

This state-by-state guide highlights a range of tax credits and incentive programs specifically relevant to the convenience services industry, offering operators clear application instructions and links to find further information. While this report emphasizes programs tailored to the convenience services industry, you know your business and its unique needs.

## Opportunities for Convenience Services Operators

### Jobs Ready Michigan Program

#### MICHIGAN ECONOMIC DEVELOPMENT CORPORATION

The Jobs Ready Michigan program was created by the Michigan Strategic Fund to meet the talent needs of companies that are expanding or relocating to Michigan.

#### Eligibility Requirements

Any company (and/or its affiliates) that is physically located and operating in the state of Michigan or that will be physically located and operating in the state of Michigan and is creating jobs or making capital investment in Michigan is eligible to apply for a grant under the program. A company seeking an incentive under the program must demonstrate that the grant is necessary to address a talent or training gap.

#### Application Information

A company interested in applying for a grant under the program may submit an application for consideration to the Michigan Economic Development Corporation (MEDC). The MEDC will consider the following factors in determining whether to make a recommendation to the MSF for an award under the program:

1. Demonstrated talent recruitment and/or training need
2. Number, type, and wage-level of jobs to be created or retained by the company in Michigan
3. Level of capital investment to be made by the company in Michigan
4. Out-of-state competition for the expansion or relocation of the company's project
5. Whether there is an anticipated net positive return to the state of Michigan through issuance of a program grant
6. Whether the company intends to reuse existing facilities in connection to its creation or retention of jobs in Michigan
7. Business diversification
8. The company ties to Michigan suppliers.

Michigan Economic Development Corporation  
300 North Washington Square  
Lansing, MI 48913  
Phone: (888) 522-0103

[Additional information available from the Michigan Economic Development Corporation.](#)

## Michigan New Jobs Training Program

### MICHIGAN COMMUNITY COLLEGE ASSOCIATION

The Michigan New Jobs Training Program is a local economic development initiative serving employers since 2008. The program authorizes community colleges to temporarily capture the state income tax withholding associated with newly hired workers to pay for training. If your company is planning on expanding and adding new jobs in the state of Michigan, the program can provide the flexible funding to meet an assortment of employee training and development needs specifically designed for your business.

#### Eligibility Requirements

Companies eligible for the Michigan New Jobs Training Program must meet the following requirements:

- You will be hiring new full-time, permanent positions for a new or expanding business located in the state of Michigan;
- The new positions are not related to recalling laid off or replacement workers;
- The new positions are ones that did not exist within the previous 12 months at your business; and
- The new positions pay at least 175% of the state minimum wage.

#### Application Information

For a list of the Michigan New Jobs Training Program liaisons at your local community college campuses, please [click here](#). You can also contact Dr. Adriana Phelan at the Michigan Community College Association at (517) 372-4350 or [aphelan@mcca.org](mailto:aphelan@mcca.org).

[Additional information available from the Michigan Community College Association.](#)

## Obsolete Property Rehabilitation Act

### MICHIGAN DEPARTMENT OF TREASURY

The Obsolete Property Rehabilitation Act, PA 146 of 2000, MCL 125.2781 et seq., as amended, provides a property tax exemption for commercial and commercial housing properties that are rehabilitated and meet the requirements of the Act.

#### Eligibility Requirements

Please refer to the website for eligibility.

#### Application Information

Applications are filed, reviewed and approved by the local unit of government, but are also subject to review at the

State level by the Property Services Division. The State Tax Commission (STC) is responsible for final approval and issuance of OPRA certificates. Exemptions are not effective until approved by the STC.

[Application Link](#)

[Additional information available from the Michigan Department of Treasury.](#)

## Pure Michigan Business Connect

### MICHIGAN ECONOMIC DEVELOPMENT CORPORATION

Pure Michigan Business Connect (PMBC) delivers a suite of services to help diversify and strengthen your supply chain. PMBC can connect your business to local, national, and global purchasers through customized procurement or joint venture matchmaking searches, summits and buyer tours.

#### Eligibility Requirements

Contact the Michigan Economic Development Corporations for details.

