

Oklahoma Incentives												
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Agricultural Commodity Processing Facility Income Tax Exemption	Income Tax Credit/Exemption	68 O.S. § 2358 [A] [6]	HB1191	1997 & 1998						\$0	\$0	2009 Under Review 8/27/09
Gas Usage Tax Credit for Manufacturing	Income Tax Credit/Exemption	68 O.S. § 2357 [C]	HB1191	1971						\$0	\$0	2009 Under Review 8/27/09
Incubator Site Tenant Tax Exemption	Income Tax Credit/Exemption	74 O.S. § 5078		1987						\$0	\$0	2009 Under Review 8/27/09
Small Business Capital Formation Tax Credit	Income Tax Credit/Exemption	68 O.S. § 2357.60 - .65	HB1253	1997	12/31/2011		\$6,198,993		\$8,215,721	\$14,414,714	\$5,313,625	2009 Review - 8/26/09 / 2007 Report
Rural Small Business Capital Formation Tax Credit	Income Tax Credit/Exemption	68 O.S. §§ 2357.73 et seq.	HB2010	2000	12/31/2011		\$9,343,820		\$3,924,430	\$13,268,250	\$24,771,010	2009 Review - 8/26/09 / 2007 Report
Venture Capital Tax Credit	Income Tax Credit/Exemption	68 O.S. § 2357.7 & .8	HB1442	1986	12/31/2008				\$1,045,904	\$1,045,904	\$7,149,914	2009 Review - 8/26/09 / 2007 Report
Insurance Premium Tax Credit (Includes Home Office, PSA, Flood, Life & P&C Guaranty & Franchise Tax)	Insurance Department	36 O.S. § 625.1 (OID Chris Van Ess)	HB1176	1987					\$29,923,904	\$29,923,904	\$30,801,386	2008-2009 - No action at this time
Historic Rehabilitation Tax Credit	Income Tax Credit/Exemption	68 O.S. § 2357.41	HB2635	2000		YES			\$4,654,421	\$4,654,421	\$4,445,368	2008-2009 - No action at this time
Coal Credit	Income Tax Credit/Exemption	68 O.S. § 2357.11	SB468	1988	12/31/2012	YES			\$10,149,076	\$10,149,076	\$12,328,588	2008-2009 - No Action at this time
Non-stop Air Service from OK to the Coast Credit	Income Tax Credit/Exemption	68 O.S. § 2357.28	SB523	1999 Superceded 2/19/2002	1/1/2006	YES				\$0	\$73,774	2008 Recommended elimination Hearing Held 12/11/08
Commercial Space Industry Credit	Income Tax Credit/Exemption	68 O.S. § 2357.13	SB55	1999 Superceded 5/24/2001						\$0	\$22,312	2008 Recommended elimination Hearing Held 12/11/08
Recycling, Reuse & Source Reduction (Hazardous Waste) Incentive	Income Tax Credit/Exemption	27 A O.S. §§ 2-11-303 et seq.		1986						\$0	\$862	2008 Recommended elimination Hearing Held 12/11/08

