TAX CREDIT INCENTIVES
• Maximum Job Tax Credit allowed under law: $3,500 per job created
• Use of Job Tax Credits against 100% of Georgia income tax liability and withholding tax

Program Overview
Local governments which undertake redevelopment and revitalization efforts in certain older commercial and industrial areas can now qualify those areas for the state’s maximum job tax credit of $3,500 per job. The incentive, which is available for new or existing businesses that create two or more jobs, is a job tax credit which can be taken against the business’s Georgia income tax liability and payroll withholding tax. The credit is available for areas designated by the Georgia Department of Community Affairs (DCA) as a “State Opportunity Zone.” DCA will consider designations for areas that are within or adjacent to a census block group with 15% or greater poverty where an enterprise zone or urban redevelopment plan exists.