

KEY INCENTIVES

Incentives for Locating in Arizona

Administered by the Arizona Commerce Authority

- **Arizona Innovation Accelerator Fund**
\$18.2 million loan participation program to stimulate financing to small businesses and manufacturers, in collaboration with private finance partners, to foster business expansion and job creation in Arizona.
- **Arizona Innovation Challenge**
\$3 million awarded annually (\$1.5 million twice yearly) to the most promising technology ventures (\$100,000 – \$250,000 per company) to help promote and fund Arizona innovation.
- **AZ State Trade & Export Promotion Program (STEP)**
Export assistance grant for small businesses as they export their products for the first time or expand to additional export markets.
- **Qualified Facility Tax Credits**
The Qualified Facility program offers a refundable income tax credit to eligible companies making a Capital Investment to establish or expand a Qualified Facility.
- **Research & Development Tax Credit**
The R&D tax credit provides an Arizona income tax credit for increased research and development activities conducted in this state.
- **Sales Tax Exemption for Machinery and Equipment**
Sales Tax Exemption for various Machinery and Equipment.
- **Computer Data Center (CDC) Tax Exemptions**
CDC provides Transaction Privilege Tax and Use Tax exemptions at the state, county and local levels, on qualifying purchases of CDC Equipment.
- **Commercial/Industrial Solar Tax Credit**
Commercial/Industrial Solar Energy tax credit provides an Arizona income tax credit for the installation of solar energy devices in Arizona business facilities.
- **Renewable Energy Tax Incentive**
Renewable Energy tax credit provides tax credits to companies in renewable energy industries who are expanding or locating in Arizona. The program offers two benefits: up to a 10% refundable income tax credit and up to a 75% reduction on real and personal property taxes.
- **Qualified Energy Conservation Bonds (QECB)**
Qualified Energy Conservation Bonds (QECB) are qualified tax credit bonds that were originally authorized by the Tax Extenders and Alternative Minimum Tax Relief Act of 2008.

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