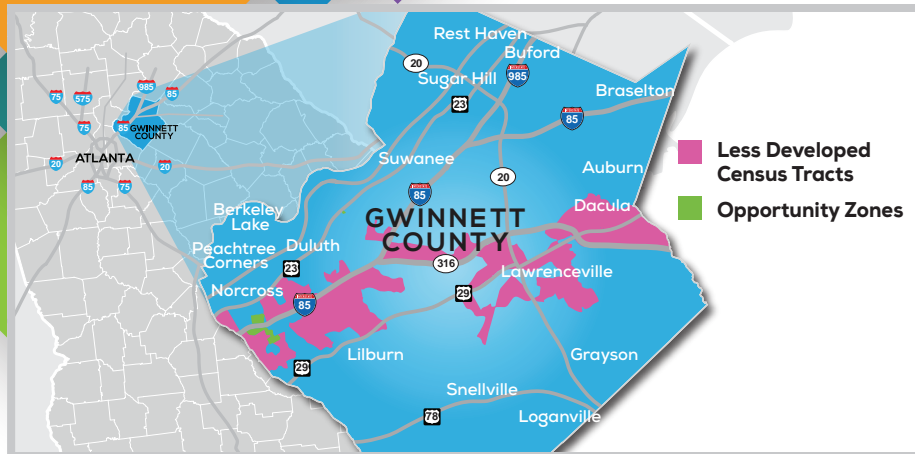




PARTNERSHIP  
GWINNETT

# Incentives

The Georgia Department of Community Affairs offers qualified new and existing businesses tax credits.



	<div>OZ</div> <b>Opportunity Zone</b>	<div>LDCT</div> <b>Less Developed Census Tract</b>
<b>Eligibility</b>	<ul style="list-style-type: none"> <li>Any business</li> </ul>	<ul style="list-style-type: none"> <li>Specific business enterprises</li> </ul>
<b>Criteria</b>	<ul style="list-style-type: none"> <li>Create at least <b>two</b> permanent full-time jobs within a tax year</li> <li>Pay more than the lowest average wage of any county in the state</li> <li>Offer health insurance (not required to pay)</li> </ul>	<ul style="list-style-type: none"> <li>Create at least <b>five</b> permanent full-time jobs within a tax year</li> <li>Pay more than the lowest average wage of any county in the state</li> <li>Offer health insurance (not required to pay)</li> </ul>
<b>Tax Credit</b>	<ul style="list-style-type: none"> <li>\$3,500 per new job</li> <li>Available up to five years as long as the jobs are maintained</li> <li>Applied against 100% of any state income tax liability with any excess eligible against state payroll withholding taxes</li> </ul>	

## Opportunity Zones

- City of Duluth
- Gateway 85 Community Improvement District

## Less Developed Census Tracts

- 502.29
- 502.36
- 503.26
- 503.28
- 503.29
- 503.30
- 503.31
- 504.33
- 504.38
- 504.39
- 504.40
- 504.41
- 504.46
- 504.47
- 504.48
- 504.49
- 504.51
- 504.52
- 504.53
- 504.54
- 504.55
- 504.56
- 504.60
- 505.20
- 505.22
- 505.26
- 505.39
- 505.41
- 505.42
- 505.61
- 505.62
- 505.64
- 505.69
- 505.71
- 505.74
- 505.86
- 505.87
- 505.89
- 506.22
- 506.27



Interactive map  
Scan to view