

**MAJOR BUSINESS FACILITY JOB TAX CREDIT:  
25 EMPLOYEE THRESHOLD LOCALITIES FOR 2018**

As required by Section 58.1-439 (K) of the Code of Virginia, the Virginia Economic Development Partnership, in conjunction with the Virginia Employment Commission, has identified the list of localities that are considered "economically distressed" for the purpose of administering the Major Business Facility Job Tax Credit for 2018.

A city or county qualifies as an "economically distressed" locality if its unemployment rate for the preceding year is at least 0.5 percent higher than the average statewide unemployment rate. For 2018, the state average unemployment rate was 3.8 percent. Any city or county having an unemployment rate of 4.3 percent or above is considered "economically distressed" for 2018. A total of 62 Virginia communities qualified for this year's list.

As an "economically distressed" locality, the employment threshold amount required for a qualified company to receive a credit is reduced from 50 to 25 qualified full-time employees.

The law also provides the employment threshold to be reduced from 50 to 25 for major business facilities that locate in any enterprise zone.

Locality Name	Unemployment Rate
Accomack	4.8
Alleghany	4.9
Appomattox	4.5
Bland	4.4
Bristol	4.6
Brunswick	5.5
Buchanan	7.6
Buckingham	5.4
Buena Vista	4.4
Caroline	4.3
Carroll	4.7
Charles City	4.8
Charlotte	4.7
Covington	6.3
Craig	4.4
Danville	6
Dickenson	7.3
Dinwiddie	4.5
Emporia	5.5
Essex	5
Franklin City	5.5
Fredericksburg	4.3
Galax	4.5
Giles	4.7
Grayson	4.3
Greensville	4.6
Halifax	5.2
Hampton	5.1

Harrisonburg	4.5
Henry	5
Hopewell	6.1
Lancaster	5.5
Lee	5.5
Lexington	5.7
Lunenburg	4.4
Lynchburg	5
Martinsville	6.8
Mecklenburg	5.3
Newport News	4.7
Norfolk	4.7
Northampton	5.8
Northumberland	5.4
Norton	5.5
Page	5.3
Patrick	4.5
Petersburg	7.3
Pittsylvania	4.5
Portsmouth	5.4
Prince Edward	5
Prince George	4.4
Pulaski	5.4
Radford	5
Richmond City	4.4
Russell	5.5
Smyth	5.4
Surry	4.5
Sussex	5.9
Tazewell	5.9
Westmoreland	4.7
Williamsburg	5.3
Wise	6.8
Wythe	5.2