

Freeport

Butts County participates in 100% Freeport Tax Exemptions for the four categories listed below. It will be the business' responsibility to apply on an annual basis with the County Tax Commissioner's office.

- Manufacturer's raw materials and goods-in-process.
- Finished goods held by the original manufacturer.
- Finished goods held by distributors, wholesalers, and manufacturers destined for out-of-state shipment.
- Stock and trade in a fulfillment center.

Workforce Solutions and Employee Training

Georgia Department of Labor

Recruitment & Staffing

The Georgia Department of Labor (GDOL) assists employers with recruiting qualified employees by posting notices of their job openings, collecting and screening applications and resumes, referring qualified applicants to the employer for employment interviews, providing office space for interviews, and hosting job fairs and/or individual recruitments. The department's Business Services Unit may plan and execute customized recruiting for new companies.

West Georgia Workforce Investment Act

A local one-stop career center helps individuals prepare themselves to meet job requirements and help employers identify suitable job applicants. The Career Connections places additional emphasis on assisting youth and veterans. This center can assist with testing and screening of applicants. The center is located in Griffin, GA, and has mobile units in Jackson on a weekly basis.

Southern Crescent Technical College

Southern Crescent Technical College's main campus is located in Griffin, GA (12.2 miles). The college has six other locations, including a Jackson campus location. The college offers an associate degree in logistics, as well as diesel mechanics, industrial systems, welding, machine tool, CDL and HVAC degrees and certifications. Southern Crescent Technical College can design custom training and work with QuickStart for other training requirements.

QuickStart Training Program

As the No. 1 workforce training program in the country, Quick Start develops and delivers fully customized, strategic workforce solutions for qualified companies investing in Georgia. Quick Start helps companies assess, select and train the right people at the right time for success. **Services are provided free of charge as a discretionary incentive for job creation** for clients opening or expanding manufacturing operations, distribution centers, headquarters operations and customer contact centers in a broad range of industries.

QuickStart Services include:

- Strategic workforce consultation: Quick Start's training professionals work with company subject-matter experts to guarantee training meets business goals.
- Pre-employment assessment: Helps companies assess candidates according to their own defined criteria and preview their skills.
- Customized post-employment and job-specific training: From fundamental knowledge to supervised on-the-job training on a company's own technology and processes, Quick Start prepares employees for maximum effectiveness and efficiency.
- Leadership and productivity enhancement training: Businesses maintain competitiveness and emphasize continuous improvement for all team members with Quick Start's guidance.
GeorgiaQuickStart.org

Permitting

Butts County offers one-stop permitting. All permits can be applied for at one time, and they will be reviewed at the same time to maximize the review time to expedite approval. Butts County uses a third-party plan reviewer to authorize all commercial and industrial building permits.

State of Georgia Job Tax Credits/ Butts County

Georgia's Business Expansion and Support Act (BEST) provides for a job tax credit against Georgia corporate income tax liability for a qualifying business which invests in Georgia. **Businesses which invest in Butts County, and create at least 10 net new jobs, can receive a \$3,000-per-job credit due to the county's Tier 2 economic designation. Tier 2 communities are eligible to credit 100% percent of tax liability in a given year for five years. The job credits may be carried forward for up to 10 years. Additional job tax credits can be earned for making large shipments out of Georgia's ports.** To qualify for the Job Tax Credits, jobs must be new to the state of Georgia and each job must have a minimum 35-hour work week, offer health insurance benefits consistent with what is offered to existing employees, and pay more than the average wage of the county with the lowest average wage in the state (\$589/week as of June 2021)..

Ex: Butts County: 500 jobs x \$3,000 credit per job = \$1,500,000 x 5 years = \$7,500,000

NOTE: Beginning January 2020, once the requirement to first apply the credit to 50% of the state corporate income tax liability is met, eligible companies in designated Rural Counties within Tiers 1 or 2 can apply credits to payroll withholding. These Rural Counties, as defined by Georgia law, include Butts County – a Tier 2 county - for 2022. The amount that can be applied to payroll withholding is capped at \$1 million per company each year. The maximum amount that can be applied to payroll withholding statewide for all claiming companies is \$10 million. If total applications exceed \$10 million, the Georgia Department of Revenue will determine a prorated amount for each eligible company.

Port Tax Credit Bonus for Job Tax Credits

Georgia offers an addition of \$1,250 per job to the job tax credit, which can be taken for five years to reduce or eliminate Georgia's corporate income tax liability. The first year or base year traffic must be at least 75 net tons; or five containers or 10 TEUs. Going forward, traffic must increase and maintain 10% growth from the base year.

Ex: Butts County: 575 jobs x \$1,250 bonus credit per job = \$718,750 x 5 years = \$3,593,750

Job Tax Credit with Port Tax Credit Bonus: 575 jobs x \$4,250 = \$2,443,750 x 5 years = \$12,218,750

Bond Financing

Industrial Revenue Bond Financing (IRB) is available through the Development Authority of Butts County.

Local Tax Incentives

The ability to convey property tax incentives is limited in Georgia. In order to obtain ad valorem property tax savings for a company's project or in order to obtain certain State grants of local incentives for the project, an industrial development bond financed sale/leaseback is required. Such transactions are typically referred to as "bonds for title" transactions, and use of this technique involves the issuance of IDBs by a development authority to acquire or construct the project, with the title to the project vested in a development authority and with the company having the status of a lessee. The lease of the project to the company is typically at a rent equal to debt service on the bonds. This incentive may be available on a limited basis for projects of significant economic benefit where that incentive is critical to the location decision.

The Development Authority of Butts County, in cooperation with the Butts County Board of Tax Assessors, has developed an estimated tax schedule for new Real and Personal property for qualifying projects. This will offset costs in the early years of the project. Projects must satisfy certain financial requirements, such as new job creation and capital investment thresholds in order to take advantage of this program. Property tax savings must legally be provided through a "bonds for title" structure in which the Development Authority holds title to the project during the incentives period.

For more details on the above information, please visit www.buttscountyida.com.