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Space Transport Vehicle Provider	Income Tax Credit/Exemption	68 O.S. § 2357.42	SB55	2001	1/1/2007	YES				\$0	\$31,302	2008 Held Hearing & recommended elimination of
Oklahoma Quality Jobs Program (Based on 7/1/2008 6/30/2009)	Cash Payment	68 O.S. §§ 3601 et seq.		1993						\$59,071,458	\$53,391,293	2008 Heard presentation
Small Employer Quality Jobs Program (Based on 7/1/2008 6/30/2009)	Cash Payment	68 O.S. §§ 3901 et seq.		1997						\$1,476,767	\$684,297	2008 Heard presentation
5% Areas for Oklahoma Quality Jobs Program	Cash Payment	Commerce Dept. (405) 815-5269								\$0	\$0	2008 Heard presentation
Modification Expenses for Injured Employees	Income Tax Credit/Exemption	68 O.S. § 2357.47	SB1	2005						\$0	\$18,989	2008 - Decided not to explore further
Railroad Modernization Credit	Income Tax Credit/Exemption	68 O.S. § 2357.104	SB435	2005 Superceded 11/1/2008		YES				\$0	\$11,475	2008 - Decided not to explore further
5 year Local Incentive	Ad Valorem Tax Exemption	62 O.S. § 860	HB1525	1992						\$0	\$0	2006 Report
Exempt Inventory (County Assessor's Office)	Ad Valorem Tax Exemption	Art. 10, § 6A Okla. Const. & 68 O.S. § 2902.2	SB521	2000						\$0	\$0	2006 Report
Tax Increment Financing (TIF)	Major Finance & Assistance Program	62 O.S. §§ 850 et seq.		1992						\$0	\$0	2006 Report
Investment/New Jobs Income Tax Credit	Income Tax Credit/Exemption	68 O.S. § 2357.4	HB1926	1980						\$0	\$21,640,954	2005 Report
Construction of Energy Efficient Homes	Income Tax Credit/Exemption	68 O.S. § 2357.46	SB610	2005		YES				\$0	\$3,453,918	
Income Tax Credit for Investment in OK Producer-owned Agriculture Processing	Income Tax Credit/Exemption	68 O.S. § 2357.25	HB2959	1996	1/1/2010					\$0	\$1,236,658	
Alternative Energy Sources Tax Credit	Income Tax Credit/Exemption	68 O.S. § 2357.32 A	SB440	2001	1/1/2016	YES				\$0	\$1,211,052	
Alternative Fuel Vehicle (AFV) & Refueling Infrastructure Tax Credit	Income Tax Credit/Exemption	68 O.S. § 2357.22	HB2179	1990	1/1/2010					\$0	\$895,061	

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Manufacturers of Small Wind Turbines Tax Credit	Income Tax Credit/ Exemption	68 O.S. § 2357.32 B	SB1451	2002	12/31/2007	YES				\$0	\$770,196	
Volunteer Firefighter Credit	Income Tax Credit/ Exemption	68 O.S. § 2358.7	HB2372	2004						\$0	\$512,850	
Stafford Loan Origination Fee for banks & credit unions	Income Tax Credit/ Exemption	68 O.S. § 2370.3	HB1174	2006						\$0	\$419,727	
Small Business Admin. (SBA) Guarantee Fee Tax Credit	Income Tax Credit/ Exemption	68 O.S. §§ 2370 and 2370-1	HB1254	1999						\$0	\$250,875	
Poultry Litter Credit	Income Tax Credit/ Exemption	68 O.S. § 2357.100	HB2218	2004	12/31/2013					\$0	\$205,697	
Businesses who provide Child Care	Income Tax Credit/ Exemption	68 O.S. § 2357.27	SB1478	1998	1/1/2004					\$0	\$193,349	
Breeders of Specially Trained Canines	Income Tax Credit/ Exemption	68 O.S. § 2357.203	HB1014	2005						\$0	\$142,839	
Dry Fire Hydrant Credit	Income Tax Credit/ Exemption	68 O.S. § 2357.102	HB1547	2005						\$0	\$53,788	
Tax Credit for Banks Participating in the OK Rural Economic Development Loan Program	Income Tax Credit/ Exemption	68 O.S. § 2370.1	HB1254	1999						\$0	\$41,984	
Income Tax Credit for Investment in an OK Film or Music Project	Income Tax Credit/ Exemption	68 O.S. § 2357.101	HB1716	2005						\$0	\$40,947	
Qualified Recycling Facility Credit	Income Tax Credit/ Exemption	68 O.S. § 2357.59		1993	12/31/1999					\$0	\$37,691	
Energy Assistance Fund Contribution Credit	Income Tax Credit/ Exemption	68 O.S. § 2357.6		1982						\$0	\$24,451	
Computer, Data Processing, Research & Development Jobs Income Tax Credit	Income Tax Credit/ Exemption	68 O.S. 54006		1992						\$0	\$15,364	
Tax Credit for Provision of Childcare	Income Tax Credit/ Exemption	68 O.S. § 2357.26	SB1256	1998	1/1/2004					\$0	\$7,384	