#### Application Information

Step 1: Create or Update Your Profile

Companies or organizations can create or update a profile on the PMBC Community to:

- Connect with other Michigan businesses
- Register to attend matchmaking events
- Submit applications to meet with buyers

Step 2: Review or Add Capability Tags

As a member of the PMBC Community, you can now customize what capabilities appear in your company's profile so that either buyers can see the products/services you provide OR Michigan suppliers can see the products/services you seek. These tags will remain connected to your profile though you have the option to add new tags or remove outdated ones.

Step 3: Download the PMBC Mobile App

Search "PMBC" on the Apple App Store or Google Play Store and download the app. Log into the app using the account profile you created in the PMBC Community to:

- Connect with others attending matchmaking events
- Get alerts on schedule changes and summit updates
- Schedule on-the-fly meetings with buyers and suppliers

[Application Link](#)

[Additional information available from the Michigan Economic Development Corporation.](#)

## Other Credits, Incentives and Government Programs

## Agricultural Processing Renaissance Zones

### MICHIGAN ECONOMIC DEVELOPMENT CORPORATION

These Agricultural Processing Renaissance Zones (APRZs) differ from Michigan's original renaissance zones because they require them to contain a company's agricultural processing facility and can be located anywhere in Michigan.

## Biomass Gasification And Methane Digester Property Tax Exemption

### MICHIGAN DEPARTMENT OF AGRICULTURE & RURAL DEVELOPMENT

Property tax exemption for facilities using methane digesters, biomass gasification equipment, and equipment that processes agriculture left over material for energy production.

## Border County Incentives

### MICHIGAN ECONOMIC DEVELOPMENT CORPORATION

Eligible businesses that locate in a county that borders another state or Canada may qualify for special tax incentives.

## Capital Access Program

### MICHIGAN ECONOMIC DEVELOPMENT CORPORATION

The Capital Access Program is an innovative program available to assist businesses with capital needs.

## Commercial Redevelopment Act

### MICHIGAN ECONOMIC DEVELOPMENT CORPORATION

The Commercial Redevelopment Act allows local jurisdictions to set up Commercial Redevelopment Districts wherein business investments are eligible for an exemption or reduction in property tax.

## Commercial Rehabilitation Act

### MICHIGAN ECONOMIC DEVELOPMENT CORPORATION

The Act encourages the rehabilitation of commercial property by abating the property taxes generated from new investment for a period up to 10 years.

## Community Development Brownfield Program

### MICHIGAN ECONOMIC DEVELOPMENT CORPORATION

The Brownfield Program uses tax increment financing (TIF) to reimburse brownfield related costs incurred while redeveloping contaminated, functionally obsolete, blighted or historic properties.

## Critical Industry Program

### MICHIGAN ECONOMIC DEVELOPMENT CORPORATION

The Critical Industry Program (CIP) provides qualified investments to qualified businesses for deal-closing, gap financing, or other economic assistance to create or retain qualified jobs as a result of a technological shift in product or production or make capital investments, or both, in Michigan as determined by the MSF board. Administered by the Michigan Economic Development Corporation (MEDC) on behalf of the Michigan Strategic Fund (MSF), this tool provides access to grants, loans, or other economic assistance.

## Emerging Technologies Fund

### MICHIGAN SMALL BUSINESS DEVELOPMENT CENTER

The Michigan Emerging Technologies Fund (ETF) is designed to expand funding opportunities for Michigan technology-based companies in the federal innovation research and development arena.

## Forest Products Processing Renaissance Zones

### MICHIGAN ECONOMIC DEVELOPMENT CORPORATION

To assist in the development of a strong forest products industry in Michigan, Forest Products Processing Renaissance Zones (FPPRZ) were created to promote forest products operations in the state and to enhance the industry.

## Healthcare Project Finance

### MICHIGAN DEPARTMENT OF TREASURY

The Michigan Finance Authority provides access to effective, low-cost capital financing to providers of health care services that participate in any phase of the continuum of health care, in order to finance or refinance healthcare projects.

## Higher Education Project Finance

### MICHIGAN DEPARTMENT OF TREASURY

The Michigan Finance Authority provides higher education with access to effective, low-cost capital financing to all institutions of higher education.

## Industrial Facilities Exemption

### MICHIGAN DEPARTMENT OF TREASURY

The Plant Rehabilitation and Industrial Development Districts Act, (known as the Industrial Facilities Exemption) PA 198 of 1974, as amended, provides a tax incentive to manufacturers to enable renovation and expansion of aging facilities, assist in the building of new facilities, and to promote the establishment of high tech facilities.

