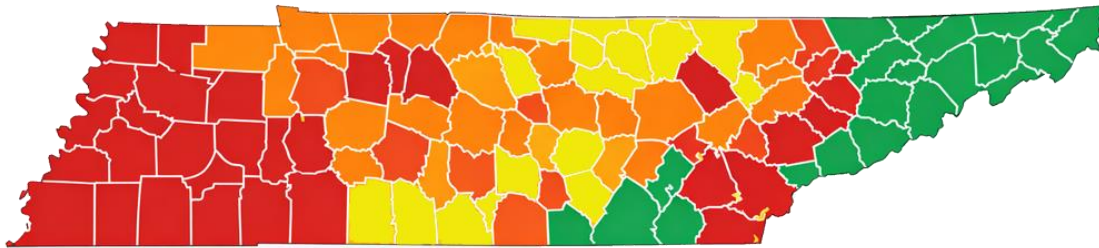


Tennessee

Corporate Relocation & Incentive Playbook

Strategic Site Selection for Maximum ROI

2026



TN 2026 ECD Incentive Zones

Enhanced Elevated Standard Limited

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Why Tennessee in 2026?

Tennessee continues to lead the nation in corporate migration due to its stable fiscal environment and aggressive pro-business policies.

- **0% State Personal Income Tax:** A massive draw for executive talent and retention.
- **AAA Credit Rating:** Ensuring long-term stability in infrastructure and state support.
- **TVA Reliability:** In an era of energy uncertainty, the Tennessee Valley Authority provides some of the most reliable and competitively priced power in the U.S.

The Advisor Difference

Real estate is a line item; **Incentives are a strategy.** As a CCIM-designated advisor, I bridge the gap between finding a building and optimizing a business case. We analyze the "Hidden Assets"—utility grants, tax abatements, and training credits—before the first shovel hits the ground.

Tiered Success: Understanding the Zones

Tennessee ranks its 95 counties into four Tiers. The more rural the tier, the more aggressive the credits.

Program	Benefit	Qualification
Standard Job Tax Credit	\$4,500 per job	15+ net new jobs; Tier-dependent.
FastTrack Job Training	Cash reimbursement	Covers costs for training new employees.
Infrastructure Grants	State-funded site prep	Rail, road, and utility extensions to the site.
Sales Tax Exemption	0% on machinery	Available for manufacturing and R&D equipment.

2026 Spotlight: The Energy Credit

With the rise of high-demand manufacturing, we specialize in sourcing sites that qualify for **TVA's Economic Development incentives**, which can significantly reduce monthly operational overhead for heavy power users.

Maximize ROI by Layering Benefits

Many companies leave money on the table by only applying for a single grant. We help you "stack" these benefits for a multi-year tax advantage:

- **F&E Tax Offset:** The Standard Job Tax Credit can offset up to 50% of your current Franchise and Excise (F&E) tax liability, while Enhanced credits can offset up to 100%.
- **Local PILOT Programs:** We facilitate negotiations for local **Payment in Lieu of Taxes (PILOT)** programs, often required for onsite infrastructure improvements.
- **The "Day 1" Reality Check:** We vet substation "headroom" and prioritize **Select Tennessee Certified Sites** where due diligence is already complete, shaving 6–12 months off construction.

CASE STUDY: Manufacturing Expansion

The Power of Strategic Stacking: Manufacturing Expansion

Scenario: A mid-sized international manufacturer, similar to recent entries like **Biederman**, required a U.S. base with 50 new full-time jobs and a **\$4.4 million** initial capital investment.

The Strategy: Site vs. Tier Optimization

By analyzing locations beyond high-growth urban centers, we identified a **Select Tennessee Certified Site** in an **Enhanced (Tier 4)** county. This choice unlocked the state's most aggressive incentive packages, which are specifically designed to foster success in rural Tennessee.

Estimated 5-Year Financial Impact

Benefit Component	Strategic Result	Estimated Value
Standard Job Tax Credit	\$4,500 per job to offset F&E taxes.	\$225,000
Enhanced Job Tax Credit	Additional \$4,500/job/year for 3 years (Tier 4).	\$675,000
FastTrack Training Grant	Average \$2,000 per new hire reimbursement.	\$100,000
Sales Tax Savings	0% tax on \$2M in qualified industrial machinery.	\$140,000
Total Estimated Benefit	Combined State-Level Incentives	\$1,140,000+

***The Result:** The company achieved a 25% reduction in total project cost through incentive layering while securing a site with pre-certified utility capacity.*

Critical "Day 1" Wins

- **Risk Mitigation:** Utilizing a **Select Tennessee Certified Site** ensured all environmental and geotechnical due diligence was complete before the LOI, preventing six months of potential construction delays.
- **Operational Savings:** By sourcing a site with **TVA Economic Development incentives**, the facility secured a five-year energy credit, significantly reducing monthly overhead for heavy-power manufacturing processes.
- **Infrastructure Support:** Coordination with local leadership secured a **FastTrack Infrastructure Grant** to extend fiber and road access directly to the site's pad, eliminating substantial developer CapEx.

The Day-1 Reality Check

In the 2026 industrial landscape, "speed to market" is often hampered by utility lead times. I provide a deeper analysis of:

- **Substation Capacity:** We don't just look at the building; we vet the substation "headroom" to ensure your 5-year expansion won't be halted by power grid limitations.
- **Select Tennessee Certified Sites:** I prioritize "Certified Sites" where environmental, geotechnical, and archaeological due diligence is already complete, shaving 6–12 months off your construction timeline.
- **TVA Economic Development Credits:** For high-load users, we secure energy credits that can reduce monthly utility overhead by 5%–15% over the first five years of operation.

Strategic Labor Draw

Beyond the Zip Code A building is useless without a workforce. Our Site & Savings Summary includes:

- **30-Minute Commute Analysis:** Mapping the specific labor pool and educational attainment levels within a realistic drive-time of the target site.
- **Customized Site Comparisons:** We compare 3–5 sites not just on price per square foot, but on the total financial "Incentive Delta" between Tier 1 and Tier 4 locations.

Are you "Day 1" Ready?

Incentive Eligibility: Have you applied for FastTrack *before* making a public announcement? (Critical for compliance).

Utility Audit: Have you confirmed the local grid can handle your 5-year growth plan?

Tier Verification: Does your target site reside in the most advantageous tax tier for your job count?

In 2026, the location of your building determines the strength of your balance sheet. My role is to ensure those two are perfectly aligned.

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