

ECONOMIC RESOURCE PLAYBOOK

West Virginia Grant, Loan, Tax Credit, and Technical Assistance Programs

Eastern Panhandle Regional Planning and Development Council

March 2022

ECONOMIC RESOURCE PLAYBOOK

West Virginia Grant, Loan, Tax Credit, and Technical Assistance Programs

PURPOSE

The State of West Virginia offers dozens of programs that provide financial incentives to companies planning to relocate to or expand in the state. Often, however, small businesses and even large businesses simply do not know these state financial incentives exist.

In 2022, the Eastern Panhandle Regional Planning and Development Council (Region 9) developed the Economic Resource Playbook to provide a single point of reference outlining current programs available to businesses in West Virginia. If you, as a business, are having a challenge funding your next project, there may be a grant, loan, or tax credit available to close the financial gap. Additionally, the state offers a range of technical assistance programs that can bolster workforce development.

The programs outlined in the Playbook include the following:

- **Grants:** Grants are typically awarded on a reimbursement basis and do not need to be repaid. Once approved for a grant, a business completes their project, pays the associated invoices, and then requests reimbursement from the state.
- **Loans:** Like commercial loans, state loans need to be repaid according to the terms. Unlike commercial loans, however, state loans typically offer lower interest rates and longer repayment terms.
- **Tax Credits:** Tax credits reduce a business's tax liability for a given year.
- **Technical Assistance and Workforce Development:** Technical assistance and workforce development programs support workforce development through training and knowledge sharing.

On behalf of Region 9, we hope this Playbook is a valuable resource for you to grow and expand your business in Berkeley County, Jefferson County, Morgan County, and beyond.

Rachel Snavelly
Executive Director
Eastern Panhandle Regional Planning and Development Council (Region 9)

Table of Contents

GRANT PROGRAMS.....	4
Appalachian Regional Commission Federal Grants.....	5
Flex-E Grant.....	7
Competitive Improvement Program (CIP).....	9
West Virginia Energy Efficiency Impact Grant.....	10
EARLY-STAGE Funding Opportunity.....	12
Claude Worthington Benedum Foundation Grants.....	13
Export Promotion Program.....	15
Rural Innovation Stronger Economy (RISE)	17
LOAN PROGRAMS.....	18
Direct Loan Program	19
Commercial Loan Insurance Program (CLINS).....	21
Broadband Loan Insurance Program (BLINS)	23
Leveraged Technology Loan Program	26
Tax-Exempt Industrial Development Bonds	27
TAX CREDIT PROGRAMS	29
Economic Opportunity Tax Credit.....	30
Economic Opportunity Credit for High Technology Manufacturers	31
Economic Opportunity Tax Credit for Jobs Creation.....	32
Manufacturing Investment Tax Credit.....	33
Manufacturing Property Tax Adjustment Credit.....	34
High-Wage Growth Business Tax Credit	35
Neighborhood Investment Program Credit.....	36
Historic Rehabilitated Building Investment Credit.....	38
Credit for Qualified Rehabilitated Residential Building Investment.....	40
Tourism Development Credit.....	42
TECHNICAL ASSISTANCE PROGRAMS.....	45
Innovation-Technology Program	45
Main Street West Virginia and ON TRAC Programs.....	46
Appalachia Nonprofit Resource Center	48
Rural Business Development Grants	49
RAISE Market Research Initiative	50
Website Globalization Review (WGR).....	51
KUDO Multilingual Meetings.....	52

Apprenticeship Training Tax Credit 54

Apprenticeship In Motion (AIM) Program..... 55

Governor’s Guaranteed Work Force Program..... 56

Community College Learn and Earn Internship Program..... 57

Military Incentive Credit..... 58

Workforce Innovation and Opportunity Act (WIOA) 59

COVID-19 BUSINESS RESOURCES 61

Employee Retention Credit 61

Covid-19 Emergency Response Fund..... 62

Truist-LISC Partnership 63

Community Facilities Direct Loan & Grant..... 64

American Rescue Plan Act Economic Adjustment Assistance 66

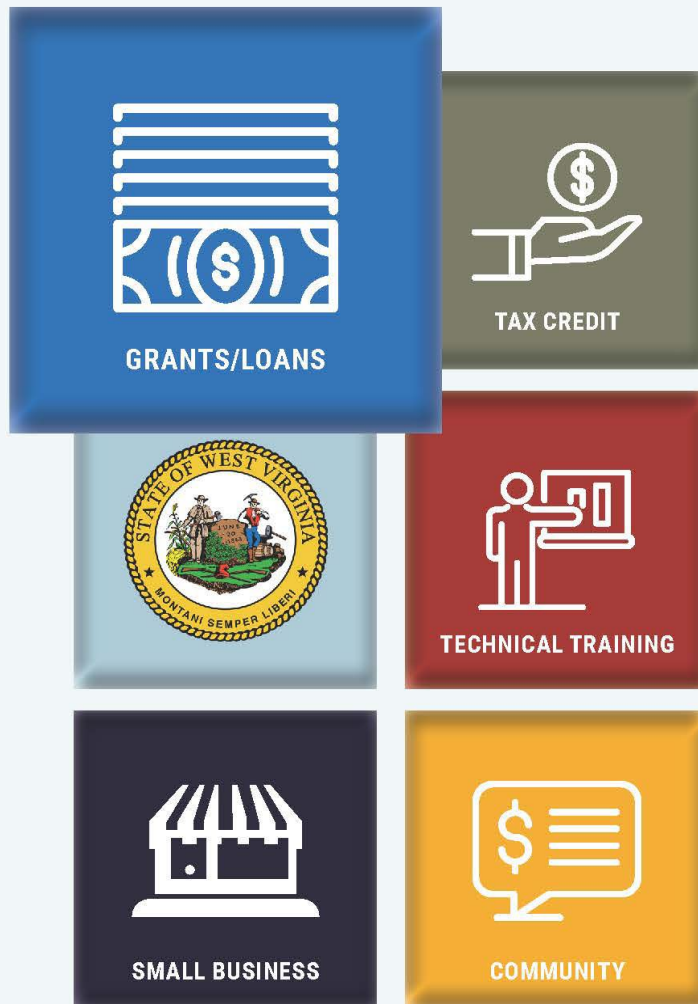
Local Technical Assistance & University Center Programs..... 67

West Virginia Brownfields Assistance Centers 68

Vertx Partners 70

Procurement Technical Assistance Program (PTAP) 71

ECONOMIC DEVELOPMENT CONTACTS 72



GRANT PROGRAMS

West Virginia Economic Resource Playbook

APPALACHIAN REGIONAL COMMISSION FEDERAL GRANTS

West Virginia Community Advancement and Development

Program Overview

OVERVIEW

Program: Appalachian Regional Commission
Federal Grant Programs

Incentive Type: Grant

Background: Authorized in 1965, the Appalachian Regional Commission (ARC) was formed as a partnership between the federal government and the governors of the ARC states. ARC grant funding is dedicated to community development projects, including infrastructure improvements, workforce development, and business development among others.

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PROGRAM FACTS

Description: The Appalachian Regional Commission (ARC) federal grant funding is a program dedicated to community development through infrastructure improvements, workforce development, leadership and capacity building, and business development. The ARC grant programs are funded by a federal subsidy. West Virginia receives an average of \$8 to 9 million dollars each year for these projects, with each West Virginia County receiving an allocation of the state grant funds based on the strength of each local economy.

Incentive: While there is no minimum or maximum award amount, the total ARC share of a grant award is dependent on a county or service area's ARC economic designation. Designations are made annually based on economic data.

Non-federal match rates are also variable based on a county's ARC designation. Projects serving counties with higher levels of economic distress are eligible for a higher federal funding share. The non-federal match

for projects in multiple counties is determined on a project-by-project basis.

ELIGIBILITY

Eligible applicants for ARC grant funding are state and local agencies, state and local governments, non-profit organizations, tribal governments, and higher education institutions.

Match Requirements

The federal share of the grant award is dependent on a county's economic status, which is designated by ARC. Counties with higher levels of economic distress are eligible for a higher federal share.

Projects in counties deemed "Economically Distressed" require a non-federal match of 20%. In West Virginia, these counties include Boone, Braxton, Calhoun, Clay, Gilmer, Lincoln, Logan, McDowell, Mingo, Roane, Webster, and Wyoming.

Counties designated as "At-Risk" have a match requirement of 30% and include Barbour, Fayette, Hardy, Mason, Mercer, Nicholas, Pocahontas, Ritchie, Summers, Tyler, Wayne, Wetzel, and Wirt Counties.

"Transitional" designations require a 50% match. In West Virginia, these counties include Berkeley, Brooke, Cabell, Doddridge, Grant, Greenbrier, Hampshire, Hancock, Harrison, Jackson, Kanawha, Lewis, Marion, Marshall, Mineral, Monongalia, Monroe, Morgan, Ohio, Pendleton, Pleasants, Preston, Putnam, Raleigh, Randolph, Taylor, Tucker, Upshur, and Wood Counties.

Counties with the highest levels of economic strength are designated as "Competitive" and require a match of 70%. Jefferson County is the only county in West Virginia with a "Competitive" designation.

Community and economic development projects in ARC-designated "economically distressed" counties will receive highest priority for ARC funding to help these counties pursue opportunities that help residents achieve a higher quality of life.

APPLICATION PERIOD

Opportunities to apply for ARC grant funding are available annually. Application windows regularly open in the fall.

Applications require a Data Universal Numbering System (DUNS) number and active registration in the System for Award Management (SAM) prior to submittal.

SELECTION CRITERIA

Projects being considered for any of ARC's grant programs must support at least one of the five goals established for community development under West Virginia's ARC Program:

- Invest in entrepreneurial and business development strategies that strengthen Appalachia's economy.
- Increase in education, knowledge, skills, and health of residents to work and succeed in Appalachia.
- Invest in critical infrastructure – especially broadband, transportation (including Appalachian Development Highway System), and water/wastewater systems.
- Strengthen Appalachia's community and economic development potential by

leveraging the Region's natural and cultural heritage assets.

- Build the capacity and skills of current and next-generation leaders and organizations to innovate, collaborate, and advance community and economic development.

2022 RESOURCES

West Virginia Community Advancement and Development's ARC Programs

<https://wvcad.org/infrastructure/appalachian-regional-commission>

ARC Grants About Page

<https://www.arc.gov/about-arc-grants/>

ARC Grant Match Requirements (Interactive Map):

<https://www.arc.gov/match-requirements-for-arc-grants/>

Appalachian Regional Development Act of 1965:

<https://www.arc.gov/wp-content/uploads/2020/08/Appalachian-Regional-Development-Act.pdf>

West Virginia Appalachian Development Plan:

<https://www.arc.gov/wp-content/uploads/2020/07/WestVirginia2018-2021AppalachianDevelopmentPlan.pdf>

FLEX-E GRANT

West Virginia Development Office

Program Overview

OVERVIEW

Program: Flex-E Grant

Incentive Type: Grant

Background: In 2001, the Flex-E Grant program was created to fund capacity-building projects as part of the Appalachian Regional Commission (ARC's) Distressed County Program. The program provides small investments, usually up to \$10,000, for short-term capacity-building projects.

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PROJECT FACTS

Description: The Flex-E Grant program provides small grants (\$10,000 maximum) that are used to build the capacity of individuals, organizations, and communities to become more effective in community and economic development. Capacity-building develops and strengthens local community leadership, planning, and civic engagement that are critical for long-term, sustainable community and economic growth. The program typically focuses on ARC designated counties designated as "distressed" with special appropriations available in counties designated "at risk" and "transitional".

Incentive: The total maximum award amount is \$10,000 and includes a local match. The West Virginia Development Office will consider requests with a total cost exceeding \$10,000 for projects that can secure the required match and show significant economic and/or community development impact or address a significant and critical need.

ELIGIBILITY

All counties in West Virginia are eligible for the West Virginia Flex-E-Grant program with priority based on ARC designation. The ARC county designations are as follows:

ARC Distressed Counties: Boone, Braxton, Calhoun, Clay, Gilmer, Lincoln, Logan, McDowell, Mingo, Roane, Webster, and Wyoming.

ARC At-Risk Counties: Barbour, Fayette, Hardy, Mason, Mercer, Nicholas, Pocahontas, Ritchie, Summers, Tyler, Wayne, Wetzel, and Wirt.

ARC Transitional Counties: Berkeley, Brooke, Cabell, Doddridge, Grant, Greenbrier, Hampshire, Hancock, Harrison, Jackson, Kanawha, Lewis, Marion, Marshall, Mineral, Monongalia, Monroe, Morgan, Ohio, Pendleton, Pleasants, Preston, Putnam, Raleigh, Randolph, Taylor, Tucker, Upshur, and Wood.

ARC Competitive Counties: Jefferson

Higher priority will be given to projects located in the ARC "distressed" counties. In addition, high priority will also be given to communities participating in the West Virginia Community Development Hub HubCAP program. These communities include Hinton, Matewan, Princeton, Richwood, and Whitesville.

Eligible applicants for this program include:

- Established non-profit or other public agencies;
- Colleges and/or Universities that operate programs and/or curricula related to leadership or capacity building activities;
- Regional Planning and Development Councils; and/or
- A combination of any of the above.

Funding for projects is provided by the ARC and the Claude Worthington Benedum Foundation. Individual projects are required to provide a variable match rate of the total project cost. The following are the project match requirements:

- For "distressed" counties, the maximum Flex-E-Grant participation rate will be 90% of the total project cost.

- For “at-risk” counties, the maximum Flex-E-Grant participation rate will be 85% of the total project cost.
- For transitional/competitive counties, the maximum participation rate will be 80% of the total project cost.
- For projects that contain a combination of distressed, at-risk, and/or transitional counties, the following match guidelines apply:
 - If the project area contains one “at-risk” county, the maximum Flex-E-Grant participation rate will be 85% of the total project cost.
 - If the project area contains one transitional/competitive county, the maximum Flex-E-Grant participation rate will be 80% of the total project cost.

APPLICATION PERIOD

Applications are typically submitted by mid-January of every year.

SELECTION CRITERIA

Applications will be competitively evaluated on the following criteria:

- Project should be focused on providing capacity-building activities and support.
- Ability to demonstrate and document its capacity to administer Flex-E-Grant funds.
- Project meets the program’s highest priorities
- Ability to show outcomes in a specific locality (such as a community, county, or region).
- Ability of the project to increase local or regional capacity for community and economic development by one or more of the following means:
 - Increasing the skills, knowledge, and abilities of individuals, organizations, and

- communities to become more effective in community development;
 - Identifying and developing a local or regional asset for community development;
 - Promoting long-term planning and strategic thinking for a community, region, or community/regional organization;
 - Creating or enhancing programs and initiatives for community improvement; Expanding partnerships and collaborations for community and economic development.
- Ability of the project to significantly impact local or regional economic or community development.
- Project addresses a compelling and critical need in the project area (poverty, low-income, lack of opportunity, etc.)
- Ability of project to identify next steps to continue economic and community development in the project area.

Development needs that are particularly critical to the State will also be considered including: building capacity, economic opportunity, infrastructure, human resource development, local capacity, healthcare, energy efficiency, local food systems, downtown improvements, creative communities, environmental assets, and community foundations.

2022 RESOURCES

Flex-E Grant Details:

<https://www.firegrants.info/GrantDetails.aspx?gid=34789>

Grant Watch Site:

<https://www.grantwatch.com/grant/164122/grants-to-west-virginia-nonprofits-agencies-and-ihes-for-community-and-economic-development.html>

COMPETITIVE IMPROVEMENT PROGRAM (CIP)

West Virginia Department of Economic Development

Program Overview

OVERVIEW

Program: Competitive Improvement Program (CIP)

Incentive Type: Grant

Background: West Virginia's Competitive Improvement Program (CIP) is funded through the Appalachian Regional Commission (ARC). The program seeks to assist existing businesses with training resources tailored to their most critical needs, which could include training program and process improvements, industry certifications, and quality assurance.

2022 CONTACT INFO

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PROJECT FACTS

Description: The Competitive Improvement Program provides resources to West Virginia businesses to improve company competitiveness in the global market and improve productivity and profitability. It funds tailored training and improvements that allow companies to better serve employee and client needs. This includes technology skills training.

Incentive: Funding is provided through the Appalachian Regional Commission (ARC) and is limited. In 2019, \$300,000 in ARC funding was made available for CIP projects with 27 projects funded.

ELIGIBILITY

Eligible applicants include existing businesses within West Virginia. Preference is given to companies interested in better aligning their business practices with customer needs and obtaining specific industry certifications that would improve global competitiveness.

APPLICATION PERIOD

Businesses interested in applying for funding assistance should contact the West Virginia Department of Economic Development for more information.

SELECTION CRITERIA

Applications will be evaluated based on applicant eligibility and activities proposed.

