

Incentives included in the scope of JLARC’s evaluations are subject to change as new incentives are adopted or existing incentives are eliminated, or as directed by the JLARC subcommittee on economic development.

Income tax credits	
Barge and Rail Usage Tax Credit	§ 58.1-439.12:09
Biodiesel and Green Diesel Fuels Producers Tax Credit	§ 58.1-439.12:02
Coalfield Employment Enhancement Tax Credit	§ 58.1-439.2
Farm Wineries and Vineyards Tax Credit	§ 58.1-339.12
Green Job Creation Tax Credit	§ 58.1-439.12:05
International Trade Facility Tax Credit	§ 58.1-439.12:06
Major Business Facility Job Tax Credit	§ 58.1-439
Major Research and Development Tax Credit	§ 58.1-439.12:11
Motion Picture Production Tax Credit	§ 58.1-439.12:03
Qualified Equity and Subordinated Debt Investment Tax Credit	§ 58.1-339.4
Recyclable Materials Processing Equipment Tax Credit	§ 58.1-439.7
Research and Development Expenses Tax Credit	§ 58.1-439.12:08
Telework Expenses Tax Credit	§ 58.1-439.12:07
Virginia Coal Production and Employment Incentive Tax Credit	§ 58.1-433.1
Virginia Port Volume Increase Tax Credit	§ 58.1-439.12:10
Worker Retraining Tax Credit	§ 58.1-439.6

Retail sales and use tax exemptions	
Airline Common Carriers Exemption	§58.1-609.3 (6)
Aircraft Parts, Engines, and Supplies Exemption	§ 58.1-609.10 (20)
Certain Printed Materials for Out-of-State Distribution Exemption	§58.1-609.6 (4)(i)(ii)
Contractor Temporary Storage Exemption	§58.1-609.3 (1)
Data Centers Exemption	§58.1-609.3 (18)
Electrostatic Duplicators Exemption	§58.1-609.3 (11)
Film, Television, & Audio Production Inputs Exemption	§58.1-609.6 (6)
Media Provider Equipment Exemption	§58.1-609.6 (2)
Out-of-state Nuclear Facility Repair Exemption	§58.1-609.10 (6)
Pollution Control Equipment & Facilities Exemption	§58.1-609.3 (9)
Railroad Common Carriers Exemption	§58.1-609.3 (3)
Railroad Rolling Stock Exemption	§58.1-609.3 (16)
Research & Development Exemption	§58.1-609.3 (5)
Semiconductor Manufacturers Exemption	§58.1-609.3 (14)
Semiconductor Wafers Exemption	§58.1-609.3 (15)
Ships and Vessels Exemption	§58.1-609.3 (4)
Taxi Parts & Radios Exemption	§58.1-609.3 (10)
Uniform Rental & Laundry Businesses Exemption	§58.1-609.3 (8)
Virginia Spaceport Users Exemption	§58.1-609.3 (13)

Incentive grants	
Advanced Shipbuilding Training Facility Grant Program (Newport News)	§ 59.1-284.23
Advanced Shipbuilding Production Facility Grant Program (Newport News)	§ 59.1-284.29
Aerospace Engine Manufacturing Performance Grant Program (Rolls Royce)	§§ 59.1-284.20–22
Agribusiness Grants (Tobacco Commission)	§ 3.2-3108
Agriculture and Forestry Industries Development Grant	§ 3.2-305
Business Ready Site Program	§ 2.2-2238
Commonwealth Opportunity Fund	§ 2.2-115
Commonwealth Research Commercialization Fund	§ 2.2-2233.1
Economic Development Access Program	§ 33.2-1509
GO Virginia	§ 2.2-5106
Governor's Motion Picture Opportunity Fund	§ 2.2-2320
Job Creation Grant	§ 59.1-547
Major Eligible Employer Grant	§ 2.2-5102
Megasite Grants (Tobacco Commission)	§ 3.2-3108
Port of Virginia Economic and Infrastructure Grant	§ 62.1-132.3:2
Pulp, Paper, and Fertilizer Advanced Manufacturing Grant Program	§ 59.1-284.28
Rail Industrial Access Program	§ 33.2-1600
Real Property Improvement Grant	§ 59.1-548
Semiconductor Custom Grant (Micron)	§ 59.1-284.13–15.1*
Semiconductor Custom Grant (Qimonda)	§ 59.1-284.13–15.1*
Small Business Investment Grant Fund	§ 2.2-1616
Small Business Jobs Grant Fund Program	§ 2.2-1615
Southside Economic Development Grants (Tobacco Commission)	§ 3.2-3108
Southwest Economic Development Grants (Tobacco Commission)	§ 3.2-3108
SRI custom grant	§ 2.2-2240.1
Tobacco Region Opportunity Fund	§ 3.2-3103
Transportation Partnership Opportunity Fund	§ 33.2-1529.1
Virginia Economic Development Incentive Grant	§ 2.2-5102.1
Virginia Investment Partnership Grant	§ 2.2-5104
Virginia Jobs Investment Program	§ 2.2-2204.3
Virginia Leaders in Export Trade (VALET) Program	§ 2.2-2238 (7) Appropriation Act (2016) Item 125Q
Virginia Trade Show Assistance Program	§ 2.2-2238 (7) Appropriation Act (2016) Item 125Q

* Repealed and no longer funded but included in the review cycle with other custom grants targeted to specific companies.

Other (Income tax subtractions and apportionment formulas; gap and loan financing)

Apportionment of income for certain companies	§ 58.1-408; § 58.1-417 - § 58.1-420; § 58.1-422; § 58.1-422.1; § 58.1-422.2
CIT Gap Fund	Appropriation Act (2016) Item 428 O
Data Center single sales factor apportionment	§ 58.1-422.2
Economic Development Loan Fund	§ 2.2-2279 et al
Manufacturing single sales factor apportionment	§ 58.1-422
Loan Guaranty Program	§ 2.2-2290
Qualified Business Long-Term Capital Gain Subtraction	§ 58.1-322(C)(35); § 58.1-402(C)(24)
State Cash Collateral Program	§ 2.2-2279 et al
SWaM Loan Fund	§ 2.2-2311.1
Tourism Development Financing Program	§ 58.1-3851.2
Venture Capital Account Subtraction	§ 58.1-322 (C)(38); § 58.1-402 (C)(25)
Zero G Zero Tax Act (Part I) Subtraction	§ 58.1-402(C)(22); § 58.1-322(C)(33)
Zero G Zero Tax Act (Part II) Subtraction	§ 58.1-402(C)(23); § 58.1-322(C)(34)
