



SCREVEN COUNTY DEVELOPMENT AUTHORITY

Tax Environment for Manufacturing Operations

State of Georgia Tax Environment for Manufacturers:

- **Corporate Income Tax:** 5.75% flat rate, single-factor apportionment based on sales, benefiting manufacturers with sales outside Georgia.
- **Sales & Use Tax Exemptions for Manufacturers:**
 - **Machinery & Equipment:** Exempt if used directly in the manufacturing process.
 - **Energy Used in Manufacturing:** 100% exemption on electricity, natural gas, and other energy sources.
 - **Raw Materials & Packaging:** Exempt when used in manufacturing for resale.
 - **Industrial Machinery Repair Parts:** Exempt for manufacturers.
- **Inventory Tax (Freeport Exemption):** Many Georgia counties, including Screven, offer a **100% exemption** on qualifying inventory.

Screven County Tax Environment for Manufacturers:

- **Tier 1 Status:** Up to **\$4,000 per job** in state income tax credits, applicable against 100% of liability, with a 10-year carry-forward.
- **100% Freeport Inventory Tax Exemption:** Covers raw materials, work-in-progress, and finished goods held for shipment outside Georgia.
- **Ad Valorem Property Tax:** Real and personal property is assessed at 40% of Fair Market Value. Property is taxed at 29.242 mills in Screven County, equating to \$11.70 per \$1,000 of Fair Market Value.
- **Industrial Revenue Bonds:** Low-interest, tax-exempt financing for facility construction and equipment purchases.
- **Proximity to the Port of Savannah:** Eligible manufacturers may qualify for **Port Tax Credit Bonus** if shipping high volumes.

Key Advantages for Manufacturers in Screven County:

- **No Sales Tax on Manufacturing Equipment & Energy Costs.**
- **Full Exemption on Inventory Tax, Including Finished Goods.**
- **Strong Job Tax Credits & Local Incentives to Offset Costs.**
- **Easy Access to Ports & Infrastructure for Cost-Effective Logistics.**

These incentives make Screven County an **attractive, low-cost location** for manufacturing operations seeking **tax-efficient expansion and supply chain advantages** in Georgia.