2022 RESOURCES

Governor's Guaranteed Work Force Program Annual Report (2019)

https://westvirginia.gov/wp-content/uploads/2020/03/DEVO_BID_GGWFPAnnualReport_2019_lowres.pdf

WEST VIRGINIA ENERGY EFFICIENCY IMPACT GRANT

West Virginia Office of Energy and Jackson County Development Authority

Program Overview

OVERVIEW

Program: WV Energy Efficiency Impact Grant

Incentive Type: Micro-Grant

Background: The West Virginia Energy Efficiency Impact Grant Program is designed to fund energy efficiency upgrades for small businesses. The West Virginia Office of Energy administers the program in partnership with the Jackson County Development Authority. Examples of eligible activities under the program include installing insulation, energy efficient lighting, HVAC, weather sealing, and ENERGY STAR appliances.

2022 CONTACT INFO

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PROJECT FACTS

Description: The West Virginia Energy Efficiency Impact Grant program offers micro-grants that assist small businesses in making energy efficiency upgrades. The program is administered by the West Virginia Office of Energy in partnership with Jackson County Development Authority with funds provided through the United States Department of Energy (USDOE). In 2020, the pilot program allowed for a maximum of twelve \$3,000 grants. Additional funds became available, and the program was quickly expanded to sixty \$3,000 grants due to its ongoing success.

Incentive: Eligible businesses may request up to \$3,000 for energy efficiency improvements with a limit of one award per business entity or owner. If selected, recipients must use all grant funds within twelve months of award and must meet reporting requirements to ensure funds were properly expended. As of October 1, 2021, a total of \$40,000 in funds are available for the program in FY 2022, with potential for additional funds later in the year. There

is potential for additional funds to be injected into the program after January 2022.

ELIGIBILITY

Businesses interested in pursuing funding through the program must meet the following eligibility criteria:

- Must be a registered business in good standing with the State of West Virginia
- Have a physical establishment within the state
- Must have been established on or before May 1, 2019
- Have no more than 15 full-time employees as of April 1, 2020
- Generate \$1 million or less in annual profits
- Have no pre-existing liens or legal judgements

Entities that are not eligible include home-based businesses, churches, non-profit organizations, banks or financial institutions, investment real-estate entities, and government agencies.

The allowable uses for program funds per USDOE are:

- Installation of energy efficient lighting
- Installation of insulation
- HVAC upgrades
- Weather sealing (around windows and doors but does not cover the costs of windows)
- Installation of ENERGY STAR appliances (including HVAC)

APPLICATION PERIOD

Applications are available year-round through the West Virginia Office of Energy website and can be received on a rolling basis. All applications are reviewed by the West Virginia Office of Energy and Jackson County Development Authority prior to being submitted to a review committee. Since the program is funded by the U.S. Department of Energy, applications must also ensure that any additional requirements or guidelines established by the U.S. Department of Energy are met or observed.

Grants are awarded based on funding availability and the satisfaction of eligibility criteria. Submitting an application does not guarantee a grant award.

SELECTION CRITERIA

Applications will be evaluated based on business and project eligibility.

If chosen to receive a grant, the recipient must submit to a desktop energy audit, which includes two years (24 months) of utility bills. This requirement may be waived if the applicant were to move locations. Upon completion of the project or scoped upgrades, photos and receipts must be provided to the West Virginia Office of Energy.

2022 RESOURCES

WV Office of Energy – Efficiency Impact Grant About Page and Online Application

<https://energywv.org/index.php?p=ww-energy-efficiency-impact-grant>

EARLY-STAGE FUNDING OPPORTUNITY

Marshall University's Robert C. Byrd Institute

Program Overview

OVERVIEW

Program: Robert C. Byrd Institute Early-Stage Funding

Incentive Type: Grant

Background: Marshall University's Robert C. Byrd Institute (RCBI) supports job creation, economic development, innovation, and entrepreneurship by offering state-of-the-art equipment and specialized training for manufacturing companies. RCBI offers financial assistance through its Early-Stage Funding opportunities for entrepreneurs and small businesses in many industries, allowing them to take the first steps of bringing new ideas to life – “from concept to prototype.”

2022 CONTACT INFO

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PROJECT FACTS

Description: The RCBI Early-Stage Funding Opportunity allows for entrepreneurs and small business to bring their new, innovative ideas to life, with preference given to projects in technology-based manufacturing. Along with funding assistance, RCBI offers technical and manufacturing assistance, training, and other services to help selected projects move forward and be successful. The program is administered through RCBI's Appalachian Hatchery and EDA University Center with financial support from the Claude Worthington Benedum Foundation.

Incentive: The program has an average funding level of \$120,000 per year for early-stage funding support. Funding levels are determined by selection committee review and are based on project specifications. Award amounts range between \$1,000 to \$10,000, with an average of 25 projects funded per year. Through the grant award, recipients are offered technical assistance at RCBI for product development, prototyping, customized training, and quality systems

implementation. Upon completion of work, awardees must report and record the findings of the project and future phases that will advance the project toward commercialization.

ELIGIBILITY

Eligible applicants include West Virginia entrepreneurs and small businesses looking to advance an innovative, technological idea “from concept to prototype.” Eligible activities include design engineering, prototype development, quality management, and advanced technology skill-set training.

APPLICATION PERIOD

Applications are received on a rolling basis and are available digitally on the RCBI website. Supporting documents such as business plan drawings and patent documents must be submitted via a separate email to RCBI.

After an application is submitted and reviewed by the RCBI Review Committee, RCBI will conduct an interview with the applicant to discuss project details prior to making a final decision. Final approval decisions are made by the Director of RCBI.

SELECTION CRITERIA

Fully completed applications are reviewed by the RCBI Review Committee based on the following criteria:

- Scope of work
- Scientific and technical merit
- Market potential
- Project management and relevant experience
- Proposed business plan
- Economic impact potential

2022 RESOURCES

RCBI Early Stage Funding Opportunities

<https://www.rcbi.org/entrepreneurs/economic-development/early-stage-funding/>

RCBI Early Stage Funding Application

<http://survey.constantcontact.com/survey/a07ehb18h4mkf2q5gan/a01rvktlucnlp/questions>

CLAUDE WORTHINGTON BENEDUM FOUNDATION GRANTS

Claude Worthington Benedum Foundation

Program Overview

OVERVIEW

Program: Claude Worthington Benedum Foundation Grants

Incentive Type: Grant

Background: Created in 1944, the Claude Worthington Benedum Foundation encourages human development in West Virginia and Southwestern Pennsylvania through strategically placed charitable resources. The Foundation is guided by a series of principles that are dedicated to helping communities and promoting economic growth.

2022 CONTACT INFO

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PROGRAM FACTS

Description: The Claude Worthington Benedum Foundation offers grant awards in the State of West Virginia and Southwestern Pennsylvania. In West Virginia, the Benedum Foundation offers funding for planning and projects in the areas of economic development, education, community development, and health and human services. By providing these resources, the Benedum Foundation hopes to help communities and organizations address challenges and pursue opportunities in their communities. Economic development funding is awarded with the intent of promoting the creating and growth of innovative businesses and creating high-quality jobs. Community development funding assistance is provided to promote quality of life and economic well-being in West Virginia communities.

Incentive: The total grant amount varies based on the size and scope of the project proposed. Proposals not recommended by Program Staff or not selected by the Board will be notified via a declination letter.

ELIGIBILITY

Eligible applicants for funding assistance through the Benedum Foundation include 501(c)(3) non-profit organizations, local governments, and regional entities in West Virginia.

Eligible economic development activities include the promotion of entrepreneurship, projects that promote technology-based economic development, and programs to promote growth and accessibility of new capital for businesses in distressed communities and areas of high unemployment.

Eligible activities for community development funding include:

- Activities that engage diverse groups of citizens in the life of the community
- Efforts that help communities organize, plan, and implement ambitious but achievable improvement strategies
- Leadership development
- Programs that improve the effectiveness and accountability of nonprofit and public organizations
- Efforts to expand technology access, affordability, and utilization
- Activities that provide decent, safe, and affordable housing through home construction, repair, financing, and education programs

APPLICATION PERIOD

Applications for funding consideration are accepted year-round with no established submission deadlines. Application review may take up to 90 days with initial responses sent to applicants within 60 days of submission.

Applications are initially reviewed by the Benedum Foundation President and Program Staff. Final review and approval of proposals are conducted and voted on by the Board of Trustees. Approved applicants are notified of selection by a grant agreement letter.

SELECTION CRITERIA

Applications are reviewed with consideration of the following factors:

- Alignment with the Foundation's mission
- Project timing
- Project budget
- The Foundation's funding schedule

2022 RESOURCES:

Benedum Foundation: What We Fund

<https://benedum.org/what-we-fund/>

Benedum Foundation: Application Guidelines

<https://benedum.org/online-apply-report/application-guidelines/>

Benedum Foundation: Application Process

<https://benedum.org/online-apply-report/online-apply-report/>

EXPORT PROMOTION PROGRAM

West Virginia Department of Economic Development

Program Overview

OVERVIEW

Program: WV Department of Economic Development Export Promotion Program

Incentive Type: Grant

Background: West Virginia offers grant assistance to small businesses looking to enter or expand in the global marketplace through the U.S. Small Business Administration's State Trade Expansion Program (STEP). Over the course of the last decade, STEP has awarded 302 state grants to all 50 states and U.S. Territories generating nearly \$1.8 billion in exports.

2022 CONTACT INFO

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Main Line: 304-352-3997

PROGRAM FACTS

Description: This export assistance program provides funding to West Virginia small businesses looking to enter (first step) or expand (next step) in the global marketplace. Exporting benefits include faster sales growth, job creation, continuous innovation and risk mitigation against economic downturns.

Incentive: During the West Virginia STEP funding period applicants may receive up to \$15,000 which can be distributed in one or more export promotion activities. For each qualifying export promotion activity, small businesses may apply to obtain 75% of eligible associated expenses. The West Virginia STEP funding period is October 1, 2020 – September 29, 2022.

ELIGIBILITY

Reimbursements will be awarded to eligible small businesses to offset some of the costs of developing new export expansion projects. This includes businesses that have never exported their products,

businesses that have exported on a limited basis, or more experienced exporters seeking to continue to expand to new international markets. An eligible small business must meet the following criteria in order to be considered for a reimbursement:

- Is organized or incorporated in the United States
- Is organized for profit
- Complies with the [US Small Business Administration \(SBA\) size standards](#)
- Has been in business for no less than one year
- Has access to sufficient resources to bear the cost associated with trade, including the costs of packing, shipping, freight forwarding, and customs brokers
- Has a finished product or qualifying service with at least 51% US content
- Is not barred from receiving federal funds
- Is in good standing with the West Virginia State Department of Tax and Revenue
- Agrees to complete one post-event survey, and one program closeout survey during the first year, and a yearly performance survey for the next two years
- Eligible export activities under the West Virginia STEP include: Trade missions and Trade Shows sponsored by the West Virginia Department of Economic Development
- Individual Foreign Market visits
- Website Fees
- Fee-based Export Services offered by the US Commercial Service
- Compliance Testing
- International Trade Exhibitions
- Shipping Expenses
- Design of Marketing Media
- Participation in Export Training Workshops
- Export Research Tool Subscriptions
- Procurement of Consultancy Services

Eligible travel expenses include:

- Economy-class airfare in accordance with the Fly America Act
- Lodging and meals – maximum rates limited to US Department of State Guidelines

- Ground transportation
- Baggage fees
- Interpretation services
- Currency exchange fees

Any small business in West Virginia, regardless of their level of export development experience is invited to learn about the West Virginia STEP program.

APPLICATION PERIOD

Applications must be approved prior to commencement of the proposed export activity and expenses must be incurred during the funding period to be eligible for reimbursement. The maximum award per funding period is \$15,000 per STEP client toward a single or multiple eligible export promotion activities.

The funding period is October 1, 2020 through September 29, 2022 and only expenses incurred during this time period are valid for reimbursement.

SELECTION CRITERIA

Applications will be reviewed by the West Virginia Department of Economic Development. A notice of decision will be sent by email within 1-3 weeks. Funds will be awarded on a first come, first serve basis, based on available funds and the quality of the applications. Reimbursements may be approved for a lesser amount than request in an application, based

on the strength of the application and number of applicants.

Preferably, applications must be submitted at least 3 weeks in advance of commencement of the proposed export activity.

Expenses related to certain proposed export activities, such as trade events and international sales trips incurred before the execution of the event may be added to the initial application for consideration. Fees to secure exhibiting space paid up to a year prior to the start of the funding period will be accepted.

Application submittal does not guarantee a reimbursement award.

2022 RESOURCES

West Virginia STEP Information:

<https://westvirginia.gov/export-promotion-guidelines/>

General Guidelines – West Virginia STEP:

<https://westvirginia.gov/general-step-guidelines/>

STEP Client Registration:

<https://form.jotform.com/210677008667966>

STEP Event Application:

<https://form.jotform.com/210677214719963>

RURAL INNOVATION STRONGER ECONOMY (RISE)

United States Department of Agriculture

Program Overview

OVERVIEW

Program: Rural Innovation Stronger Economy (RISE)

Incentive Type: Grant

Background: The RISE Grant Program offers grant assistance to create and augment high-wage jobs, accelerate the formation of new businesses, support industry clusters and maximize the use of local productive assets in eligible low-income rural areas.

2022 CONTACT INFO

Contact: Alan L. Harris
Title: Acting State Director of West Virginia
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Direct Line: 304-514-7181
Main Line: 304-284-4860

PROJECT FACTS

Description: The RISE Grant Program meets a recognized need for federal support of jobs accelerator partnerships for the promotion of private investment in regional economies. The flexible use of funds by RISE grant recipients allows a region to leverage their community assets by assisting new and existing industry, establish and operate innovation centers for job development and training, including through the use of new or improved broadband service by jobs accelerators.

Incentive: The total maximum award amount is \$2,000,000 with a minimum award amount of \$500,000.

ELIGIBILITY

Eligible applicants include states, counties, cities, tribal governments, or an institution of higher education or a consortium of institutions of higher education.

RISE grant funds can be used to:

- Build or support a business incubator facility;
- Provide worker training to assist in the creation of new jobs;

- Train the existing workforce with skills for higher-paying jobs;
- Develop a base of skilled workers and improve their opportunities to obtain high-wage jobs in new or existing local industries.

APPLICATION PERIOD

The Rise program is anticipated to renew for FY 2022. The 2021 application round closed on August 2, 2021.

SELECTION CRITERIA

Applications will be evaluated based on applicant eligibility and activities proposed.

2022 RESOURCES

United States Department of Agriculture
<https://www.rd.usda.gov/programs-services/business-programs/rural-innovation-stronger-economy-rise-grants>



LOAN PROGRAMS

West Virginia Economic Resource Playbook

DIRECT LOAN PROGRAM

West Virginia Economic Development Authority

Program Overview

OVERVIEW

Program: Direct Loan Program

Incentive Type: Loan

Background: The WVEDA Direct Loan Program is a low-interest loan program designed to provide an incentive to recruit credit-worthy companies to West Virginia and support in-state businesses that wish to expand or modernize. The program is able to finance up to 45% of the fixed asset costs associated with a relocation or expansion/modernization project.

2022 CONTACT INFO

Contact: Joey Browning

Title: Loan Officer

E-mail: Joey.D.Browning@wv.gov

Direct Line: 681-313-2345

Main Line: 304-558-3651

PROGRAM FACTS

Description: The Direct Loan Program is for applicants seeking a loan from the WVEDA in the minimum amount of \$50,000 and a maximum amount of \$10,000,000. The WVEDA has a two-tiered pricing system. For loans of \$50,000 to \$800,000, the interest rate is the Wall Street Journal Prime Interest rate times 75%. Loans above \$800,000 are priced at a rate equal to the US Treasury Note rate of equivalent maturity (as quoted daily in the Treasury Bonds, Notes and Bills Section of the Wall Street Journal) plus three-quarters percent. In both tiers, the loans are fixed at closing and the interest rate has a floor of 2% and no ceiling. Additionally, the two tiers cannot be used in conjunction with each other.

Incentive: The WVEDA can participate up to 45% in eligible fixed assets of qualifying projects and share a first lien on such assets with the participating lender, who also may participate up to 45%. The borrower must inject at least 10% into the project. For example, a \$1,000,000 project would typically have a \$100,000 equity injection (10%) and a \$450,000 WVEDA loan and \$450,000 bank loan.

Eligible fixed assets include the purchase of land, site preparation, building acquisition, construction or renovation, machinery and equitable. Rolling stock, such as trucks and forklifts, is not eligible. In addition, the WVEDA does not finance working capital or inventory under the program and does not refinance existing debt.

A personal guarantee of any owner with 20% or more equity of the subject business is required. An Irrevocable Letter of Credit, with the WVEDA as beneficiary, for the full amount of the WVEDA loan participation may be substituted for a personal guarantee. If the business has no controlling stockholders, an alternative surety structure is needed.

