

## New EDIP Program

Name of Project	Sales Requirements	Jobs Requirement	Municipal Approval?	Geographic Limitations?	Tax Credit (can be multi-year)
Expansion Project (like the old EDIP projects)	Generate new sales outside of MA	Same as old requirement – no specific number	Yes	Must be in an ETA and part of an EOA.	Up to 10% - amount depends on the degree to which the project is expected to generate net new economic activity within the commonwealth by generating substantial sales from outside of the commonwealth, or otherwise; increase employment opportunities for residents of the project ETA and of the commonwealth; and address the economic need of the project ETA as measured by the income and employment levels of the ETA.
Enhanced Expansion Project	Generate new sales outside of MA	At least 100 new positions to be maintained for 5 years; business allowed 2 years to achieve job benchmarks.	No	No	Up to 10% - amount depends on the degree to which the project: is expected to generate net economic activity within the commonwealth by generating substantial sales from outside of the commonwealth, or otherwise; and, increase employment opportunities for residents of the commonwealth.
Manufacturing Retention Project	Generate new sales outside of MA	At least 25 new manufacturing positions and/or retains at least 50 manufacturing positions for 5 years.	Yes	Must be in a gateway municipality: a municipality with a population greater than 35,000, a median household income and educational attainment rates that are both below the commonwealth's average.	Up to 40% and is refundable – depends on the degree to which the project is expected to generate economic activity within the commonwealth by generating substantial sales from outside of the commonwealth, or otherwise; and, the degree to which the project is expected to retain or increase manufacturing employment opportunities for residents in the project gateway municipality and the commonwealth.

Applicable to All Projects:

1. Leased property is now included in the definition of a “qualified property.”
2. As was the case under current law, a project must be located at a “facility” but under the new law, a “facility” can now be one or more buildings – and they do not have to be located on contiguous parcels.
3. Expansion projects and enhanced expansion projects are given 2 years to achieve their job increase targets.
4. All 3 types of projects must agree to keep new or retained positions for at least 5 years.
5. Certification may now be revoked and the EACC may take back any incentives awarded in the past or future if there is a material variance between what the plans in a business’s project proposal and the employment targets the business actually achieves. A material variance for this purpose means that the business falls 50% below their employment projections.