## **Livestock And Commodity Exposition Competitive Grant**

### **MICHIGAN DEPARTMENT OF AGRICULTURE & RURAL DEVELOPMENT**

The Michigan Department of Agriculture and Rural Development offers this grant opportunity to associations or other organized events hosting fairs or expositions showing livestock and commodities.

## **Michigan Assistance Program**

### **MICHIGAN ECONOMIC DEVELOPMENT CORPORATION**

Funded by a grant from the Michigan Strategic Fund (MSF) and administered through the Michigan Economic Development Corporation, BBC Entrepreneurial Training and Consulting provides SBIR/STTR proposal development services to technology-based entrepreneurs and early-stage companies throughout Michigan.

## **Michigan Business Development Program**

### **MICHIGAN ECONOMIC DEVELOPMENT CORPORATION**

The Michigan Business Development Program is an incentive program available from the Michigan Strategic Fund (MSF), in cooperation with the Michigan Economic Development Corporation (MEDC) that provides financing to locate highly competitive business projects in Michigan.

## **Michigan Business Growth Fund Collateral Support Program**

### **MICHIGAN ECONOMIC DEVELOPMENT CORPORATION**

The Michigan Business Growth Fund Collateral Support Program (MCSP) supplies cash collateral accounts to lending institutions to enhance the collateral coverage borrowers.

## **Michigan Community Revitalization Program**

### **MICHIGAN ECONOMIC DEVELOPMENT CORPORATION**

The Michigan Community Revitalization Program (MCRP) is an incentive program to promote private investment in Michigan communities. Administered by the Michigan Economic Development Corporation (MEDC) on behalf of the Michigan Strategic Fund (MSF), this tool provides Michigan communities with access to real estate development gap financing for innovative and/or impactful placemaking, historical redevelopment and/or job growth in targeted sectors. The MSF may provide support for a project in the form of a grant, direct loan or other economic assistance such as a loan participation or equity investment. All awards shall be performance-based.

## Michigan Loan Participation Program

### MICHIGAN ECONOMIC DEVELOPMENT CORPORATION

The Loan Participation Program seeks to enable companies to acquire the necessary financing that might otherwise be unavailable due to a cash flow shortage according to the lenders analysis.

## Michigan Sales And Use Tax Exemptions

### MICHIGAN DEPARTMENT OF TREASURY

The State of Michigan provides sales and use tax exemptions for various products and services.

## Michigan Translational Research And Commercialization Statewide Program

### MICHIGAN ECONOMIC DEVELOPMENT CORPORATION

The Michigan Translational Research and Commercialization Program (MTRAC) was created in 2012 to accelerate the transfer of new technologies from Michigan's institutions of higher learning into the commercial market by way of licenses or startups. In 2016 the program expanded as a statewide program to support translational research throughout the state of Michigan. Expansion reinforces the commitment to entrepreneurship, innovation and economic growth by providing a pathway to accelerate the creation and transfer of new technologies into the commercial market.

## Michigan's Food And Agriculture Investment Fund

### MICHIGAN DEPARTMENT OF AGRICULTURE & RURAL DEVELOPMENT

The Food and Agriculture Investment Program provides financial support for food and agriculture projects that help expand food and agriculture processing to enable growth in the industry and Michigan's economy. Projects are selected based on their impact to the overall agriculture industry and their impact to food and agriculture growth and investment in Michigan.

## Next Michigan Development Act

### MICHIGAN ECONOMIC DEVELOPMENT CORPORATION

The Next Michigan Development Act authorized the MSF (under PA 275 of 2010) to designate up to seven Next Michigan Development Corporations, comprised of local government units that enter into an interlocal agreement to form a corporation.

## Pollution Control Tax Exemptions

### MICHIGAN ECONOMIC DEVELOPMENT CORPORATION

Air and industrial water pollution control facilities are exempt from sales, use and property taxes in Michigan.

## Pre-Seed & Early-Stage Funding For Michigan Startup Funds

### MICHIGAN ECONOMIC DEVELOPMENT CORPORATION

Michigan Rise Pre-Seed Fund III invests in Michigan tech startups to help commercialize innovative technologies. We are proud to partner with Michigans best and brightest tech entrepreneurs and further economic development in the Mitten State.