ELIGIBILITY

Eligible companies for the Direct Loan Program include creditworthy manufacturers, distribution centers, technology-based service companies, and other business classifications currently targeted by the West Virginia Development Office meeting the WVEDA's job creation and retention objectives. The applicant may be an existing or prospective West Virginia business.

The following information must be submitted to the WVEDA as a **pre-application** to determine if the project is eligible and the extent to which the WVEDA may participate:

- A narrative description of the company's history as well as a description of the proposed project and how it benefits your operation.
- A breakdown of project costs including land acquisition (excluding existing improvements); building acquisition or other improvements; site preparation, utilities, roads, etc.; construction; renovation; and machinery and/or equipment (excluding rolling stock).
- Company financial statements for the past four year-ends (if applicable) as well as an interim company financial statement of the most recent month-end.
- Employment information including the current number of full-time equivalent

employees, their salary or wage range and benefit package; number of new full-time equivalent employees anticipated as a result of the proposed project, their salary or wage range and benefit package; and an explanation if the proposed project is for job retention.

- Other information relevant to the project.

APPLICATION PERIOD

If there is a favorable review of the pre-application, the WVEDA will forward a formal Application For Financial Assistance (Application). The WVEDA's Board of Directors meet on the third Thursday of each month. In order for an Application to be placed on the Agenda for a Board meeting, the WVEDA must be in receipt of the completed Application no later than the first business day of the month.

Upon receipt of the completed Application, the WVEDA will review compliance in regard to payments of State Corporate Taxes, Workers' Compensation Taxes and Employment Security Taxes. The WVEDA may also contact and review the project with the local development authority, which is required to sign the Application. The borrower will be notified of the Board of Directors decision as soon as possible after the monthly meeting. If a favorable decision is granted, a commitment letter will be forwarded to the borrower for review and signature. Upon reviewing and signing the commitment letter, the borrower must forward it back to WVEDA for final approval by the Board of Directors at its next regular monthly meeting.

SELECTION CRITERIA

Applications are subject to review and approval based upon job creation, retention and economic benefits to the State of West Virginia, as well as credit evaluation by the WVEDA.

2022 RESOURCES

WVEDA Direct Loan Program Site:

<https://eda.wv.gov/programs/Pages/Direct-Loans.aspx>

WVEDA Direct Lending Programs Brochure:

<https://eda.wv.gov/Documents/Direct%20Loans/Direct%20Lending%20Programs.pdf>

WVEDA Application for Financial Assistance:

<https://eda.wv.gov/Documents/Direct%20Loans/Application%200215%20blank%20lender.pdf>

WVEDA Staff Directory:

<https://eda.wv.gov/Documents/STAFF%20DIRECTORY/3.2021%20WVEDA%20Directory.pdf>

Personal Financial Statement:

<https://eda.wv.gov/Documents/Direct%20Loans/Personal%20Financial%20Statement%2020110831%20-%20Copy%20-%20Copy.pdf>

Authorization to Release Information:

<https://eda.wv.gov/Documents/Direct%20Loans/Authorization%20to%20Release%20Information%2020111231%20-%20Copy%20-%20Copy.pdf>

WVEDA Privacy Notice:

<https://eda.wv.gov/Documents/Privacy%20Notice/Privacy%20Protection%20Notice%202021.pdf>

COMMERCIAL LOAN INSURANCE PROGRAM (CLINS)

West Virginia Economic Development Authority

Program Overview

OVERVIEW

Program: Commercial Loan Insurance Program (CLINS)

Incentive Type: Loan

Background: The West Virginia Economic Development Authority (WVEDA) Commercial Loan Insurance Program (CLINS) provides loan insurance of up to 80% of a bank loan. Under the CLINS program, the applicant applies directly to the bank which negotiates collateral, interest rate and other loan terms in keeping with its own lending guidelines. Upon favorable review, the bank conditionally approves the loan and makes application to the WVEDA for loan insurance.

2022 CONTACT INFO

Contact: Joey Browning

Title: Loan Officer

E-mail: Joey.D.Browning@wv.gov

Direct Line: 681-313-2345

Main Line: 304-558-3651

PROGRAM FACTS

Description: The CLINS program is a loan guarantee program where the WVEDA guarantees up to 80% of a bank loan. The WVEDA guaranteed portion cannot exceed \$500,000 and is for a maximum term of four years. The WVEDA requires that one full time equivalent job be created or retained for every \$15,000 guaranteed.

Incentive: The West Virginia Economic Development Authority (WVEDA) is able to insure up to a maximum of 80% of a bank loan. The insured portion is capped at \$500,000 and extends for a maximum term of four years. The applicant applies directly to the bank, and upon favorable approval, the bank conditionally approves the loan and makes application to the WVEDA for loan insurance.

CLINS requires any borrower guarantee that one full time job be created or maintained for every \$15,000 guaranteed by the issuance of the loan.

The WVEDA insurance period is up to four years; however, the bank's loan term can be longer. A renewal or extension may be requested by the bank prior to CLINS expiration.

ELIGIBILITY

Loan funds may be used for fixed assets or other needs, such as inventory and working capital.

Awardees are not permitted to use funds for construction loans and lines of credit.

APPLICATION PERIOD

Under the CLINS program, the applicant applies directly to the bank which negotiates collateral, interest rate and other loan terms in keeping with its own lending guidelines.

Upon favorable review, the bank conditionally approves the loan and makes an Application to WVEDA for loan insurance. A non-refundable Application fee of \$500 payable to WVEDA must be submitted with the insurance Application.

The WVEDA will assess a 1% closing fee on the insured portion of the loan, due when the Bank loan closes. The \$500 Application fee will be credited toward the closing fee.

The WVEDA requires a brief summary of the project, company history or business plan, company and personal financial statements, the bank's conditional loan commitment and a one-page LINS Application.

If your lender is interested in pursuing the program, they can obtain a lender's package from a WVEDA Loan Officer.

SELECTION CRITERIA

Upon receipt of the CLINS application from the lender, the WVEDA prepares the CLINS Application for its next available Board of Directors meeting.

The WVEDA's Board of Directors meet on the third Thursday of each month. In order for an application to be placed on the Agenda for a Board meeting, the WVEDA must be in receipt of the completed application no later than the first business day of the month.

Upon approval by the WVEDA's Board of Directors, a loan insurance agreement is forwarded to the bank. The bank is required to report the outstanding principal balance upon request by the WVEDA.

2022 RESOURCES

WVEDA Loan Insurance Program Site

<https://eda.wv.gov/programs/Pages/Loan-Insurance.aspx>

WVEDA Loan Insurance Program Brochure

<https://eda.wv.gov/Documents/LINS/WVEDA%20Loan%20Ins%20Program.pdf>

WVEDA Staff Directory

<https://eda.wv.gov/Documents/STAFF%20DIRECTORY/3.2021%20WVEDA%20Directory.pdf>

Loan Insurance Lender Application

<https://eda.wv.gov/Documents/LINS/LINS%20Application.pdf>

BROADBAND LOAN INSURANCE PROGRAM (BLINS)

West Virginia Economic Development Authority

Program Overview

OVERVIEW

Program: Broadband Loan Insurance Program

Incentive Type: Loan

Background: The West Virginia Economic Development Authority (WVEDA) Broadband Loan Insurance Program (BLINS) was created to assist an eligible broadband provider in gaining access to credit from financial institutions.

2022 CONTACT INFO

Contact: Joey Browning

Title: Loan Officer

E-mail: Joey.D.Browning@wv.gov

Direct Line: 681-313-2345

Main Line: 304-558-3651

PROGRAM FACTS

Description: The objective of the BLINS program is to encourage lenders to undertake credit risk that will allow for the extension or expansion of broadband service to unserved or underserved areas in the State of West Virginia.

Incentive: Per the guidelines adopted by the WVEDA, the BLINS program could insure up to 80% of a bank loan or 100% of a letter of credit for a broadband infrastructure or development project. The insured portion cannot exceed \$10 million and could be for a maximum of 20 years.

The payment or repayment of the principal and interest of debt must be related to either:

- Providing broadband service to a household or business located in and unserved or underserved area. The following definitions apply:
 - An unserved area is defined as a community that has no access to broadband services.
 - An underserved community is an area with access to internet service, where 15% or more of the households and businesses in the area are served by internet services with below average

data speeds, and no part of the area has three or more wireline or fixed wireless broadband service providers.

- Building out a telecommunications network that links a network operator's core network to a local network plant that serves an underserved area.

ELIGIBILITY

The project must:

- Be certified by the West Virginia Broadband Enhancement Council as having met the requirements of providing broadband service to an unserved or underserved area of the State of West Virginia or the project has received an award from a federally funded broadband expansion program.
- Have written certification from the participating financial institution that, but for the WVEDA BLINS program, the financial institution would not otherwise make the loan based solely on the creditworthiness of the broadband provider.

APPLICATION PERIOD

BLINS applications originate with and are submitted by the financial institution. The WVEDA will not consider a BLINS application unless it is signed by the Lender.

A nonrefundable application fee of \$1000 must be submitted to the WVEDA with the loan insurance application. If the WVEDA approves the loan insurance application, a closing fee equal to 0.5% of the insured portion of the bank loan will be due and payable to the WVEDA.

The eligible broadband provider must provide:

- Proof of business ownership and other business registration information.
- Detailed information regarding all current, previous and pending business debt including any past instances of loan delinquency or default or any breach of a borrower covenant.

- Detailed records of the provider's financial history, including, but not limited to, tax returns and financial statements detailing the provider's income, cash flow, and account balances for the past five years.
- The number of persons employed by the provider and the names and contact information for all managers of the project to be insured.
- Detailed information regarding assets being presented as collateral, including, but not limited to, serial or identification numbers for all large value machinery, equipment, furniture and fixtures, inventory records, and accounts receivable.
- Detailed business plans, financial plans and financial projections related to the broadband deployment project for which the applicant is requesting loan insurance.
- Any additional information that is relevant to the provider's eligibility to receive loan insurance and the provider's ability to deploy broadband in the state, including, but not limited to, any required authorization or determination by any applicable regulatory bodies.

The legal fee for document preparation in the amount of \$540 will be due and payable to the legal firm performing this service. Both fees are due upon execution of the Loan Insurance Agreement.

SELECTION CRITERIA

Upon receipt of the BLINS application and supporting information, the WVEDA prepares the BLINS application for its next available Board of Directors meeting.

The WVEDA's Board of Directors meet on the third Thursday of each month. In order for an application to be placed on the agenda for a Board meeting, the WVEDA must be in receipt of the completed application no later than the first business day of the month.

Upon receipt of the completed application, the WVEDA will review compliance and eligibility. The WVEDA may also contact and review the project with

the financial institution, which is required to sign the application. The borrower will be notified of the Board of Directors decision as soon as possible after the monthly meeting. If a favorable decision is granted, a commitment letter will be forwarded to the borrower for review and signature. Upon reviewing and signing the commitment letter, the borrower must forward it back to WVEDA for final approval by the Board of Directors at its next regular monthly meeting.

The WVEDA reserves the right to amend this application as warranted.

Upon filing an application to the BLINS Program, the applicant must publish a Class II legal advertisement in compliance with West Virginia Code §59-3-1, et seq.

The notice must provide a comment period of 10 business days following the date of the advertisement in which a written objection, stating that the proposed project does not meet the requirements of West Virginia Code §31-15-8(b)(6), may be filed. The publication must be provided in the county or counties in which any portion of the broadband project is to be constructed.

The applicant is further required, on or before the first day of publication of the public notice, to provide all known current providers of broadband service within the Proposed Funded Service Area (PFSA) with a copy of the public notice by first class mail.

If the WVEDA approves the BLINS application, a closing fee equal to 0.5% of the Insured Portion of the bank loan will be due and payable to the WVEDA upon execution of the BLINS Agreement. If the project is located on or secured by leased property, the term of the lease must be at least as long as the term of insurance.

2022 RESOURCES

WVEDA Broadband Insurance Loan Program Site
<https://eda.wv.gov/programs/Pages/Broadband-Loan-Insurance.aspx>

WVEDA Broadband Insurance Program Brochure
<https://eda.wv.gov/programs/Documents/EDA%20Brochures/Broadband%20Infrastructure%20Insurance%20Program.pdf>

WVEDA Staff Directory

<https://eda.wv.gov/Documents/STAFF%20DIRECTORY/3.2021%20WVEDA%20Directory.pdf>

Broadband Loan Insurance Lender Application

<https://eda.wv.gov/Documents/BLINS/Lender%20App%20for%20Loan%20Insurance%20or%20Letter%20of%20Credit%20Insurance%201-5-2021.pdf>

Program Guide

<https://broadband.wv.gov/assets/files/pdfs/inner-pages/loan-insurance/WVEDA-Loan-Insurance-Guide-and-Form-2018.11.9.pdf>

LEVERAGED TECHNOLOGY LOAN PROGRAM

West Virginia Economic Development Authority

Program Overview

OVERVIEW

Program: Leveraged Technology Loan Program

Incentive Type: Loan

Background: The WVEDA Leveraged Technology Loan Program is a loan guarantee program where the WVEDA guarantees up to 90% of a bank loan. It is designed to expand loan insurance coverage for those businesses involved in the development, commercialization or use of technology-based products and processes.

2022 CONTACT INFO

Contact: Joey Browning

Title: Loan Officer

E-mail: Joey.D.Browning@wv.gov

Direct Line: 681-313-2345

Main Line: 304-558-3651

PROGRAM FACTS

Description: The WVEDA Leveraged Technology Loan Program guarantees up to 90% of a bank loan for businesses that are implementing an innovative technology for manufacturing tangible products or providing high-level, value-added services.

Incentive: Under the loan guarantee program, WVEDA guarantees up to 90% of a bank loan. WVEDA's guaranteed portion cannot exceed \$500,000 and is for a maximum term of five years. WVEDA requires that one full time equivalent (FTE) job be created or retained for every \$75,000 guaranteed.

ELIGIBILITY

Eligible businesses under the program must be implementing an innovative technology for manufacturing tangible products or providing high-level, value-added services.

Eligible uses of funds include working capital for raw materials, production, inventory, product commercialization and marketing. Funds may not be used for acquisition of general operational and

administrative equipment or real estate, or to repay an existing loan.

APPLICATION PERIOD

WVEDA requires a brief summary of the project, company history or business plan, company and personal financial statements, the bank's conditional loan commitment and a one-page insurance application.

Upon receipt of the above information, the WVEDA prepares the applications for its next available WVEDA's Board of Directors meeting, which occur on the third Thursday of each month. For an application to be placed on the Agenda for a Board meeting, the WVEDA must receive the completed application no later than the first business day of the month.

Upon receipt of the completed application, the WVEDA will review compliance.

SELECTION CRITERIA

Once the WVEDA Board of Directors approves a loan, an insurance agreement detailing the contract is sent to an applicable bank. The bank's role is to report outstanding principal balance when requested by WVEDA. Lenders interested in pursuing this program can contact WVEDA for materials and information.

2022 RESOURCES

WVEDA Leveraged Technology Loan Program Brochure

<https://eda.wv.gov/programs/Documents/EDA%20Brochures/WVEDA%20Leveraged%20Technology%20Loan%20Program.pdf>

WVEDA Staff Directory

<https://eda.wv.gov/Documents/STAFF%20DIRECTORY/3.2021%20WVEDA%20Directory.pdf>

TAX-EXEMPT INDUSTRIAL DEVELOPMENT BONDS

West Virginia Economic Development Authority

Program Overview

OVERVIEW

Program: Tax-Exempt Industrial Development Bonds

Incentive Type: Tax-Exempt Bond

Background: The State of West Virginia has available each calendar year the authority to issue tax-exempt Industrial Development Bonds up to the maximum established by Section 146(d) of the United States Internal Revenue Code.

2022 CONTACT INFO

Contact: Joey Browning

Title: Loan Officer

E-mail: Joey.D.Browning@wv.gov

Direct Line: 681-313-2345

Main Line: 304-558-3651

PROGRAM FACTS

Description: Under the provisions of the West Virginia Code, Section 21, Article 2C, Chapter 13, 40% of the yearly funds are issued to the West Virginia Housing Development Fund to issue qualified mortgage bonds, certificates, or bonds to qualified residential rental projects.

The remaining 60% of the funding is separated to issue tax-exempt Industrial Development Bonds.

Incentive: The “statewide cap” is allocated under the provisions of the statute as follows:

- 35% for nonexempt (small-issue) projects
- 10% for projects in Empowerment Zones and Enterprise Communities (EZ/EC), that are a special class of exempt facilities
- 55% for exempt facility projects

The terms “exempt facility” and “small-issue” are fully defined in the United States Internal Revenue Code.

Requests for allocation may not be received earlier than the first business day of any year and requests are limited to an amount not to exceed 50% of the available cap for any given category (small-issue, EZ/EC and exempt).

