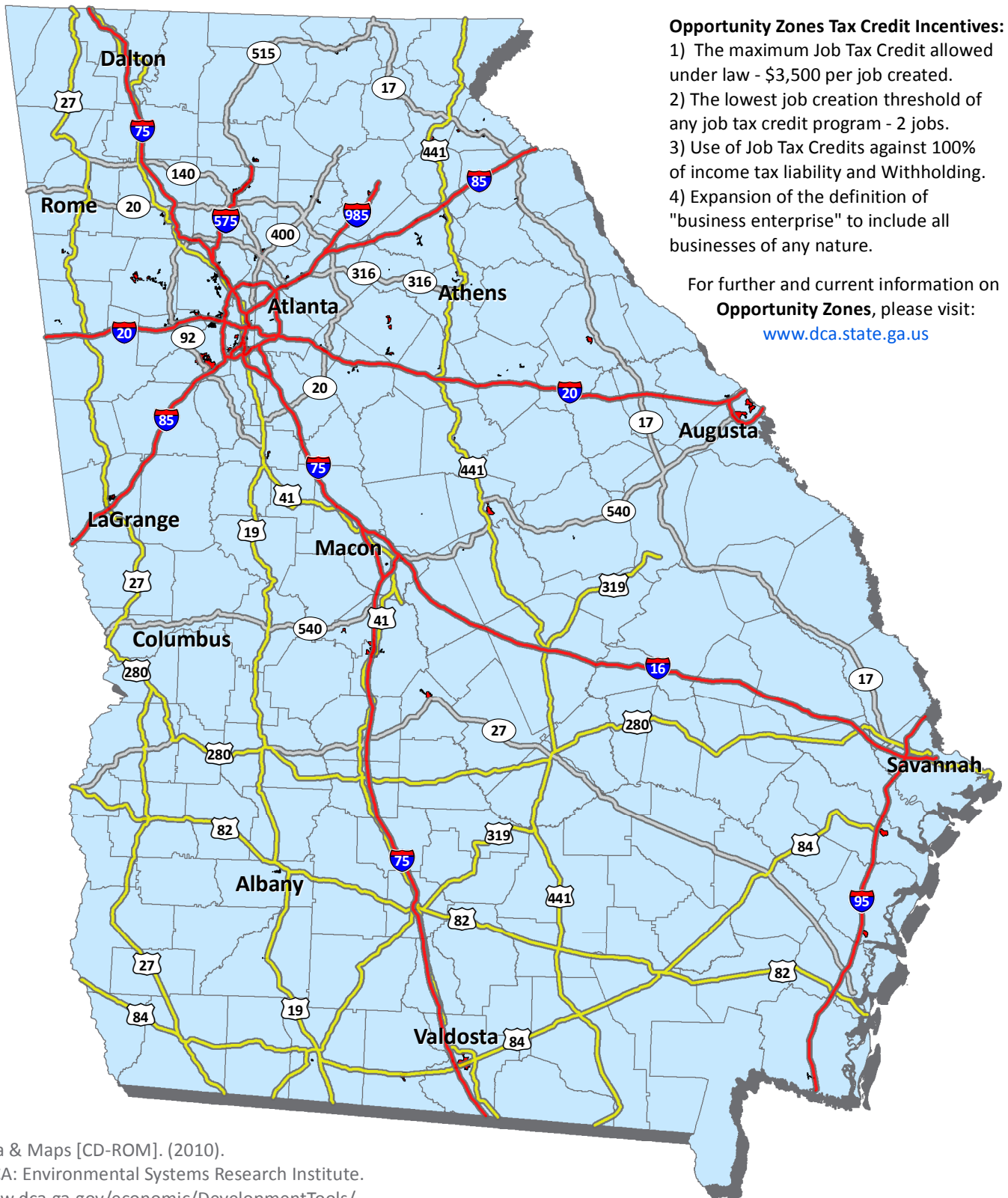


# 2015 Georgia Opportunity Zones



## Opportunity Zones Tax Credit Incentives:

- 1) The maximum Job Tax Credit allowed under law - \$3,500 per job created.
- 2) The lowest job creation threshold of any job tax credit program - 2 jobs.
- 3) Use of Job Tax Credits against 100% of income tax liability and Withholding.
- 4) Expansion of the definition of "business enterprise" to include all businesses of any nature.

For further and current information on **Opportunity Zones**, please visit:

[www.dca.state.ga.us](http://www.dca.state.ga.us)

## Sources:

- 1) ESRI Data & Maps [CD-ROM]. (2010). Redlands, CA: Environmental Systems Research Institute.
- 2) DCA, [www.dca.ga.gov/economic/DevelopmentTools/programs/opportunityZones.asp](http://www.dca.ga.gov/economic/DevelopmentTools/programs/opportunityZones.asp), June, 2015