

State	Program Title	Program Authority	Form of Subsidy	To Whom	Amounts	Duration of the Program
Missouri	Business Use Incentives for Large Scale Development (BUILD)	Missouri Department of Economic Development and Missouri Development Finance Board	Tax Credit	An eligible industry in manufacturing, processing, assembly, research and development, agricultural processing or services in interstate commerce must invest a minimum of \$15 million; or \$10 million for an office industry (regional, national or international headquarters, telecommunications operations, computer operations, insurance companies or credit card billing and processing centers) in an economic development project. Businesses must create a minimum of one hundred new jobs for eligible employees at the economic development project or a minimum of 500 jobs if the economic development project is an office industry or a minimum of 200 new jobs if the economic development project is an office industry located within a distressed community.	The costs of projects are financed in whole or in part from proceeds of bonds issued by the Board and loaned to the eligible company. The company will make loan payments in amounts sufficient to pay the principal and interest on the bonds. The company's loan payments and other annual fees constitute job development assessment fees. A company which pays job development assessment fees is allowed to claim state income tax credits equal to the amount of such assessment fees. The company may claim such tax credits against state income taxes otherwise due, and may obtain a refund to the extent the amount of a tax credit exceeds the company's Missouri state income tax liability for a given year. The amount of funding will be determined jointly by the Missouri Department of Economic Development and the Missouri Development Finance Board, based on the need for funding to initiate the eligible project.	Ongoing
Montana	Alternative Energy Production Credit	Montana Department of Revenue, 15-32-401, MCA	Tax Credit	The credit is available to any corporation that purchases depreciable property for a commercial or net metering alternative energy system.	The credit provides a 35% non-refundable tax credit for the costs, less any federal or state grants, of depreciable property for a commercial or net metering alternative energy system. Unused credits can be carried forward 7 years.	Ongoing
Montana	Biodiesel Blending and Storage Credit	Montana Department of Revenue, 15-32-703, MCA	Tax Credit	The credit is available to any corporation that invests in a biodiesel blending or storage facility and begins biodiesel production.	This credit provides a 15% non-refundable tax credit for the cost of investments in biodiesel blending or storage facilities in a year when the taxpayers is blending or in the two years before the blending began. The total credits that may be claimed are \$52,500 for a distributor and \$7,500 for a retailer.	Ongoing
Montana	Ethanol Tax Incentive	Montana Department of Transportation, 15-70-501, MCA	Tax reduction	The tax reduction is available for a licensed ethanol distributor.	The tax incentive is a reduction of \$0.20 per gallon of ethanol distilled. The tax incentive is available for the first six years from the date the facility begins production. The total reductions cannot exceed \$6 million in any consecutive 12 month period.	Ongoing
Montana	Manufacturer of Ammunition Components Tax Exemption	Montana Department of Revenue, 15-24-1410, MCA	Tax exemption	The credit is available to an entity in the state that is engaged in the primary business of the manufacture of ammunition components.	All property used in the manufacture of ammunition components is exempt from the property tax levied for state educational purposes.	Ongoing
Montana	Mineral and Coal Exploration Incentive Credit	Montana Department of Revenue, 15-32-501, MCA	Tax Credit	The credit is available to any corporation that engages in solid mineral or coal exploration in the state.	This credit is available for expenses incurred up to the time that construction commences on a new mine or the reopening of a previously closed mine. The credit is equal to the full spending amount on solid mineral or coal exploration expenditures in the state. The maximum credit is \$20 million per mine.	Ongoing