ELIGIBILITY

Eligible projects for the Tax-Exempt Industrial Development Bonds are:

- Small issue projects are bonds valued at \$1 million or less, where approximately 95% of funds issued are to be used:
 - to acquire, construct, or improve land or depreciable property, or
 - to redeem bonds previously issued for such purposes
- Exempt facility projects are bonds where 95% of the funds must be used to finance the following list of facilities:
 - airports,
 - docks and wharves,
 - mass commuting facilities,
 - facilities for furnishing of water,
 - sewage facilities,
 - solid waste disposal facilities,
 - qualified residential rental facilities,
 - facilities for the local furnishing of electric energy or gas,
 - local district heating and cooling facilities,
 - qualified hazardous waste facilities,
 - high-speed intercity rail facilities,
 - environmental enhancements of hydroelectric generating facilities, or
 - qualified public educational facilities.

APPLICATION PERIOD

Communities wishing to endorse any business for the issuance of tax-exempt bonding must first have passed by the appropriate local governmental unit, usually a county commission, an Inducement Resolution, setting for the community’s intention to allow issuance of tax-exempt bonds in its name, as well as the purpose and size of such an issue.

The project’s sponsors must then file with the West Virginia Economic Development Authority (WVEDA) an application for allocation from the statewide cap with the appropriate disclosures as requested in that application and a copy of the Inducement Resolution

properly executed by the appropriate official, usually the county clerk. The Volume Cap Application must be submitted to the WVEDA by the 5th of each month for consideration at its monthly Board meeting.

Requests for allocation may not be received earlier than the first business day of any year and requests are limited to an amount not exceeding 50% of the available cap for any given category (small-issue, EZ/EC and exempt).

Any requests for bond allocation for “small-issue” projects must be received by November 1 of any year. After November 15, any remaining “small-issue” bonding authority will be allocated to any qualifying project that wants to apply, without regard to the project’s classification as outlined above.

Projects that wish to apply to the WVEDA to issue conduit-debt must complete and submit the IRB Application by the 1st business day of the month for consideration at the next WVEDA board meeting.

SELECTION CRITERIA

The Industrial Development Bond Allocation Committee meets periodically to review all applications received and to determine how much, if any, of the “statewide cap” to allocate to projects which have applied. The WVEDA makes its determination based upon an evaluation of the general economic benefit to be derived from the project, as well as any other criteria the Committee may establish by rule or policy. The WVEDA’s Board of Directors meet on the third Thursday of each month. In order for an application to be placed on the Agenda for a Board meeting, the WVEDA must be in receipt of the completed

Allocations from the “statewide cap” for “small-issue” projects and traditional “exempt facility” projects must be closed within 120 days from the date of approval by the Board (or December 31, if sooner).

If the bond closing cannot occur within 120 days, the allocation for that project reverts to the “statewide

cap” for application to another project. However, Empowerment Zone and Enterprise Community projects, or projects for the production of energy depending in whole or in part on coal waste as fuel, will retain their authority to issue bonds until October 1 of the year in which the designation was made.

2022 RESOURCES

Internal Revenue Code

<https://www.law.cornell.edu/uscode/text/26>

IRS Exempt Facility Bonds

https://www.irs.gov/pub/irs-tege/teb_phase_1_course_11204_-6module_e.pdf

IRS Small Issue Bonds

https://www.irs.gov/pub/irs-tege/teb_phase_1_course_11204_-8module_g.pdf

WVEDA Tax Exempt Industrial Development Bonds Program Brochure

<https://eda.wv.gov/programs/Documents/EDA%20Brochures/Tax%20Exempt%20Industrial%20Development%20Bonds.pdf>

WVEDA Staff Directory

<https://eda.wv.gov/Documents/STAFF%20DIRECTORY/3.2021%20WVEDA%20Directory.pdf>

Volume Cap Application in Microsoft Excel Format

<https://eda.wv.gov/Documents/IRB/Cap%20Allocation%20Application%202021.xls>

Volume Cap Application in PDF Format

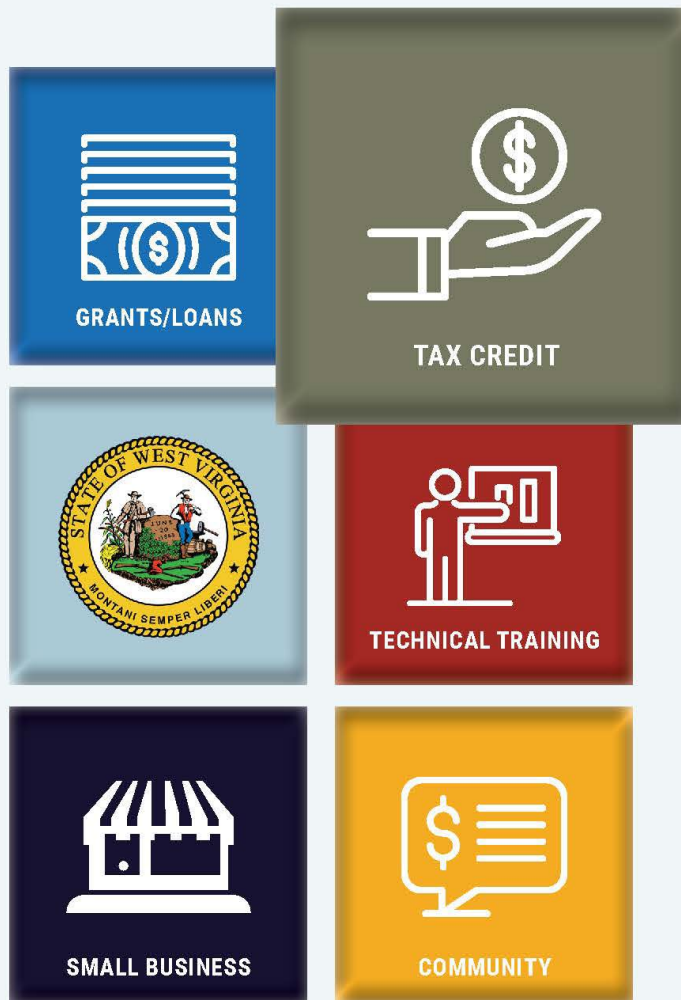
<https://eda.wv.gov/Documents/IRB/Cap%20Allocation%20Application%202021.pdf>

WVEDA Industrial Revenue Bond (IRB) Application PDF

<https://eda.wv.gov/Documents/IRB/WVEDA%20IRB%20Application.pdf>

WVEDA Industrial Revenue Bond (IRB) Application Word File

<https://eda.wv.gov/Documents/IRB/2020-06%20WVEDA%20Industrial%20Revenue%20Bond%20Application%20FINAL.doc>



TAX CREDIT PROGRAMS

West Virginia Economic Resource Playbook

ECONOMIC OPPORTUNITY TAX CREDIT

West Virginia State Tax Department

Program Overview

OVERVIEW

Program: Economic Opportunity Tax Credit

Incentive Type: Tax Credit

Background: In 2002, the West Virginia Legislature enacted comprehensive tax credit reforms per the recommendations of an evaluation report prepared by the West Virginia Department of Revenue and the West Virginia Development Office. As a result, 13 tax credit programs were repealed and replaced with three programs. Among the three programs created was the Economic Opportunity Tax Credit (EOTC).

2022 CONTACT INFO

Contact: West Virginia State Tax Department
Taxpayer Services Division

Title: N/A

E-mail: taxhelp@wv.gov

Direct Line: 1-800-WVA-TAXS

Department Main Line: 1-800-982-8297

PROGRAM FACTS

Description: To encourage greater capital investment in businesses and generate new employment growth, the Legislature launched the EOTC in January 2003. EOTC offsets additional taxes that a business incurs due to capital investment and associated new job creation. To be eligible, a taxpayer must undertake a new or expanded business and create at least 20 new jobs.

Incentive: The tax credit is equal to 20% of the qualified business investment with a minimum of 20 new jobs created. For projects with higher job creation levels, the credit can total up to 30%. Applicable taxes included Business and Occupation Tax (electric power generation taxes only), Business Franchise Tax, Corporation Net Income Tax, and Personal Income Tax (on flow through business profits only).

The credit is determined by multiplying the amount of the taxpayer's qualified investment by the taxpayer's new jobs percentage and is generally applied over a 10-year period (10% per year).

A small business with no more than \$7 million in annualized sales must create at least 10 new jobs to qualify. A summary of job creation requirements and the associated EOTC tax credit is shown in the table below:

If New Job Creation Totals at least:	The Tax Credit Amount is:
520	30%
280	25%
20	20%
15 Corporate Headquarter Relocations Only	10%
10 Qualified Small Businesses Only	10%

ELIGIBILITY

West Virginia businesses engaged in the following activities are eligible, providing they meet the qualified business investment and new job creation requirements:

- Manufacturing;
- Information processing;
- Warehousing;
- Non-retail goods distribution;
- Qualified research and development;
- Relocation of a corporate headquarters; or
- Destination-oriented recreation and tourism.

APPLICATION PERIOD

A business wishing to qualify for the EOTC must apply using the Form WV/EOTC-A. The form should be filed no later than the due date of the applicant's annual state corporate tax return for the current year the investment is being placed into service.

SELECTION CRITERIA

Tax credits are offered to any business that meets the eligibility criteria.

2022 RESOURCES

Form WV/EOTC-A:

<https://tax.wv.gov/Documents/TaxForms/eotca.pdf>

West Virginia State Tax Department – WV Tax Credits:

<https://tax.wv.gov/Documents/TSD/tsd110.pdf>

ECONOMIC OPPORTUNITY CREDIT FOR HIGH TECHNOLOGY MANUFACTURERS

West Virginia State Tax Department

Program Overview

OVERVIEW

Program: Credit for High Technology Manufacturing

Incentive Type: Tax Credit

Background: There are several specialized Economic Opportunity Tax Credits (EOTC) in West Virginia. In 2008, a high technology economic opportunity credit was created to provide an enhanced incentive to businesses that are engaged in various high technology activities that create new jobs.

2022 CONTACT INFO

Contact: West Virginia State Tax Department
Taxpayer Services Division

Title: N/A

E-mail: taxhelp@wv.gov

Direct Line: 1-800-WVA-TAXS

Department Main Line: 1-800-982-8297

PROGRAM FACTS

Description: The purpose of the program is to provide tax credits to technology-based businesses creating jobs for West Virginia citizens.

Incentive: Eligible high technology manufacturing businesses may receive a credit amount equal to 100% of the tax attributable to qualified investment for each consecutive year of a 20-year credit period.

Qualified investment is property constructed, purchased, leased or transferred into West Virginia and placed in service or use as a component of a new or expanded business facility.

The annual credit allowance may offset up to 100% of the business and occupation tax, corporate net income tax, and personal income tax on certain pass-through income for 20 consecutive years.

ELIGIBILITY

Eligible businesses are high technology manufacturers that manufacture certain computers and peripheral

equipment, electronic components or semiconductors that create at least 20 new jobs within one year after placement of qualified investment into service.

A West Virginia business with the following NAICS codes is eligible, provided they meet the qualified investment and job creation requirements.

NAICS	2017
Electronic Computers	334111
Computer Storage Devices	334112
Electron Tubes	334419
Electronic Capacitors	334416
Semiconductors	334413
Semiconductor Machinery	333242

Newly created jobs must meet or exceed median compensation requirements. The median compensation is set by the state and is adjusted annually for inflation. The most recent four years are shown below.

Year	Median Compensation
2018	\$53,450
2019	\$54,750
2020	\$55,800
2021	\$56,600

APPLICATION PERIOD

A business wishing to qualify for the EOTC must apply using the Form WV/EOTC-A. The form should be filed no later than the due date of the applicant's annual state corporate tax return for the current year the investment is being placed into service.

SELECTION CRITERIA

Tax credits are offered to any business that meets the eligibility criteria.

2022 RESOURCES

Form WV/EOTC-A:

<https://tax.wv.gov/Documents/TaxForms/eotca.pdf>

West Virginia State Tax Department – WV Tax Credits:

<https://tax.wv.gov/Documents/TSD/tsd110.pdf>

ECONOMIC OPPORTUNITY TAX CREDIT FOR JOBS CREATION

West Virginia State Tax Department

Program Overview

OVERVIEW

Program: Economic Opportunity Tax Credit for Jobs Creation

Incentive Type: Tax Credit

Background: The Economic Opportunity Tax Credit for Jobs Creation came into effect January 1, 2009. The credit is available to businesses that fail to meet the (jobs creation requirement) of the Economic Opportunity Tax Credit, but otherwise meet the requirements of the primary Economic Opportunity Tax Credit Program launched in 2003.

2022 CONTACT INFO

Contact: West Virginia State Tax Department
Taxpayer Services Division

Title: N/A

E-mail: taxhelp@wv.gov

Direct Line: 1-800-WVA-TAXS

Main Line: 1-800-982-8297

PROGRAM FACTS

Description: The tax credit, which is a sub-credit of the larger EOTC, offsets additional taxes that a business incurs due to capital investment and the associated new job creation.

Incentive: For a regular business, the tax credit is equal to \$3,000 for each new job created during a five-year period following the qualified capital investment. If the business has a net job decrease within the five-year period, the credit is reduced by \$3,000 for each net job lost. Projects with higher job creation levels are not eligible for this credit and should refer to the EOTC tax credit program.

A small business with no more than \$7 million in annualized sales needs to create at least 10 new jobs to qualify, but less than 20 new jobs.

Jobs that are less than full-time, permanent positions do not qualify for the credit.

A summary of job creation requirements and the associated tax credit is shown in the following table.

New Job Creation Must Total Under:	
20	Regular Business
10	Qualified Small Businesses Only

Jobs created under this tax credit program must meet a minimum annual salary requirement that is adjusted each year for inflation. The following is a summary, by tax year, of the current salary requirements.

Tax Year	Minimum Compensation
2018	\$36,400
2019	\$37,300
2020	\$37,950

ELIGIBILITY

West Virginia businesses engaged in the following activities are eligible, providing they meet the qualified business investment and new job creation requirements:

- Manufacturing;
- Information processing;
- Warehousing;
- Non-retail goods distribution;
- Qualified research and development;
- Destination-oriented recreation and tourism

APPLICATION PERIOD

A business wishing to qualify for the Economic Opportunity Tax Credit for Jobs Creation must apply using the Form WV/EOTC-A. The form should be filed no later than the due date of the applicant's annual state tax return for the current year the investment is being placed into service.

SELECTION CRITERIA

This tax credit is offered to any business that meets the eligibility criteria.

2022 RESOURCES

Form WV/EOTC-A

<https://tax.wv.gov/Documents/TaxForms/eotca.pdf>

West Virginia State Tax Department – WV Tax Credits

<https://tax.wv.gov/Documents/TSD/tsd110.pdf>

MANUFACTURING INVESTMENT TAX CREDIT

West Virginia State Tax Department

Program Overview

OVERVIEW

Program: Manufacturing Investment Tax Credit

Incentive Type: Tax Credit

Background: In 2002, the West Virginia Legislature enacted comprehensive tax credit reforms per the recommendations of an evaluation report prepared by the West Virginia Department of Revenue and the West Virginia Development Office. As a result, 13 tax credit programs were repealed and replaced with three programs. Among the three programs created was the Manufacturing Investment Tax Credit (MITC), which replaced the Industrial Expansion and Revitalization Credit (WV/IERC) for manufacturers.

2022 CONTACT INFO

Contact: West Virginia State Tax Department
Taxpayer Services Division

Title: N/A

E-mail: taxhelp@wv.gov

Direct Line: 1-800-WVA-TAXS

Main Line: 1-800-982-8297

PROGRAM FACTS

Description: The MITC encourages the establishment of new and the revitalization of existing industrial facilities in West Virginia. It applies to investments made on or after January 1, 2003.

Incentive: The tax credit is equal to 5% of the taxpayer's qualified investment pro-rated over a 10-year period at a rate of 10% per year.

The qualified manufacturing investment is the cost of the property purchased for manufacturing investment, adjusted for the useful life of the property. These adjustments are as follows:

Useful Life of the Property	Applicable Percentage
4-6 years	33.33%
6-8 years	66.66%
8+ years	100%

The cost of property does not include the value of property given in trade or exchange for property

purchased for manufacturing investment. It also does not include insurance proceeds received in compensation for the loss of property damaged or destroyed.

The manufacturing investment credit can be used to offset up to 60% of the severance tax, business franchise tax, and corporation net income tax. If the entity that is claiming the credit is also claiming the industrial expansion and revitalization credit, the sum of the two credits may not offset more than 60% of the total severance, business franchise, or corporation net income tax. If the entity that is claiming the credit is also claiming the industrial expansion and revitalization credit, the sum of the two credits may not offset more than 50%.

ELIGIBILITY

To be eligible, a West Virginia taxpayer must make qualified investments in an industrial facility focused on manufacturing. Any factory, mill, plant, refinery, warehouse, building, or complex of buildings located within West Virginia qualifies.