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Food Service Establishments who pay for Hep A Vaccinations for Employees	Income Tax Credit/ Exemption	68 O.S. § 2357.33	HB2635	2000						\$0	\$6,408	
Ethanol Facilities Credit	Income Tax Credit/ Exemption	68 O.S. § 2357.66	SB429	2003	12/31/2010					\$0	\$6,196	
Aircraft Manufacturers Exemption License	Ad Valorem Tax Exemption	3 O.S. §§ 254 & 256.2	HB1986	1976						\$0	\$0	
State Decision	Ad Valorem Tax Exemption	68 O.S. § 2902	HB1750	1988						\$0	\$0	
Training for Industry Program (TIP)	Employee Training through Career Techs			1968						\$0	\$0	
Biodiesel Production Facility Tax Credit	Income Tax Credit/ Exemption	68 O.S. § 2357.67	HB1398	2005	12/31/2012					\$0	\$0	
Enterprise Zone for local development	Income Tax Credit/ Exemption	68 O.S. § 2357.81	HB2010	2000						\$0	\$0	
Ethanol Fuel Retailer Tax Credit	Income Tax Credit/ Exemption	68 O.S. § 500.10-1	HB1556	2005						\$0	\$0	
Federal Empowerment Zone Incentive - Oklahoma City	Income Tax Credit/ Exemption	Oklahoma City only								\$0	\$0	
Income Tax Exemption for Interest Pd. On Bonds issued by or on Behalf of Public Agencies	Income Tax Credit/ Exemption	68 O.S. § 2358.5	HB2635	2000						\$0	\$0	
New Markets Tax Credits & OK State Tax Credits in conjunction w/ New Markets Tax Credit Program	Income Tax Credit/ Exemption	26 U.S.C. § 45D								\$0	\$0	
New Products Dev. Income Tax Exemption	Income Tax Credit/ Exemption	74 O.S. § 5064.7		1987						\$0	\$0	
Oil & Gas Production Tax Credit	Income Tax Credit/ Exemption	68 O.S. § 1001	HB983	1963	6/30/2010					\$0	\$0	

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Sales/Income Tax Credit for Tourism Attraction Projects	Income Tax Credit/Exemption	68 O.S. §§ 2357.34-40	SB3 & HB2635	2000						\$0	\$0	
Tax Incentives on Former Indian Reservation Lands	Income Tax Credit/Exemption	26 I.R.C. §§ 45A, 168 (j) & 68 O.S. § 2358 [17]	HB1191	1971	12/31/2009					\$0	\$0	
Technology Transfer Income Tax Exemption	Income Tax Credit/Exemption	68 O.S. § 2358 [C]	HB1191	1971						\$0	\$0	
Welfare-to-Work Tax Credit (WTW)	Income Tax Credit/Exemption	Fed. Through OESC								\$0	\$0	
Work Opportunity Tax Credit Program (WOTC)	Income Tax Credit/Exemption	Fed. Through OESC								\$0	\$0	
Advanced Degree Program	Major Finance & Assistance Program	OK State Regents (405) 225-9100								\$0	\$0	
Basic & Applied Research & Technology Program through OCAST	Major Finance & Assistance Program	74 O.S. §§ 5060.1 et seq.		1987						\$0	\$0	
Community Development Block Grants (CDBGs)	Major Finance & Assistance Program	Commerce Dept. (405) 815.5356								\$0	\$0	
Empowerment Zone Facility Bonds - Oklahoma City	Major Finance & Assistance Program	26 U.S.C. § 1394 et seq.								\$0	\$0	
General Obligation Limited Tax Bonds (GOLTBs)	Major Finance & Assistance Program	Art. 10, § 35, Oklahoma Constitution		1962						\$0	\$0	
i2E - Turning Innovation into Enterprise	Major Finance & Assistance Program	74 O.S. §§ 5060.2 [a] [b]		1987						\$0	\$0	
Job Matching through OK Employment Security Commission	Major Finance & Assistance Program	OESC (405) 557-7149								\$0	\$0	

