 10

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Region 11

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Region 12

Julie Michael Smith
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Utility, Service, Regional and Local Contacts (Team Ohio)

Team Ohio represents the premier economic development organization in Ohio. Our representatives are available to answer any questions you may have about locating or expanding facilities in Ohio communities.

Company	Contact	Primary Title	Primary Email
AEP Ohio	Chuck Corbitt	Economic Development Manager	cwcorbitt@aep.com
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Allen Economic Development Group	Marcel Wagner	President/CEO	wagnerm@aedg.org
AMP-Ohio	Robert DeWitt	Manager Business Services	bdewitt@amp-ohio.org
Buckeye Hills-Hocking Valley Regional Dev. Dist.	Misty Casto	Assistant Executive Director/Development Director	mcasto@buckeyehills.org

Buckeye Power	Dennis Mingyar	Director, Economic Development	dmingyar@buckeyepower.com
Cincinnati USA Partnership	Jessica Johnson	Director of Business Attraction	jjohnson@cincinnatiachamber.com
City of Akron	Robert Bowman	Deputy Mayor - Economic Development	bowmaro@ci.akron.oh.us
City of Canton	Margy Poorman	Director of Community and Economic Development	mmpoorman@ci.canton.oh.us
City of Grove City	Charles Boso, Jr.	Development Director	cboso@grovecityohio.gov
City of Mansfield	Tim Bowersock	Economic Development Director	tbowersock@ci.mansfield.oh.us
City of Westerville	Julie Colley	Economic Development Coordinator	julie.colley@westerville.org
Clermont County Office of Economic Development	Jennifer Fedorov	Development Specialist	jfedorov@co.clermont.oh.us
Columbia Gas	Darnita Bradley	Manager, Government Policy	dbradley@nisource.com
Columbiana County Port Authority	Tracy Drake	Chief Executive Officer	ccpa@ccpa-ohioriver.com
Columbus Chamber	Matt McCollister	Director of Technology Development	matt_mccollister@columbus.org
The Community Improvement Corp. of Springfield & Clark County, Ohio	Jeff Johnson	Executive Director	jjohnson@springfieldnet.com
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Greater Erie County Marketing Group, Inc.	Mark Litten	Executive Director	mdlitten@gem.org

Lawrence Economic Development Corp.	Bill Dingus, PhD	Executive Director	dingus@ohio.edu
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North Central Ohio Regional Development Alliance (NCORDA)	Mike Greene	President	mikeg@redec.org
Ohio Business Development Coalition	Kristi Tanner	Manager, Business Development	ktanner@ohiomeansbusiness.com
Ohio Department of Development	Jean Carter Ryan	Deputy Director/Economic Development Division	jryan@odod.state.oh.us
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Ohio Department of Development	Nicci Crocker	International Business Liasion	ncrocker@odod.state.oh.us
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Piqua Improvement Corp.	Harry Bumgarner	Economic Development Director/Assistant City Manager	hbumgarner@piquaoh.org
Portage County Office of Economic Development	Sy Thompson	Director	pcoed@neo.rr.com
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Regional Growth Partnership	Lee Springer	Director, International Business Development	springer@rgp.org
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