Additionally, eligible businesses include the following 2-digit NAICS codes: 31, 32, or 33, or the six-digit code number 211130.

APPLICATION PERIOD

A business wishing to qualify for this credit must apply for the credit on Form WV/MITC-A. The form should be filed no later than the due date of the applicant's annual state corporate tax return for the current year the investment is being placed into service.

SELECTION CRITERIA

Tax credits are offered to any business that meets the eligibility criteria.

2022 RESOURCES

Form WV/MITC-A PDF:

<https://tax.wv.gov/Documents/TaxForms/mitca.pdf>

West Virginia Tax Credit Review and Accountability Report:

<https://tax.wv.gov/Documents/Reports/2021/TaxCreditReviewAndAccountabilityReport.2021.02.01.pdf>

MANUFACTURING PROPERTY TAX ADJUSTMENT CREDIT

West Virginia State Tax Department

Program Overview

OVERVIEW

Program: Manufacturing Property Tax Adjustment Credit

Incentive Type: Tax Credit

Background: In order to provide tax relief to manufacturers without directly reducing revenue for local governments who may tax inventory per a provision in the state constitution, the Manufacturing Property Tax Adjustment Credit (MPTA) was enacted under the Manufacturing Property Tax Adjustment Act in 2008.

2022 CONTACT INFO

Contact: West Virginia State Tax Department
Taxpayer Services Division

Title: N/A

E-mail: taxhelp@wv.gov

Direct Line: 1-800-WVA-TAXS

Main Line: 1-800-982-8297

PROGRAM FACTS

Description: The program was enacted to provide a credit against the business franchise tax and corporate income tax for property tax paid during the tax year on manufacturing inventory.

Incentive: The total amount of the credit is equal to the value of the property tax paid on manufacturing inventory during the tax year.

The credit is first applied to business franchise tax and then to corporation net income tax credit. The credit is

a corporation net income tax offset and not a property tax offset.

ELIGIBILITY

In order to be eligible for the credit, the taxpayer must be engaged in a business that has one of the following 2-digit NAICS codes in Manufacturing: 31, 32, or 33. The taxpayer must be subject to West Virginia business franchise tax or corporation net income tax and have paid property tax on manufacturing inventory in a West Virginia county. Taxpayers owning property assessed by the Board of Public Works are not eligible taxpayers for this credit.

APPLICATION PERIOD

A business wishing to qualify for this credit must submit Schedule MPTAC-1, detailing the amount of property tax paid on eligible inventories for the taxable year and the amount of the allowable credit, as well as the corporation net income tax return.

SELECTION CRITERIA

Tax credits are offered to any business that meets the eligibility criteria.

2022 RESOURCES

Schedule MPTAC-1 Form:

<https://tax.wv.gov/Documents/TaxForms/2015/mptac1.pdf>

West Virginia Tax Department Credit Overview:

<https://tax.wv.gov/Documents/Reports/2020/ManufacturingPropertyTaxAdjustmentCreditReport.2020.pdf>

HIGH-WAGE GROWTH BUSINESS TAX CREDIT

West Virginia State Tax Department

Program Overview

OVERVIEW

Program: High-Wage Growth Business Tax Credit

Incentive Type: Tax Credit

Background: In July 2020, the Tax Department opened the High-Wage Growth Business Tax Credit to the public.

2022 CONTACT INFO

Contact: West Virginia State Tax Department
Taxpayer Services Division

Title: N/A

E-mail: taxhelp@wv.gov

Direct Line: 1-800-WVA-TAXS

Main Line: 1-800-982-8297

PROGRAM FACTS

Description: The program provides a new opportunity for high-paying employers to offset a portion of their tax liability through new jobs created.

Incentive: The Development Office may authorize no more than \$5 million of the new High-Wage Job Tax Credits statewide during any fiscal year.

To be eligible, an employer must create at least 10 new high-wage jobs during the calendar year, which must be occupied for at least 48 weeks. Additionally, paid wages are required to be at least 2.25 times the state median salary. As of 2020, the state median salary was \$33,379. To qualify, wages must be greater than \$75,104. The total amount of the credit may not exceed more than 10% of the salaries of the new high-wage jobs being created.

The credit can be applied to the business franchise tax, the corporate net income tax, and the personal income tax.

Any unused credit available after applying to the above credits may be carried forward to succeeding taxable years until the full amount of the credit is used or 10 years have elapsed. If neither of these conditions is met, the benefit is forfeited.

ELIGIBILITY

In order to be an eligible, the applicant must:

- Be registered to do business in West Virginia and offer health benefits to all full-time eligible employees.
- Certify that the employer pays at least 50% of employee health care premiums.
- Create at least 10 new high-wage jobs during a calendar year.

APPLICATION PERIOD

To claim the credit, an employer must submit an application to the West Virginia Development Office prior to the taxable year that the employer plans to seek the credit.

If the application is accepted, the employer will need to submit another application to the Development Office to use the credits at the end of each approved tax year. Through this secondary application, the Development Office will verify that there was a net overall increase in the company's statewide employment, at least 10 new high-wage jobs were created, and these jobs meet the requirements of new high-wage jobs.

SELECTION CRITERIA

Securing tax credits from the program requires coordination with the West Virginia Development Office and the West Virginia State Tax Department.

The Development Office reviews an application's net benefit to the State, the applicant's need for the credit, the economic distress in the area, and other factors. The Development Office has sole discretion over whether to award the credit to eligible applicants. For this reason, the program is competitive, and applications are approved based on merit.

2022 RESOURCES

West Virginia State Tax Department – WV Tax Credits:
<https://tax.wv.gov/Documents/TSD/tsd110.pdf>

NEIGHBORHOOD INVESTMENT PROGRAM CREDIT

West Virginia State Tax Department

Program Overview

OVERVIEW

Program: Neighborhood Investment Program Credit

Incentive Type: Tax Credit

Background: The West Virginia Neighborhood Investment Program Act of 1996 (W. Va. Code § 11-13J) provides tax credits to individuals and private sector businesses which make eligible contributions to community-based nonprofit organizations that undertake projects to assist local communities.

2022 CONTACT INFO

Contact: Cathy L. Durham

Title: Grant Management Specialist

E-mail: Cathy.L.Durham@wv.gov

Direct Line: 304-352-3959

Department Main Line: 304-558-2234

PROGRAM FACTS

Description: Each year, West Virginia allocates \$3 million for the Neighborhood Investment Program (NIP) to incentivize charitable giving to local non-profit organizations. As part of the program, 501(c)3 non-profits apply to receive program tax credit vouchers. These vouchers, in turn, are provided to businesses and individuals providing charitable donations to the nonprofit.

Incentive: For each voucher, the amount of the tax credit is 50% of the taxpayer's eligible contribution. The minimum eligible donation is \$500 and the maximum is \$200,000. The NIP tax credit has certain limitations:

- Non-profits must serve financially distressed citizens and communities.
- The amount of tax credit allowable must be taken within a five-year period, beginning with the tax year in which the donation is made.
- Any single taxpayer may not receive more than \$100,000 annually in NIP tax credits.

- A taxpayer may not use NIP tax credits to reduce total state tax liability by more than 50% annually.

ELIGIBILITY

An eligible taxpayer is a person or entity subject to the West Virginia business franchise tax, corporate income tax, or personal income tax that makes an eligible contribution to a qualified charitable organization.

Eligible nonprofits include, but are not limited to, those that provide the following community services and programs:

- Children's shelters
- Domestic violence shelters
- Educational programs
- Health clinics
- Homeless shelters
- Housing programs
- Meal delivery programs
- Preservation/revitalization activities

APPLICATION PERIOD

A non-profit wishing to qualify for NIP must apply using the Form WV/NIPA-2 and attach it to their tax return. In addition, a copy of the Neighborhood Investment Program Tax Credit Voucher (WV/NIPS-1) issued by the organization sponsoring the NIP must be attached to the tax credit schedule. Applications are due to the NIP for review by June 30th.

The maximum credit allowed per year per taxpayer is \$100,000. The credit must be used over a 5-year period. Any unused credit available after the 5-year period is forfeited.

SELECTION CRITERIA

Preference will be given to organizations that:

- Are community based.
- Serve primarily low-income persons (incomes within 125% of the federal poverty line) and serve highly distressed neighborhoods (economically distressed, crime and unemployment problems, high numbers of uneducated citizens, etc.).

- Collaborate with other local organizations to maximize project benefits.
- Maintain low administrative costs.
- Are clearly needed in the project area.

Organizations applying for the tax credit should demonstrate the capacity to deliver the proposed services.

2022 RESOURCES

West Virginia Code Chapter 11. Taxation

<https://codes.findlaw.com/wv/chapter-11-taxation/#!tid=NDE678400110B11DBB994F9052D027A>

West Virginia Community and Development – Neighborhood Investment Program (including required forms):

<https://wvcad.org/sustainability/neighborhood-investment-program>

West Virginia Society of Certified Public Accountants Tax Directory:

https://www.wvscpa.org/writable/files/2018_gbwt_chapter_3_tax_credits.pdf

Form WV-NIPA 2:

<https://tax.wv.gov/Documents/TaxForms/2015/nipa2.pdf>

HISTORIC REHABILITATED BUILDING INVESTMENT CREDIT

West Virginia State Tax Department

Program Overview

OVERVIEW

Program: Historic Rehabilitated Building Investment Credit

Incentive Type: Tax Credit

Background: The purpose of the Historic Rehabilitated Buildings Investment Credit is to encourage the restoration of buildings of historical significance within West Virginia.

2022 CONTACT INFO

Contact: Meredith C. Dreistadt

Title: West Virginia Department of Arts, Culture & History

E-mail: Meredith.c.dreistadt@wv.gov

Direct Line: N/A

Main Line: 304-558-0220

PROGRAM FACTS

Description: This credit is modeled on the Federal Certified Historic Structure Credit. The standards are the same as the federal program. Unlike most other credits, eligible taxpayers may transfer, sell, or assign these credits upon approval by the West Virginia Department of Culture and History.

Incentive: The tax credit of 20% (4% taken over 5 years) is available for the substantial rehabilitation of commercial, agricultural, industrial or rental residential buildings certified as historic by the State Historic Preservation Office. The credit is applied directly against taxes owed by the property owner. There is also a similar 25% state income tax credit available to property owners. The total credit on a qualified project is 45% of approved rehabilitation costs.

ELIGIBILITY

Eligibility is limited to taxpayers making qualified rehabilitation project expenditures on income producing properties on or after June 6, 1990.

To qualify for the Rehabilitation Investment Tax Credit, the project must meet the following criteria:

- The property must be a certified historic building. A certified historic structure is any building located within the State of West Virginia that is listed individually in the National Register of Historic Places or is located within a registered historic district, reviewed by the West Virginia Department of Culture and History, and certified by the National Park Service as being of historic significance to the district.
- The building must be a depreciable structure marked for an upcoming producing purpose.
- The rehabilitation must follow the Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings.
- The owner must spend more than \$5,000 or an amount greater than the adjusted basis in the building (whichever is larger), on the approved rehabilitation project.

APPLICATION PERIOD

To claim the West Virginia Historic Rehabilitated Buildings Investment Credit, an owner must also qualify for the Federal Certified Historic Structures Credit. An owner should attach a copy of their request for a final National Park Service (NPS) certification (NPS Form 10-168c) along with Schedule RBIC (Historic Rehabilitated Buildings Investment Credit) to their state income tax return.

The application should be filed prior to the start of construction. Applications are accepted until the project is complete but beginning work prior to submission of the application puts the owner at risk of not receiving the credit.

SELECTION CRITERIA

Tax credits are offered to any owner that meets the eligibility criteria.

2022 RESOURCES

Schedule RBIC:

<https://tax.wv.gov/Documents/TaxForms/schedule-RBIC.pdf>

Historic Preservation Certification Application:

<https://www.nps.gov/tps/tax-incentives/application.htm>

West Virginia State Tax Department – Requirements for Rehabilitated Buildings Investment Credit:

<https://tax.wv.gov/Documents/TSD/tsd380.pdf>

West Virginia Department of Arts, Culture & History – Historic Rehabilitation Tax Credit documents (see:

Commercial/Income-Producing Properties):
<https://wvculture.org/agencies/state-historic-preservation-office-shpo/tax-credits/>

CREDIT FOR QUALIFIED REHABILITATED RESIDENTIAL BUILDING INVESTMENT

West Virginia State Tax Department

Program Overview

OVERVIEW

Program: Credit for Qualified Rehabilitated Residential Building Investment

Incentive Type: Tax Credit

Background: The primary goal of the Credit for Qualified Rehabilitated Residential Building Investment is to rehabilitate and reuse historic buildings in the state and encourage economic development. West Virginia ensures the work done to structures will preserve them successfully by following the Secretary of the Interior's Standards for Rehabilitation for projects.

2022 CONTACT INFO

Contact: Meredith C. Dreistadt

Department: West Virginia Department of Arts, Culture & History

E-mail: Meredith.c.dreistadt@wv.gov

Direct Line: N/A

Main Line: 304-558-0220

PROGRAM FACTS

Description: The residential credit allows homeowners to invest in rehabilitating historic houses that are placed on the National Register of Historic Places. The residential credit is applied only to costs associated directly with the rehabilitation of the historic building itself.

Incentive: The tax credit is equal to 20% of the qualified expenditures for the rehabilitation of residential homesteads designated by the West Virginia Department of Culture and History as "certified historic structures," and further defined as a "qualified rehabilitated structure."

The credit may offset up to 100% of the Taxpayer's liability for personal income tax. Taxpayers may transfer, sell, or assign any unused tax credits after first obtaining a certificate of approval from the Division of Culture and History.

The state maintains an annual \$30 million dollar cap on the program.

ELIGIBILITY

In order to claim the Credit for Qualified Rehabilitated Residential Building Investment, a building or area must be located within West Virginia and rehabilitation expenditures must be reviewed and approved by the West Virginia Department of Culture and History to qualify for the credit.

The property must be a certified historic building. To be certified a building must be individually listed on the National Register of Historic Places or it must be a contributing building in an historic district that is listed on the National Register of Historic Places. The building must be a private residence (includes condominiums).

The project must also meet the material rehabilitation test. The owner must spend an amount greater than 20% of the assessed value of the building, not including the value of the land. The expenditure necessary to qualify as material rehabilitation must take place in the 24-month period ending on December 31 of the taxable year for which the credit will be claimed.

APPLICATION PERIOD

In order to obtain the Rehabilitation Tax Credit the owner must file an application with the West Virginia State Historic Preservation Office. The application must be filed prior to the beginning of construction and approved prior to the beginning of construction. Commencing work prior to submission and approval of the application puts the owner at risk of not receiving the credit.

SELECTION CRITERIA

Tax credits are offered to any owner that meets the eligibility criteria.

2022 RESOURCES

Historic Rehabilitation Tax Credits – Fact Sheet for Residential Properties:

<https://wvculture.org/wp-content/uploads/2021/03/HISTORIC-REHABILITATION-TAX-CREDITS.pdf>

Historic Preservation Certification Application:

<https://www.nps.gov/tps/tax-incentives/application.htm>

West Virginia State Tax Department – Requirements for Rehabilitated Buildings Investment Credit:

<https://tax.wv.gov/Documents/TSD/tsd380.pdf>

West Virginia Department of Arts, Culture & History – Historic Rehabilitation Tax Credit documents (see:

Commercial/Income-Producing Properties):
<https://wvculture.org/agencies/state-historic-preservation-office-shpo/tax-credits/>

Tourism Development Credit

West Virginia State Development Office

Program Overview

OVERVIEW

Program: Tourism Development Credit

Incentive Type: Tax Credit

Background: The Tourism Development Act of 1985 provided a powerful incentive for the establishment of new tourist destinations as well as for the expansion of existing ones. The Act includes tax credits for three different types of tourism development projects, with each type of project requiring approval by the West Virginia Development Office (WVDO). Each project proposed under the Act must be approved by the West Virginia Development Office in order to qualify for any of the three credits.

2022 CONTACT INFO

Contact: Morganne Tenney

Title: Business Retention and Expansion Manager

E-mail: Morganne.Tenney@wv.gov

Direct Line: 304-941-2320

Main Line: 304-558-3333

PROGRAM FACTS

Description: The general welfare of the citizens of West Virginia depends upon tourism development projects. It is in best interest of the state to support the creation of new, or the expansion of existing, tourism development projects to relieve unemployment, create jobs, and preserve and create new sources of revenue.

Incentive: The tourism development credit allows an approved company that invests and operates a new or expanding tourism destination to retain some of the sales tax that it collects from its customers on sales from operation of the tourism attraction or facility. The amount is based on a percentage of approved costs and is prorated over a 10-year period.

