

North Carolina Business & Development Incentives

Discretionary Programs

- [Job Development Investment Grant \(JDIG\)](#) - Provides a limited number of cash grants to new and expanding businesses that will provide economic benefits to the State, and need the grant to carry out the project in North Carolina.
- [One North Carolina Fund](#) - Awards grants for job creation and/or retention in conjunction with local government matches.

Cost Saving Programs

- [Foreign Trade Zones](#) - Provides opportunities to defer, reduce and/or eliminate import duties.
- [Community Development Block Grant, Building Reuse Program](#) - Provides grants and loans for infrastructure development to eligible local governments.
- [Road Access Programs](#) and [Rail Access Programs](#) - Provides funds for the construction of roads and rail access to new or expanded industrial facilities.
- [North Carolina Biotechnology Center](#) - Provides loans and matches to help leverage larger financial awards for biotechnology companies.
- [Film Incentives](#) - Provides tax credits and sales and use tax discounts to encourage film and television production in North Carolina.

Tax Exemptions

- [Historic Preservation Tax Credit](#) – These tax credits are available for the rehabilitation of income-producing historic properties and owner-occupied historic residences.
- [Sales and Use Tax Exemptions \(Manufacturing\)](#) – North Carolina offers sales and use tax exemptions for manufacturing machinery and equipment; electricity, fuel and natural gas for manufacturing facilities, raw material for manufacturing, and inventories.
- [Pollution Control and Abatement & Recycling](#) – The state offers property tax exclusions on pollution control and abatement equipment and recycling. It also offers a sales and use exemption for pollution control and abatement equipment.
- [Data Centers Sales & Use Tax Exemptions](#) – North Carolina provides exemptions for Qualifying Data Centers, Eligible Internet Data Centers and Computer Software at Data Centers.