## Private Activity Bonds

### MICHIGAN ECONOMIC DEVELOPMENT CORPORATION

Private Activity Bonds are a source of financial assistance to economic development projects in Michigan. Michigan Economic Development Corporation (MEDC) provides profitable firms with capital cost savings stemming from the difference between taxable and tax-exempt interest rates.

## Property Tax Exemption For Special Tooling

### MICHIGAN ECONOMIC DEVELOPMENT CORPORATION

Michigan exempts special tooling from all property taxes.

## Recycling Grant Program

### MICHIGAN DEPARTMENT OF ENVIRONMENT, GREAT LAKES, AND ENERGY

A thriving materials management system in Michigan is created through effective education, a network of successful local programs, innovative market development, public/private partnerships, and more. Since 2014, this has been supported through grants to promote recycling access and education for citizens, address processing and infrastructure needs at recycling facilities and collection sites, and develop end use markets for materials collected in Michigan. Funding is available annually through the Renew Michigan Fund to support projects that contribute to Michigans environment through enhanced materials management.

## Renewable Energy Renaissance Zones

### MICHIGAN ECONOMIC DEVELOPMENT CORPORATION

Renewable energy Renaissance Zones (RERZ) requires companies to contain their renewable energy facility. Unlike Michigan's original RZ, the facilities can be located anywhere in Michigan.

## RURAL DEVELOPMENT FUND GRANTS

### MICHIGAN DEPARTMENT OF AGRICULTURE & RURAL DEVELOPMENT

The Michigan Department of Agriculture and Rural Development provides grant opportunities to promote the sustainability of land-based industries and support infrastructure that benefits rural communities.

## SmartZones

### MICHIGAN ECONOMIC DEVELOPMENT CORPORATION

SmartZones provide distinct geographical locations where technology-based firms, entrepreneurs and researchers locate in close proximity to all of the community assets that assist in their endeavors.

## Specialty Crop Block Grant Program

### MICHIGAN DEPARTMENT OF AGRICULTURE & RURAL DEVELOPMENT

The Michigan Department of Agriculture and Rural Development Specialty Crop Block Grant (SCBG) Program awards funds to projects to enhance the competitiveness of Michigan specialty crops, which include fruits and vegetables, tree nuts, dried fruits, horticulture, and nursery crops (including floriculture).

## State Essential Services Assessment Exemption And Alternative State Essential Services Incentive Programs

### MICHIGAN ECONOMIC DEVELOPMENT CORPORATION

The State Essential Services Assessment Exemption reduces or exempts the Assessment fee for manufacturers that do not pay personal property tax on eligible manufacturing personal property for projects that create jobs and or private investment in Michigan.

## Strategic Site Readiness Program

### MICHIGAN ECONOMIC DEVELOPMENT CORPORATION

The Strategic Site Readiness Program (SSRP) provides financial incentives to eligible applicants to conduct eligible activities on, or related to, strategic sites and mega-strategic sites in Michigan, for the purpose of creating a statewide inventory of investment-ready sites to attract and promote investment in Michigan. Administered by the Michigan Economic Development Corporation (MEDC) on behalf of the Michigan Strategic Fund (MSF), the SSRP provides access to grants, loans, and other economic assistance.

## Taxable Bond Financing

#### **MICHIGAN ECONOMIC DEVELOPMENT CORPORATION**

Michigan's Taxable Bond Financing Program provides access to long-term fixed rate or variable rate financing to small and medium sized companies.

### **Tool & Die Recovery Renaissance Zones**

#### **MICHIGAN ECONOMIC DEVELOPMENT CORPORATION**

Geographic Renaissance Zones are regions of the state designated as virtually tax free for any business or resident presently in or moving to a zone.

### **Value Added & Regional Food Systems Grant**

#### **MICHIGAN DEPARTMENT OF AGRICULTURE & RURAL DEVELOPMENT**

The Michigan Department of Agriculture and Rural Development provides grants to establish, retain, expand, attract or develop value added agricultural processing in Michigan, or that expand or develop regional food systems or access the healthy food.

### **Venture Michigan Fund**

#### **MICHIGAN GCM GROSVENOR**

The Venture Michigan Fund is a venture capital fund investment program that seeks to promote Michigan's economic health.