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OK Capital Access Program	Major Finance & Assistance Program	www.ocib.org								\$0	\$0	
OK Export Finance Program	Major Finance & Assistance Program	Commerce Dept. (405) 815.5216								\$0	\$0	
OK Institute of Technology through OCAST	Major Finance & Assistance Program	74 O.S. §§ 5060.3 et seq.		1987						\$0	\$0	
Oklahoma Finance Authorities	Major Finance & Assistance Program	74 O.S. §§ 851 et seq. & 5062.1 et seq.		1959/ 1987						\$0	\$0	
Partial Unemployment Benefits Program	Major Finance & Assistance Program	OESC (405) 962- 7584								\$0	\$0	
Private Activity Bond Allocation	Major Finance & Assistance Program	62 O.S. §§ 695.23 et seq.		1990						\$0	\$0	
Public Trust Financing: Industrial Revenue Bonds	Major Finance & Assistance Program	60 O.S. § 176 et seq., 74 O.S. § 851 et seq., & 61 O.S. § 651 et seq.		1951, 1959						\$0	\$0	
Quality Jobs Investment Program	Major Finance & Assistance Program	74 O.S. § 5062.8A		1994						\$0	\$0	
Rural Economic Development Loan Program	Major Finance & Assistance Program	62 O.S. §§ 90.1 - 90.9 & 68 O.S. § 2370	SB1442	2002						\$0	\$0	
Sales Tax Financing	Major Finance & Assistance Program	68 O.S. §§ 1370 & 2701	HB1018/ HB1118	1983/ 1965						\$0	\$0	

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Small Business Linked Deposit Program	Major Finance & Assistance Program	62 O.S. §§ 88.1A et seq.	HB1817	1994/ REPEALE D 1997						\$0	\$0	
Small Business Loan Guarantees	Major Finance & Assistance Program	15 U.S.C. § 632 et seq.								\$0	\$0	
Technology Partnership Assistance	Major Finance & Assistance Program	70 O.S. §§ 3206.3 & Art. 10 §§ 14 & 15 of Oklahoma Constitution		1998						\$0	\$0	
Venture Capital Investment Board/Access Program run by Oklahoma Capital Investment Board (OCIB)	Major Finance & Assistance Program	74 O.S. § 5085.1		REPEALE D 1994						\$0	\$0	
Workforce Investment Act	Major Finance & Assistance Program	Commerce Dept (405) 815-5206								\$0	\$0	
Oklahoma Opportunity Fund	No appropriations given in 2008	HB 1169	HB1169							\$0	\$0	
Aircraft Maintenance Facilities Exemption	Sales Tax Exemption	68 O.S. § 1357 [20] [28]	SB227	1981						\$0	\$0	
Aircraft Manufacturing Facility	Sales Tax Exemption	68 O.S. § 1357 [16]	SB227	1981						\$0	\$0	
Computer Services & Data Processing	Sales Tax Exemption	68 O.S. § 1357 [21]	SB227	1981						\$0	\$0	
Excise Tax on Aircraft Sales	Sales Tax Exemption	68 O.S. §§ 6001 et seq.	HB1791	1984						\$0	\$0	
Manufacturers Sales Tax Exemption	Sales Tax Exemption	68 O.S. §§ 1359, 1359.2 & 1364	SB227	1981/ 1985						\$0	\$0	
Spaceport	Sales Tax Exemption	68 O.S. § 1356 [32-37]	SB227	1981						\$0	\$0	
Telecommunications	Sales Tax Exemption	68 O.S. §§ 1354 & 1357 [18] [26]	SB227	1981						\$0	\$0	
Computer Services/ Data Processing/ Telecommunications Equipment	Sales Tax Refund	68 O.S. § 54003		1992						\$0	\$0	

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Construction Materials	Sales Tax Refund	68 O.S. § 1359 [7]	SB227	1981						\$0	\$0	
Income Tax Credit for Construction of OK Film/Music Facilities	Tourism & Film Incentive	68 O.S. § 2001 & Amending Sections 2357.35-39	SB3	2000						\$0	\$0	
Oklahoma Film Enhancement Rebate Act at Film & Music Office	Tourism & Film Incentive	68 O.S. §§ 3621-3626	SB674	2001	7/1/2014					\$0	\$0	
Foreign-trade Zones	Transportation & Distribution Benefit	Port of Muskogee, Tulsa Port of Catoosa, Will Rogers International Airport and Durant International Business Park								\$0	\$0	
Industrial Access Roads	Transportation & Distribution Benefit	Dept. of Transportation								\$0	\$0	
International Trade Processing Center at Dept. of Commerce	Transportation & Distribution Benefit	74 O.S. § 2121 et seq.	SB439	2003						\$0	\$0	
Other Truck Registration Benefits	Transportation & Distribution Benefit	47 O.S. §§ 1101 et seq.		1985						\$0	\$0	
Truck Registration Benefit	Transportation & Distribution Benefit	Corporation Commission (405) 521-3246								\$0	\$0	
Totals							\$15,542,813	0	\$57,913,456	\$134,004,494	\$160,685,149	

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