

INCENTIVES	RETAIL	WHOLESALE	PROFESSIONAL	TRANSIENT OCCUPANCY
(A) Recycling Tax Credit		X		
(B) Worker Retraining Tax Credit	X	X	X	
(C) Major Business Facility Job Tax Credit	X	X	X	X
(D) Green Job Creation Tax Credit		X		
(E) Refundable Research and Development Expenses Tax Credit		X		
(F) Port Volume Increase Tax Credit		X		
(G) International Trade Facility Tax Credit	X	X		
(H) Barge and Rail Usage Tax Credit		X	X	
(I) Property Tax Incentives	X	X	X	X
(J) Sales and Use Tax Exemptions		X	X	
(K) Enterprise Zone Job Creation Grants		X	X	
(L) Enterprise Zone Real Property Investment Grant	X	X	X	X
(M) Foreign Trade Zones	X	X		
(N) Port of Virginia Economic and Infrastructure Development Grant		X		
(O) Virginia Jobs Investment Program		X	X	
(P) Virginia Investment Partnership Grant		X	X	
(O) Major Eligible Employer Grant		X	X	
(R) Clean Energy Manufacturing Incentive Grant Program		X		
(S) Virginia Coalfield Economic Development Authority	X	X	X	X
(T) Virginia Small Business Financing Authority	X	X	X	X
(U) Meals Tax Refund (MTR)	X			
(V) Real Estate Grant (REG)	X	X	X	X
(W) Business License Fee Abatement (BLFA)	X	X	X	X
(X) Rehabilitated Real Estate Tax Exemption (RRETE)	X	X	X	X
(Y) Lodging Tax Refund (LTR)				X
(Z) Economic Development Access Program		X	X	
(AA) Tobacco Region Opportunity Fund		X	X	
(BB) Governors Opportunity Fund	X	X	X	
(CC) Transportation Partnership Opportunity Fund			X	
(DD) Rail Industrial Access Program		X	X	
(EE) Technology Zones		X	X	
(FF) Governor's Agriculture and Forestry Development Fund	X	X	X	

**\*Retail establishments include:** Shopping centers, food and beverage industries, pharmacies, gas stations, & pawn shops.

**\*Professional establishments include:** Doctors, attorneys, financial institutions, hair salons, and repair services.

**\*Wholesale establishments include:** Manufacturers, and bulk stores.

**\*Transient Occupancy establishments include:** Hotels, and bed and breakfasts.