ELIGIBILITY

Tourism development projects involved in the following activities are eligible:

- Acquisition, construction, and equipping of a tourism attraction
- Expansion of an existing attraction
- The addition of improvements necessary for facilities that assist the acquisition, construction, on installation of a new tourism attraction.

APPLICATION PERIOD

A business wishing to qualify for the tourism development project credit or tourism development expansion project credit must submit an application to the West Virginia Development Office (WVDO). A nonrefundable fee of \$10,000 must be submitted with the application.

SELECTION CRITERIA

WVDO will determine eligibility for projects that meet the following criteria:

- The project will attract at least 25% of its visitors from outside of this State.
- The project will have approved costs in excess of \$1,000,000.
- The project will have a significant and positive economic impact on the state.
- The project will produce sufficient revenues and public demand to be operating and open to the public for a minimum of 100 days per year.
- The project will create additional employment opportunities.

The following will also be considered by the WVDO in determining eligibility:

- The quality of the proposed project and how it addresses economic problems in the area in which the project will be located.

- Whether there is substantial and credible evidence that the project is likely to be started and completed in a timely fashion.
- Whether the project will, directly or indirectly, improve the opportunities in the area where the project will be located for the successful establishment or expansion of other industrial or commercial businesses.
- Whether the project will, directly or indirectly, assist in the creation of additional employment opportunities in the area where the project will be located.
- Whether the project helps to diversify the local economy.
- Whether the project is consistent with the goals of the law establishing the credit.
- Whether the project is economically and fiscally sound using recognized business standards of finance and accounting.
- The ability of the eligible company to carry out the project.

2022 RESOURCES

West Virginia Society of Certified Public Accountants
Tax Directory:

https://www.wvscpa.org/writable/files/2018_gbwvt_chapter_3_tax_credits.pdf

West Virginia State Tax Department – WV Tax Credits:

<https://tax.wv.gov/Documents/TSD/tsd110.pdf>



TECHNICAL ASSISTANCE PROGRAMS

West Virginia Economic Resource Playbook

TECHNICAL ASSISTANCE PROGRAMS

Program Overview

The State of West Virginia provides numerous technical assistance training programs for businesses. A summary of these programs is provided below. For more information, please contact the program staff member referenced.

INNOVATION-TECHNOLOGY PROGRAM

Program: Innovation-Technology (In-Tech) Program

Incentive: Technical Assistance

Background: West Virginia's Entrepreneurship and Innovation Investment Fund provides grants to assist businesses to prepare an SBIR/STTR proposal as well as matching funds for successful projects. The Innovation-Technology (In-Tech) Program focuses on small technology-driven businesses in West Virginia. It helps enterprises develop strategies and reduce risks around the commercialization of new products, services, and processes. In-Tech also provides support in areas such as identifying funding opportunities, technology commercialization training workshops, technology transfer and licensing support, as well as IP, patent, and trademark assistance.

Contact: Mary Hott

Title: In-Tech Coordinator

E-mail: N/A

Direct Line: 888-WVA-SBDC

Main Line: N/A

Application Period: The In-Tech Program assists applicants with applying to the SBIR/STTR program in any given year. The next application window for SBIR/STTR Phase I and Phase II matching funds opens on September 1, 2022. Applications will be accepted from eligible WV based small businesses until midnight on September 30, 2022.

2022 Resources: SBDC West Virginia
<https://wvsbdc.com/services/technology-commercialization/>

About SBIR/STTR Programs:

These programs provide R&D financial resources to U.S. small businesses of about \$1.2 billion annually. Through these programs, eleven federal agencies provide funding for a wide range of proposal topic areas. These programs provide excellent opportunities to nurture the development of innovative businesses in West Virginia, foster job creation, and enable economic development and diversification.

MAIN STREET WEST VIRGINIA AND ON TRAC PROGRAMS

Program: Main Street WV and ON TRAC

Incentive Type: Technical Assistance

Background: Main Street West Virginia and West Virginia ON TRAC are downtown revitalization programs that encourage community and economic growth through National Main Street Center's community development model. Main Street WV concentrates on economic development in Main Street certified historic downtowns and neighborhood commercial districts.

Main Street WV was established in 1988 to provide technical assistance services to communities that follow the National Trust for Historic Preservation's Main Street "Four Point Approach", which is structured around organization, promotion, economic restructuring, and design.

Main Street WV communities are offered many services, which vary by community and include:

- Needs assessments – market studies, housing studies, etc.
- Program manager and board member training
- Design and operational plan recommendations
- Professional design assistance
- Progress meetings
- Training workshops
- On-site technical assistance
- Resource library access
- State and national assistance and support

The ON TRAC program has the goal of evaluating, educating, and assisting communities who wish to become certified by Main Street Accreditation Standards.

Established in 2008, the West Virginia ON TRAC program is designed to assist the state's towns with community improvement, development, and revitalization through the use of education, training, and networking tools. Prior to applying for certified Main Street Status, a community must participate in the ON TRAC Program for two years. Main Street communities receive customized technical assistance to meet community and economic development needs, such as business recruitment and retention, market analyses, fundraising, strategic planning, downtown design, and more. ON TRAC Communities are able to benefit from many services to prepare them for Main Street certification.

These services include:

- Mentoring program
- Strength and weakness assessments
- Access to resource library and databases
- Training workshops
- Action planning services
- Telephone consultations
- Scholarship and grant information
- Technical design visits
- Training on the Main Street "Four Point Approach"

Contact: Jennifer Brennan
Title: West Virginia Main Street/ON TRAC Coordinator
E-mail: Jennifer.L.Brennan@wv.gov
Direct Line: 304-352-3971
Main Line: 800-982-3386

Application Period: Applications for Main Street WV and the ON TRAC program are usually accepted every three to four years. The next round of applications will likely be considered in late 2022. Communities interested in either program must contact the West Virginia Development Office (WVDO) for information on how to apply.

2022 Resources: Main Street WV and ON TRAC Home Page

[https://wvcad.org/infrastructure/main-street-wv-and-ON TRAC](https://wvcad.org/infrastructure/main-street-wv-and-ON-TRAC)

Main Street America

<https://www.mainstreet.org/home>

APPALACHIA NONPROFIT RESOURCE CENTER

Program: Appalachia Small Profit Resource Center

Incentive: Technical Assistance

Background: The Appalachian Regional Commission's (ARC) Nonprofit Resource Center provides technical assistance designed to foster long-term growth and sustainability for nonprofit organizations in the Appalachian region seeking to navigate beyond the COVID-19 crisis.

The Fall 2021 course was a 10-week virtual training program beginning September 13, 2021 that included instruction via cohorts of 3-4 organizations, as well as 5 individual consultation sessions. The program required approximately 4-6 hours per week for instruction, discussions, assignments, and consultation work. Topics included: financial management, fundraising, programs and operations, and board development.

Contact: Cheryl Hargrove

Title: N/A

E-mail: N/A

Direct Line: 202-236-3777

Main Line: N/A

Eligibility: The program is open to all nonprofit organizations located in the Appalachian Regional Commission service area with a minimum annual operating budget of \$100,000 and at least 2 full-time employees. One of the potential two participants for the instruction program must be the organization's CEO/executive director.

2022 Resources: Appalachia Resource Center
<https://appalachianrc.arc.gov/>

RURAL BUSINESS DEVELOPMENT GRANTS

Program: Rural Business Development Grants

Agency: United States Department of Agriculture

Incentive Type: Technical Assistance

Background: This program is designed to provide technical assistance and training for small, rural businesses with fewer than 50 new workers and less than \$1 million in gross revenue. The purpose of the program is to promote economic development and job creation projects through the awarding of grant funds to eligible entities. Applications will compete in two separate categories - business opportunity grants and business enterprise grants - for use in funding various business and community projects that serve rural areas.

Enterprise Grant funds may be used to: Acquire or develop land, buildings, plants, equipment; access streets and roads, parking areas, utility extensions, necessary water and supply and waste disposal facilities; provide technical assistance; establish revolving loan funds; and to create, expand, or operate rural distance learning programs that provide educational or job training instruction related to potential employment or job advancement to adult students.

Opportunity Grant funds are made to public bodies, non-profit corporations and federally recognized Indian Tribes to analyze rural business (small and emerging or larger business) opportunities, identify and/or provide training opportunities to rural entrepreneurs, conduct leadership development, establish training or technology centers and conduct technical assistance or area-wide planning activities.

Grant funds may be used for projects identified as either business opportunity type grants or business enterprise type grants. The Agency will set aside 10 percent of its RBDG appropriation for business opportunity type grants. The Agency reserves the right to reallocate funds set aside for business opportunity type grants to business enterprise type grants if it becomes apparent to the Agency that there is insufficient demand for the funds set aside for the business opportunity type grants.

Contact: Alan L. Harris, Acting State Director

Title: West Virginia State Office

E-mail: N/A

Direct Line: 1 (800)-295-8228

Main Line: N/A

Incentive: Disbursement of a grant will be by advance or reimbursement. A Request for Advance or Reimbursement, (available in any Agency office) must be completed by the grantee and submitted no more often than monthly to request either advance or reimbursement of funds.

Eligibility: Applicant (grantee) organizations may be located in "rural" or "non-rural" communities. Benefitting business(es) must be located in a rural community with a population of 50,000 or less population and not located in a city or town located within the urbanized area contiguous and adjacent to a city or town with a population over 50,000.

Application Period: Complete applications may be submitted in paper or electronic format and are generally received between Fall and Winter, in the USDA Rural Development State Office for the State where the Project is located. Late submissions will not be considered.

2022 Resources: USDA Rural Development

<https://www.grants.gov/web/grants/view-opportunity.html?oppId=335950>

RAISE MARKET RESEARCH INITIATIVE

Program: RAISE Market Initiative

Incentive: Technical Assistance

Background: The WV RAISE initiative was launched in 2020 by the West Virginia Export Promotion Program. It works with the U.S. Commercial Service in West Virginia and the Rural Export Center in North Dakota to provide quality customized market research reports for exporters in West Virginia.

Through the West Virginia Department of Economic Development program, companies within the state can choose any two individualized reports from this list for a participation fee of \$200.

- **Matrix:** Customizable, quantifiable market indicators and interactive weighting is used to offer insight on your company's next target market. Great for comparing regions, developing an export strategy and uncovering new market opportunities.
- **Country Report:** Companies with a clear strategy and target markets benefit from an in-depth three country market research report that provides granular insight into which country you can most easily take actionable steps to increase exports.
- **Potential Partner List:** A ranking of international companies based on your preferences for a business partner. List includes company names, websites, and contact details for the decision makers within the company.

Contact: Caitlin Ashley-Lizarraga

Title: Manager, International Trade – Export Promotion Program

E-mail: Caitlin.lizarraga@wv.gov

Direct Line: 304-352-3997

Main Line: N/A

Eligibility: To be eligible for this program a company must be located in West Virginia and export products internationally. Additionally, a \$200 fee to the West Virginia District Export Council is required to participate in this program.

Application Period: The initiative is now a permanent part of the WV Export Promotion Program. To learn more about participating, contact a WV Department of Economic Development International Trade Manager or one of the US Commercial Service offices in Charleston or Wheeling.

2022 Resources: WV Department of Economic Development Export Assistance
<http://westvirginia.gov/export-assistance>

WEBSITE GLOBALIZATION REVIEW (WGR)

Program: Website Globalization Review (WGR)

Incentive: Technical Assistance

Background: Offered through the U.S. Commercial Service, this is a strategic assessment of a West Virginia company's website for international marketing and sales. The analysis provides a company with technical and style recommendations to make their website more easily found in searches and visually appealing to prospective international customers.

Contact: Caitlin Ashley-Lizarraga

Title: Manager, International Trade – Export Promotion Program

E-mail: Caitlin.lizarraga@wv.gov

Direct Line: 304-352-3997

Main Line: N/A

Eligibility: Any small businesses located in West Virginia.

Application Period: Through the West Virginia Department of Economic Development Export Promotion Program, the \$100 fee is covered for West Virginia small businesses for their first WGR.

2022 Resources: Exporting Assistance

<https://westvirginia.gov/divisions/international-development/exporting-assistance/>

KUDO MULTILINGUAL MEETINGS

Program: KUDO Multilingual Meetings

Incentive: Technical Assistance

Background: Conducting virtual meetings with potential customers is now an accepted business practice internationally. However, language barriers can add difficulty to even basic sales meetings. The KUDO platform is a virtual conferencing platform similar to Zoom or Microsoft Teams, but allows for simultaneous, live interpretation during the meeting. KUDO offers interpretation services in over 100 languages.

Contact: Caitlin Ashley-Lizarraga

Title: Manager, International Trade – Export Promotion Program

E-mail: Caitlin.lizarraga@wv.gov

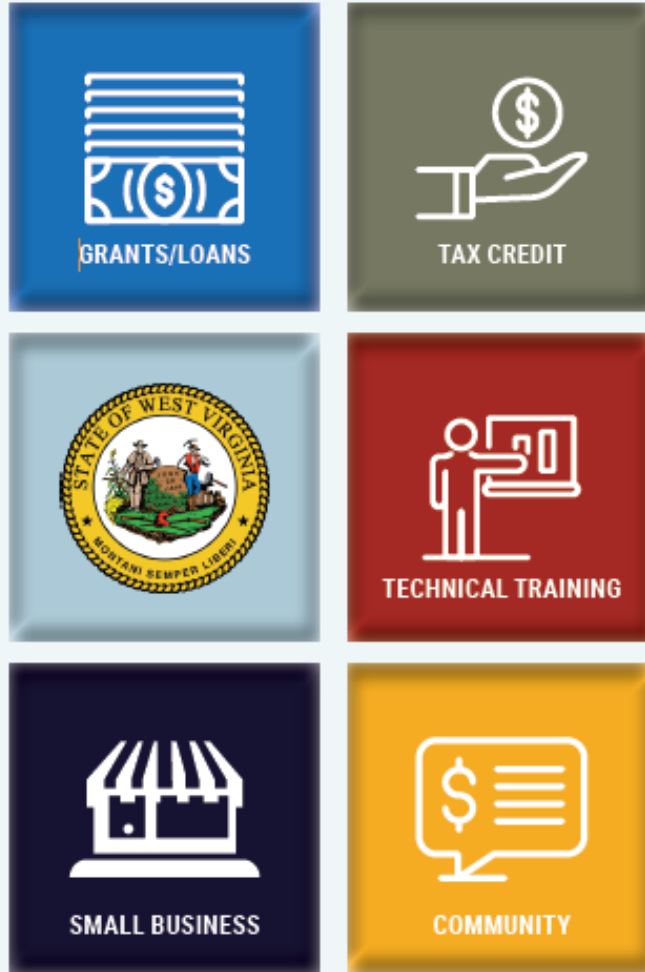
Direct Line: 304-352-3997

Main Line: N/A

Eligibility: The West Virginia Department of Economic Development (WVDED) Export Promotion Program offers a subscription to the KUDO platform for West Virginia small businesses to use as needed for virtual calls with international business partners, for sales and/or training. The first call, limited to one hour, is free, and future calls are \$50/hour.

Application Period: Ongoing

2022 Resources: KUDO Website
<https://kudoway.com/>



WORKFORCE DEVELOPMENT

West Virginia Economic Playbook

APPRENTICESHIP TRAINING TAX CREDIT

West Virginia State Tax Department

Program Overview

OVERVIEW

Program: Apprenticeship Training Tax Credit

Incentive Type: Tax Credit

Background: Enacted in 2008, this credit allowed any taxpayer to utilize credit on taxes for wages paid to apprentices in the construction trades who were registered with the U.S. Department of Labor by the taxpayer in the tax year that an apprentice and taxpayer participate in a qualified apprenticeship training program.

2022 CONTACT INFO

Contact: Dave Lavender

Title: Apprenticeship Program Coordinator

E-mail: David.L.Lavender@wv.gov

Direct Line: N/A

Main Line: 304-558-2234

PROGRAM FACTS

Description: Contractors doing business in West Virginia may claim a credit against their West Virginia corporate net income or personal income tax for wages paid to apprentices in the construction trades. To be eligible for the credit, the apprentices must be registered with the U.S. Department of Labor and West Virginia Office of Apprenticeship.

Incentive: The tax credit is equal to two dollars per hour multiplied by the total number of hours worked during the apprenticeship program. The total credit for tax years beginning on after January 1, 2012 may not exceed \$2,000 or 50% of actual wages paid in the tax year for the apprenticeship, whichever is less.

The apprenticeship training credit may be used to offset business franchise tax, corporation net income tax, and personal income tax. The credit is applied first to the business franchise tax.

If the taxpayer is a small business, partnership, limited liability company, treated as a partnership for federal tax purposes, or a sole proprietorship, then any unused credit after application against the business franchise tax or corporate net income tax credit is

allowed against the personal income tax attributable to the income from the business.

The credit may not be carried forward to a future taxable year or carried back into a prior taxable year. Any unused credit is forfeited.

ELIGIBILITY

To be eligible for this credit the taxpayer must:

- Participate in a qualified apprenticeship training program that is administered in accordance with 29 USC § 50 and is certified according to regulations adopted by the U.S. Bureau of Apprenticeship and training.
- The program must consist of at least 2,000, but no more than 10,000, hours of on-the-job apprenticeship.
- The apprentice must be registered with the U.S. Department of Labor, Office of Apprenticeship, West Virginia State Office.

APPLICATION PERIOD

A business wishing to qualify for the Tax Credit must apply using the Schedule ATTC-1. The form should be filed no later than the due date of the applicant's annual state corporate tax return for the current year the investment is being placed into service.

SELECTION CRITERIA

Tax credits are offered to any business that meets the eligibility criteria.

2022 RESOURCES

West Virginia State Tax Department – WV Tax Credits: <https://tax.wv.gov/Documents/TSD/tsd110.pdf>

Form – Schedule ATTC-1:

<https://tax.wv.gov/Documents/TaxForms/2015/attc1.pdf>

APPRENTICESHIP IN MOTION (AIM) PROGRAM

West Virginia Economic Development Authority

Program Overview

OVERVIEW

Program: Apprenticeship in Motion (AIM)

Incentive Type: Technical Assistance

Background: Funded by the U.S. Department of Labor, Apprenticeships in Motion (AIM) seeks to prepare students and workers for middle to high-skilled occupations that are in increasingly high demand across West Virginia. Through partnerships with local colleges, the program provides an "earn as you learn" experience for students and current employees. The goal is to allow companies and organizations to tap into a stronger pool of workers while reducing the costs of onboarding and existing skill gaps.

2022 CONTACT INFO

Contact: David Rodgers

Title: Senior Manager, Training

E-mail: B.David.Rogers@wv.gov

Direct Line: 304-352-3980

Main Line: N/A

PROJECT FACTS

Description: The Apprenticeship in Motion (AIM) program promotes and expands registered, nontraditional apprenticeship activity in West Virginia.

Incentive: AIM offers a maximum wage reimbursement of 50% for each degree-seeking apprentice hired by an eligible business. Additional benefits of the program include special funds available to private small businesses with 50 or fewer employees, customized training from one of WV's

nine community and technical colleges, and financial assistance to cover up-skilling of current employees or for tuition and fees of a degree-seeking student.

The AIM program has several benefits available for projects as follows:

- Special funds are available for private small businesses with 50 or fewer employees.
- Customized training available from one of WV's nine community and technical colleges to increase current employees' skills and credentials.
- Funding available to cover up-skilling of current employees or for tuition and fees of a degree-seeking student.

ELIGIBILITY

Any West Virginia based business or individual is eligible for assistance under this program.

APPLICATION PERIOD

Applications are open on a rolling deadline.

SELECTION CRITERIA

Technical Assistance is offered to any business that meet the necessary eligibility criteria.

2022 RESOURCES

WV Economic Development Apprenticeship in Motion [https://westvirginia.gov/incentives-and-programs/apprenticeship-in-motion/#:~:text=The%20Apprenticeship%20In%20Motion%20\(AIM,activity%20in%20the%20Mountain%20State.&text=The%20AIM%20program%20provides%20a%20and%20individuals%20in%20West%20Virginia.](https://westvirginia.gov/incentives-and-programs/apprenticeship-in-motion/#:~:text=The%20Apprenticeship%20In%20Motion%20(AIM,activity%20in%20the%20Mountain%20State.&text=The%20AIM%20program%20provides%20a%20and%20individuals%20in%20West%20Virginia.)

GOVERNOR'S GUARANTEED WORK FORCE PROGRAM

West Virginia Department of Economic Development

Program Overview

OVERVIEW

Program: Governor's Guaranteed Work Force Program

Incentive Type: Technical Assistance

Background: The Governor's Guaranteed Work Force Program (GGWFP) provides new or expanding companies funding for technical assistance to support effective training strategies for their entire workforce. The program aims to attract new businesses and support business growth and expansion. Over \$54 million in awards have been granted and nearly 200,000 employees have received training since the program's launch in 1991.

Administered by the West Virginia Department of Economic Development, the program provides reimbursement funds for financial and technical assistance for the training, retraining, and upgrading of skills for existing and new employees at West Virginia's new and expanding businesses. It is dedicated to enhancing workforce performance and to building capacity and effectiveness of internal training. The program has established successful and strong partnerships with training providers to provide cost-effective services and share resources.

2022 CONTACT INFO

Contact: David Rodgers

Title: Senior Manager, Training

E-mail: B.David.Rogers@wv.gov

Direct Line: 304-352-3980

Main Line: N/A

PROJECT FACTS

Description: The GGWFP is a catalyst for organizational development that enhances the overall performance of the workforce and provides solutions to complicated human resources issues. The program builds the capacity of each company it assists by providing more effective internal training.

Incentive: GGWFP offers a maximum award of \$2,000 per trainee.

ELIGIBILITY

To be eligible for this program, a company must be located in West Virginia and paying state taxes. Preference is given industries focused on manufacturing, aerospace, tourism, warehousing, information technology, and business services. WVEDA prefers not to reimburse retail, restaurants, non-profits, and select medical organizations.

APPLICATION PERIOD

The application period is open from July 1 through June 30 of any given year. The process for approval can take two to three months and all requests must be processed by the West Virginia Economic Development Authority. All requests are provided to the Director of Economic Development for review. After WVEDA review, all requests that are pending approval are sent to the Governor's Office for signature and upon sign off, the applicant can begin the process of developing the training program. All expenses, budgets, and hours associated with the training conducted must be documented by the organization conducting the training. Upon completion of the program, funds are reimbursed to the organization.

SELECTION CRITERIA

Technical Assistance is offered to any business that meet the necessary eligibility criteria.

2022 RESOURCES

Governor's Guaranteed Work Force Program Annual Reports

<https://westvirginia.gov/resources/>

West Virginia Economic Development - Workforce Programs

<https://westvirginia.gov/incentives-and-programs/workforce-programs/>

COMMUNITY COLLEGE LEARN AND EARN INTERNSHIP PROGRAM

West Virginia Community and Technical College System

Program Overview

OVERVIEW

Program: Community College Learn and Earn Internship Program (Learn and Earn)

Incentive Type: Technical Assistance

Background: Learn and Earn is a leading workforce development, economic development, and educational partnership in West Virginia. The program connects employers with students through colleges, allowing students to take technical courses while gaining paid work experiences. The student pay is shared by the company and the college, and students receive at least \$10 per hour to work in the field they are studying in.

2022 CONTACT INFO

Contact: Gloria Kincaid

Title: Program Specialist

E-mail: gkincaid@newriver.edu

Direct Line: 304-793-6101

Main Line: N/A

PROJECT FACTS

Description: The Learn and Earn program is an annual grant program designed to improve employer access to resources in the state's educational institutions. This program provides designated professionals and resources to support workforce education and allows students to take technical courses while receiving paid work opportunities.

Incentive: The Learn and Earn program offers a variety of benefits to participants who invest in the program, including:

- Employers gain highly-qualified employees and a future skilled labor pool.
- Students earn valuable on-the-job training while attending school

The program offers a 50/50 employer and college match reimbursement for those who invest in the program.

ELIGIBILITY

The Learn and Earn program is only available for 1-year or 2-year degree programs, and requires any co-op experience pay no less than \$10/hour.

APPLICATION PERIOD

Applications are open on a rolling deadline.

SELECTION CRITERIA

Technical Assistance is offered to any business that meet the necessary eligibility criteria.

2022 RESOURCES

Learn and Earn Program

<https://www.newriver.edu/learn-and-earn/>

MILITARY INCENTIVE CREDIT

West Virginia State Tax Department

Program Overview

OVERVIEW

Program: Military Incentive Credit

Incentive Type: Tax Credit

Background: Enacted in 1991, the purpose of the West Virginia Military Incentive Credit (formerly called the Veterans Employment Credit) is to encourage the employment of economically disadvantaged veterans, disabled veterans, and unemployed members of the West Virginia National Guard and United States Reserve forces.

2022 CONTACT INFO

Contact: West Virginia State Tax Department
Taxpayer Services Division

Title: N/A

E-mail: taxhelp@wv.gov

Direct Line: 1-800-WVA-TAXS

Main Line: 1-800-982-8297

PROJECT FACTS

Description: The Legislature of West Virginia recognizes that economically disadvantaged veterans, disabled veterans, and unemployed members of the West Virginia National Guard and United States Reserve forces deserve preferential employment treatment in both the public and private sectors in recognition of their service. Veterans traditionally suffer a disproportionately higher unemployment rate than that of non-veterans of similar age and skills. To combat this disadvantage, the State approved this tax credit to incentivize private sector employers who employ these individuals.

Incentive: The tax credit is equal to 30% of the first \$5,000 in wages paid to the employee. The employee must be certified by the West Virginia Department of Employment Security as a veteran and have been employed by the company for a continuous period of one year.

An economically disadvantaged veteran is defined as a veteran or member of a family who receives cash welfare payments under a federal, state or local welfare program.

ELIGIBILITY

West Virginia businesses which employ veterans are eligible for this credit if the veteran has been employed for at least one continuous year.

APPLICATION PERIOD

A business wishing to qualify for the Military Incentive Tax Credit must apply using the Form Schedule J. The form should be filed no later than the due date of the applicant's annual state corporate tax return for the current year the investment is being placed into service.

SELECTION CRITERIA

Tax credits are offered to any business that employs individuals that meet the necessary eligibility criteria.

2022 RESOURCES

Form Schedule J:

<https://tax.wv.gov/Documents/TaxForms/schedule-J.pdf>

West Virginia Society of Certified Public Accountants Tax Directory:

https://www.wvscpa.org/writable/files/2018_gbwvt_chapter_3_tax_credits.pdf

WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA)

U.S. Department of Labor

Program Overview

OVERVIEW

Program: Workforce Innovation and Opportunity Act (WIOA)

Incentive Type: Technical Assistance

Background: The Workforce Innovation and Opportunity Act (WIOA) was signed into law on July 22, 2014. WIOA is designed to help job seekers access employment, education, training, and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy.

2022 CONTACT INFO

Contact: WorkForce West Virginia

Title: N/A

E-mail: N/A

Direct Line: 800-252-5627

Main Line: N/A

PROJECT FACTS

Description: WIOA is designed to strengthen and improve our nation's public workforce system and help get Americans, including youth and those with significant barriers to employment, into high-quality jobs and careers and help employers hire and retain skilled workers.

Incentive: Scholarship's will be issued to eligible participants for a maximum training period of 12 months at a time, not to exceed 24 months. Training programs and providers must be approved by the Region VI Workforce Development Board. WIOA funds obligated to cover training costs shall be in accordance with the following fee structure:

- Maximum of \$4,000.00 for 0-600 clock hours of training (training time 6 months or less)
- Maximum of \$6,000.00 for 601-1200 clock hours of training (training time over 6 months to 12 months)

- Maximum of \$8,000.00 for 1201-1800 clock hours of training (training time over 12 months to 18 months)
- Maximum of \$10,000.00 for 1801-2400 clock hours of training (training time over 18 months to 24 months)

ELIGIBILITY

All eligible participants must:

- Be authorized to work in the U.S.
- Be a Dislocated Worker: Terminated or laid off, eligible for or exhausted UI and unlikely to return to industry or occupation; OR Lost job from permanent closure or substantial layoff of a plant, facility or enterprise; OR Was self-employed and now unemployed because of economic conditions or natural disaster.
- Be 18 years or older; meet income guidelines based on income and number in household; OR receives or is a member of a family that receives (currently or in the past six months) one of the following: TANF, SNAP, SSI, or other public assistance.

APPLICATION PERIOD

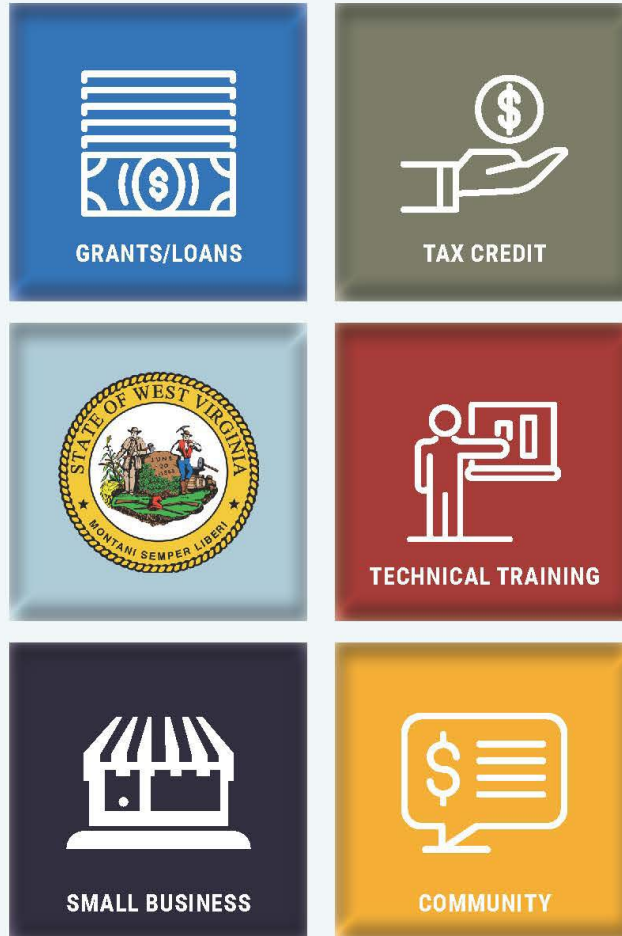
Applications are open on a rolling deadline.

SELECTION CRITERIA

Technical Assistance is offered to any individuals that meet the necessary eligibility criteria.

2022 RESOURCES

Workforce Innovation and Opportunity Act
<https://personnel.wv.gov/SiteCollectionDocuments/WIOA.pdf>



COVID-19 RESOURCE PROGRAMS

West Virginia Economic Playbook

COVID-19 BUSINESS RESOURCES

Program Overview

COVID-19 has altered daily life across the US. As nonprofits and businesses grapple with the economic impact, many funders are stepping up to provide support through micro-grants, tax credits, hardship relief, and loan programs. The following is a list of funding opportunities for businesses to explore if they are experiencing financial impacts due to COVID-19:

EMPLOYEE RETENTION CREDIT

Program: Employee Retention Credit (ERC)

Agency: U.S. Department of the Treasury

Incentive Type: Tax Credit

Background: The ERC is a fully refundable tax credit for employers equal to 50 percent of qualified wages (including allocable qualified health plan expenses) that eligible employers pay their employees. The credit seeks to encourage businesses to keep employees on their payroll. The ERC applies to qualified wages paid after March 12, 2020, and before January 1, 2021. The maximum amount of qualified wages taken into account with respect to each employee for all calendar quarters is \$10,000, so that the maximum credit for an eligible employer for qualified wages paid to any employee is \$5,000.

Incentive: The American Rescue Plan extends the availability of the Employee Retention Credit for small businesses through December 2021 and allows businesses to offset their current payroll tax liabilities by up to \$7,000 per employee per quarter. This credit of up to \$28,000 per employee for 2021 is available to small businesses who have seen their revenues decline, or even been temporarily shuttered, due to COVID-19.

Application Period: A business wishing to qualify for the ERC must apply no later than the due date of the applicant's annual state corporate tax return for the current year. The Employee Retention Credit is only available with respect to wages paid after March 12, 2020, and before January 1, 2021.

2022 Resources: U.S. Department of the Treasury Homepage:
<https://home.treasury.gov/policy-issues/coronavirus/assistance-for-small-businesses/small-business-tax-credit-program>

COVID-19 EMERGENCY RESPONSE FUND

Program: COVID-19 Emergency Response Fund

Agency: Eastern West Virginia Community Foundation (EWVCF)

Incentive Type: Grant

Background: In response to the COVID-19 pandemic and the resulting crisis for many local non-profits, the Eastern West Virginia Community Foundation (EWVCF) has established the COVID-19 Emergency Response Fund. The program aims to assist nonprofit organizations in the five-county region served by the EWVCF (Jefferson, Berkeley, Morgan, Hampshire, and Hardy). The Fund focuses on critical needs in the local community and awards flexible, short-term grants to provide relief for a variety of unexpected costs.

Incentive: Grants generally range from \$2,000 to \$10,000 and are awarded exclusively to non-profits based on the following Priority Levels:

1. **Front-Line Grants** fund community-based nonprofits that have increased demand for services due to COVID-19. Grants are intended to complement the work of public health officials and expand local capacity to address the acute needs of the outbreak as efficiently as possible. Examples of the types of nonprofits in most need of Front-Line Grant Support, as service numbers rise are community-based health clinics; food bank & food pantries; meal delivery programs; homelessness programs.
2. **Service-Challenged Grants** fund nonprofits that are modifying their in-person service delivery modes due to COVID-19 and need assistance to do so. Assistance is typically used to upgrade sanitation protocols and obtain cleaning supplies & service personnel. This includes youth centers, recreation centers, child-care, senior services, adult daycare, community-based education programs.
3. **Collateral Damage Grants** fund nonprofits facing extreme difficulty because of lost revenue due to closures and cancellations.

Application Period: The Eastern West Virginia Community Foundation accepts annual Winter/Spring Competitive Grant applications between January and February.

2022 Resources: Grant Application Instructions and Form
<https://www.ewvcf.org/wp-content/uploads/2020/09/COVID-19-App-Round-5.pdf>

TRUIST-LISC PARTNERSHIP**Program:** Truist-LISC**Agency:** Local Initiative Support Corporation Partnership (LISC)**Incentive Type:** Grant

Background: In 2021, Truist Financial Corporation, an American bank holding company operating in 15 states, awarded a \$5 million grant to the Local Initiative Support Corporation (LISC) to address the evolving needs of small businesses, nonprofit organizations, and families impacted by the COVID-19 pandemic and the related economic downturn. The partnership of these two organizations aims to help hundreds of businesses and nonprofits sustain operations as well as bridge the digital divide that prevents millions of people from accessing quality job and educational opportunities.

Incentive: The Partnership provides small business support by offering grants of up to \$10,000 as well as technical assistance to small business owners.

Eligibility: Eligible expenses include:

- Rent and utilities
- Payroll
- Outstanding debt to vendors
- Technology infrastructure upgrades
- Other immediate operational costs

Application Period: N/A

Selection Criteria: Priority will be given to women- and minority-owned businesses, and at least 60% of grants will support enterprises in rural communities.

2022 Resources: LISC Website – Small Business Relief Grant Information
<https://www.lisc.org/covid-19/small-business-assistance/small-business-relief-grants/truist/>

COMMUNITY FACILITIES DIRECT LOAN & GRANT

Program: Community Facilities Direct Loan & Grant

Agency: United States Department of Agriculture

Incentive Type: Grant/Loan

Background: This program provides affordable funding to develop essential community facilities in rural areas. An essential community facility is defined as a facility that provides an essential service to the local community for the orderly development of the community in a primarily rural area, and does not include private, commercial, or business undertakings.

Incentive: Incentive types vary depending on funding type and size of the eligible community:

Grant assistance is limited to the following percentages of eligible project costs:

Maximum of 75 percent when the proposed project is:

- Located in a rural community having a population of 5,000 or fewer; and
- The median household income of the proposed service area is below the higher of the poverty line or 60 percent of the State nonmetropolitan median household income.

Maximum of 55 percent when the proposed project is:

- Located in a rural community having a population of 12,000 or fewer; and
- The median household income of the proposed service area is below the higher of the poverty line or 70 percent of the State nonmetropolitan median household income.

Maximum of 35 percent when the proposed project is:

- Located in a rural community having a population of 20,000 or fewer; and
- The median household income of the proposed service area is below the higher of the poverty line or 80 percent of the State nonmetropolitan median household income.

Maximum of 15 percent when the proposed project is:

- Located in a rural community having a population of 20,000 or fewer; and
- The median household income of the proposed service area is below the higher of the poverty line or 90 percent of the State nonmetropolitan median household income. The proposed project must meet both percentage criteria. Grants are further limited.

Loans:

- Loan repayment terms may not be longer than the useful life of the facility, state statutes, the applicant's authority, or a maximum of 40 years, whichever is less.
- Interest rates are set by Rural Development, contact us for details and current rates.
- Once the loan is approved, the interest rate is fixed for the entire term of the loan and is determined by the median household income of the service area.
- There are no pre-payment penalties.
- Contact us for details and current interest rates applicable for your project.

Eligibility: Rural areas including cities, villages, townships, and towns including Federally recognized Tribal lands with no more than 20,000 residents according to the latest U.S. Census Data are eligible for this program.

Eligible applicants under the program include:

- Public bodies
- Community-based nonprofit corporations

- Federally recognized Tribes

Funds can be used to purchase, construct, and/or improve essential community facilities, to purchase equipment, and to pay related project expenses. Examples of essential community facilities include:

- Healthcare facilities such as hospitals, medical clinics, dental clinics, nursing homes, or assisted living facilities
- Public facilities such as town halls, courthouses, airport hangars, or street improvements
- Community support services such as child-care centers, community centers, fairgrounds, or transitional housing
- Public safety services such as fire departments, police stations, prisons, police vehicles, fire trucks, public works vehicles, or equipment.

Application Period: The current round of applications closed on February 28, 2022. The program is expected to open again in 2023.

Selection Criteria: Funds are awarded in accordance with a priority point system based on population and median household income:

- Small communities with a population of 5,500 or less
- Low-income communities having a median household income below 80% of the state nonmetropolitan median household income.

2022 Resources:

Program Fact Sheet

https://www.rd.usda.gov/sites/default/files/508_RD_COVID19_FS_RHS_CFDirect.pdf

AMERICAN RESCUE PLAN ACT ECONOMIC ADJUSTMENT ASSISTANCE

Program: Economic Adjustment Assistance

Agency: Economic Development Administration (EDA)

Incentive Type: Grant

Background: Through supplemental funding provided by the American Rescue Plan Act (ARPA), the Economic Adjustment Assistance (EAA) program has been expanded to assist communities and regions impacted by the COVID-19 Pandemic, including historically underserved communities. EDA's ARPA EAA is designed to provide a wide range of financial assistance to communities and regions as they respond to, and recover from, the economic impacts of the COVID-19 pandemic, including long-term recovery and resilience to future economic disasters.

Incentive: The total maximum award amount is \$10,000,000 with a minimum award amount of \$100,000.

Eligibility: Eligible applicants include states, counties, cities, an institution of higher education or a consortium of institutions of higher education; or a public or private non-profit organization.

Application Period: **The current round of applications closed on March 31, 2022.** While EDA encourages eligible applicants to submit their applications as soon as possible, EDA strongly advises eligible applicants to submit complete applications no later than its annual deadline so that EDA can review and process the application in time to get a potential award in place prior to deadlines imposed by Congress. Submission by the deadline are not a guarantee of funding. Any award is subject to the availability of funds.

2022 Resources: Grants.gov

<https://www.grants.gov/web/grants/view-opportunity.html?oppId=334743>

LOCAL TECHNICAL ASSISTANCE & UNIVERSITY CENTER PROGRAMS

Program: Local Technical Assistance & University Center Programs

Agency: U.S. Economic Development Administration (EDA)

Incentive Type: Grant

Background: The EDA administers the University Center Economic Development Program and the Local Technical Assistance Program. These two programs help promote economic development and alleviate unemployment, underemployment, and outmigration in distressed regions.

University Center Economic Development Program

The EDA-supported University Center (UC) program is specifically designed to marshal the resources located within colleges and universities to support regional economic development strategies in regions of chronic and acute economic distress. The UCs, which EDA considers long-term partners in economic development, are required to devote the majority of their funding to respond to technical assistance requests originating from organizations located in the economically distressed portions of their service regions.

Local Technical Assistance Program

Under the Local Technical Assistance program, EDA makes awards to strengthen the capacity of local or State organizations, institutions of higher education, and other eligible entities to undertake and promote effective economic development programs through projects such as feasibility studies, impact analyses, disaster resiliency plans, and project planning.

Application Period: N/A

2022 Resources: Economic Development Administration Technical Assistance Program:
<https://eda.gov/pdf/about/Local-TA-and-UC-Program-1-Pager.pdf>

WEST VIRGINIA BROWNFIELDS ASSISTANCE CENTERS

Program: West Virginia Brownfields Assistance Centers

Agency: West Virginia Brownfields Assistance Centers

Incentive Type: Technical Assistance

Background: The West Virginia Brownfields Assistance Centers were created in 2005 by the State Legislature to empower communities to plan and implement brownfields redevelopment projects. Comprising two centers, both promote economic development and environmental and public health protection through innovative redevelopment of brownfield sites. The Centers also promote and coordinate the development of brownfield property by providing training and technical assistance, facilitating site preparation efforts, engaging community involvement, as well as by helping communities with grant writing and leveraging project funding.

In an effort to provide comprehensive assistance to communities throughout West Virginia, the two Centers coordinate by producing statewide conferences, collaborating on regional projects, and sharing current brownfields information.

The Southern Center, the West Virginia Brownfields Assistance Center at Marshall University, is located in Huntington and is housed within The Center for Environmental, Geotechnical, and Applied Sciences (CEGAS). This Center serves the southern 22 counties in West Virginia:

- Boone
- Braxton
- Cabell
- Clay
- Fayette
- Greenbrier
- Kanawha
- Lincoln
- Logan
- Mason
- McDowell
- Mercer
- Mingo
- Monroe
- Nicholas
- Pocahontas
- Putnam
- Raleigh
- Summers
- Wayne
- Webster
- Wyoming

The Northern Brownfields Assistance Center is housed in the West Virginia Water Research Institute (WVWRI) at the Energy Institute at West Virginia University in Morgantown, WV. They serve the northern 33 counties of West Virginia:

- Barbour
- Berkeley
- Brooke
- Calhoun
- Doddridge
- Gilmer
- Grant
- Hampshire
- Hancock
- Hardy
- Harrison
- Jackson
- Jefferson
- Lewis
- Marion
- Marshall
- Mineral
- Monongalia
- Morgan
- Ohio
- Pendleton
- Pleasants
- Preston
- Randolph
- Ritchie
- Roane
- Taylor
- Tyler
- Tucker
- Upshur
- Wetzel
- Wirt
- Woo

Contact: Carrie Staton
Title: Director
E-mail: Carrie.Staton@mail.wvu.edu
Direct Line: 304-293-7071
Main Line: N/A

Incentive: The Centers provide the following services:

- Review and explain environmental reports.
- Provide technical and programmatic guidance to facilitate site preparation efforts.
- Assist with educating stakeholders and conducting community outreach
- Assist with grant writing and leveraging project funding.

Application Period: N/A

2022 Resources: West Virginia Brownfields Assistance Center
<https://wvbrownfields.org/>

VERTEX PARTNERS

Program: Vertex Partners

Agency: Vertex Partners

Incentive Type: Technical Assistance

Background: In November 2021, Vertex Partners, a collaborator with the nonprofit organization Parallax Advanced Research, has launched operations in West Virginia to support the development of science and technology innovation in the Appalachian Region. Vertex Partners is a company that connects entrepreneurs, technologies, small businesses, and other entities in trying to solve national security problems.

Vertex Partners began operating in June after its founder and president, Sean Frisbee, returned to West Virginia after working for several years with the Ohio Federal Research Network. The network aimed to connect technologies from universities and small businesses across the Buckeye State with federal contracts, and Frisbee said that once he returned to West Virginia, he noticed that a similar initiative was missing in the Mountain State.

E-mail: info@vertexpartners.org

Incentive: Vertex offers the following services:

- Assist with identifying project funding.
- Assist with locating partnership opportunities.
- Provide technical and programmatic guidance to facilitate government contracts.

Eligibility: Answer a few questions about your business and you'll automatically be matched with a partner at Vertex who will reach out to learn more about your needs and goals. Whether you're looking for help navigating federal contracts, needing to connect with other companies to solve challenges, or hoping to secure funding for an innovation – our team will connect you to the right companies and opportunities while providing guidance along the way.

Application Period: N/A

2022 Resources: VERTX Partners

[https://vertexpartners.org/about-vertex-partners/Procurement Technical Assistance Program \(PTAP\)](https://vertexpartners.org/about-vertex-partners/Procurement Technical Assistance Program (PTAP))

PROCUREMENT TECHNICAL ASSISTANCE PROGRAM (PTAP)

Program: Procurement Technical Assistance Program

Agency: Defense Logistics Agency (DLA) Office of Small Business

Incentive Type: Technical Assistance

Background: The Procurement Technical Assistance Program was established to expand the number of businesses capable of participating in government contracts. The program is administered by DLA's Office of Small Business in cooperation with states, local governments, and nonprofit organizations. Procurement Technical Assistance Centers (PTACs) help businesses pursue and perform under contracts with the U.S. Department of Defense, other federal agencies, state and local governments, and with government prime contractors.

Contact: Regional Contracting Assistance Center, Inc.

Title: N/A

E-mail: rcac@rcacwv.com.

Direct Line: 304-344-2546 Ext 4

Main Line: N/A

Incentive: PTAC's provide the following services to businesses:

- Registration in systems such as the System for Award Management (SAM)
- Identification of contract opportunities
- Technical training in understanding requirements.
- Assistance with the preparation and submission of bids.

Eligibility: Any qualified business located within the United States of America.

Application Period: N/A

Selection Criteria: N/A

2022 Resources: Procurement Technical Assistance Program Overview (DLA)
<https://www.dla.mil/SmallBusiness/PTAP/>

Economic Development Contacts

Contact Information

The following is a list of potential economic development partners that may be helpful to businesses. The list includes entities that focus on assisting communities and those that assist businesses directly.

Berkeley County Development Authority

Jennifer Smith, Assistant Director
jsmith@developmentauthority.com
300 Foxcroft Avenue, Suite 201
Martinsburg, WV 25401
304-267-4144
<https://www.berkeleycounty.org/>

City of Charles Town Economic Development

Liz Cook, Downtown Coordinator
ecook@charlestownwv.us
101 E Washington St.
Charles Town, WV 25414
304-270-0174
<https://www.charlestownwv.us/business/economic-development/>

Main Street Charles Town

Liz Cook, Downtown Coordinator
ecook@charlestownwv.us
101 E Washington St.
Charles Town, WV 25414
304-270-0174
<https://www.charlestownwv.us/community/main-street-program/>

Jefferson County Development Authority

Dennis Jarvis II, Executive Director
djarvis@jcda.net
1948 Wiltshire Road, Suite #4
Kearneysville, WV 25430
304-728-3255
<https://jcda.net/>

Jefferson County Chamber of Commerce

Heather Morgan McIntyre, Executive Director
Jefferson County Chamber of Commerce, Inc.
PO Box 609
Charles Town, WV 25414
304-725-2055
<https://www.jeffersoncountywvchamber.org/>

City of Martinsburg Economic Development

Shane Farthing
Economic/Community Development Director
232 North Queen Street
Martinsburg, WV 25401
304-264-2131
<https://www.cityofmartinsburg.org/>

Main Street Martinsburg

Robby Blair, Executive Director
142 North Queen Street
Martinsburg, WV 25401
304-262-4200
<http://www.mainstreetmartinsburg.com/>

Martinsburg-Berkeley County Chamber of Commerce

Susan Sanders, Office Manager
susan@berkeleycounty.org
198 Viking Way
Martinsburg, WV 25401
304-267-4841
<https://www.berkeleycounty.org/>

Morgan County Economic Development Authority

Lyn Goodwin, Executive Director
Morgan County Courthouse
83 War Memorial Drive
Berkeley Springs, WV 25411
304-258-8546
<http://www.morgancountyeda.com/>

Berkeley Springs Morgan County Chamber of Commerce

Colin Graham, Director
127 Fairfax Street
Berkeley Springs, WV 25411
304-258-3738
<https://berkeleyspringschamber.com/>

City of Ranson Community & Economic Development

Edward Erfurt IV, Assistant City Manager - Community Development
312 S. Mildred St.
Ranson, West Virginia 25438
304-724-3861
<https://www.cityofransonwv.net/361/Community-Development>

Small Business Development Center

Michael Boyd
Small Business Coach
Michael.d.boyd@wv.gov
West Virginia Small Business Center
202 Viking Way
Suite 202
Martinsburg, West Virginia 25401
304-932-9760
<https://wvsbdc.com/>

Corporation of Shepherdstown Economic Development & Tourism

Corporation of Shepherdstown
104 North King Street
PO Box 248 Shepherdstown, WV 25443
304-876-2312
<http://www.shepherdstown.us/plan/4-economic-development.html>

West Virginia Department of Economic Development

Jim Lisenmeyer
Manager, Business Retention and Expansion
James.F.Linsenmeyer@wv.gov
1900 Kanawha Boulevard, East
Charleston, West Virginia 25305
304-558-2234
<https://westvirginia.gov/>

BUSINESS RESOURCE LINKS

Eastern Panhandle Regional Planning and Development Council (Region 9)

304-263-1743
<https://region9wv.com/home>

West Virginia Development Office

304-558-2234
<https://www.wvdo.org/>

West Virginia One Stop Business Portal

304-558-8000
<https://business4.wv.gov/Pages/default.aspx>

West Virginia Small Business Development Center West Virginia BusinessLink

888-982-7232
<https://wvbusinesslink.com/>



ECONOMIC RESOURCE PLAYBOOK

West Virginia Grant, Loan, Tax Credit, and Technical Assistance Programs

Eastern Panhandle Regional Planning and Development Council

March 2022