

**MAJOR BUSINESS FACILITY JOB TAX CREDIT:
50 EMPLOYEE THRESHOLD LOCALITIES FOR 2010**

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 2010.

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 2009, the state average unemployment rate was 6.7 percent. Any city or county having an unemployment rate of 7.2 percent or above is considered "economically distressed" for 2010. A total of 83 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 100 to 50 qualified full-time employees.

The law also provides the employment threshold to be reduced from 100 to 50 for major business facilities that locate in any enterprise zone.

Locality	Unemployment Rate
Alleghany County	9.4
Amelia County	7.6
Amherst County	7.6
Appomattox County	7.8
Bedford City	9.3
Bland County	7.6
Bristol City	10.0
Brunswick County	11.4
Buchanan County	9.0
Buckingham County	8.2
Buena Vista City	8.9
Campbell County	7.2
Caroline County	8.2
Carroll County	10.9
Charles City County	8.8
Charlotte County	9.5
Colonial Heights City	7.8
Covington City	10.3
Craig County	7.2
Culpeper County	8.1
Cumberland County	7.2
Danville City	13.4

Dickenson County	9.0
Dinwiddie County	7.9
Emporia City	12.3
Essex County	8.2
Floyd County	7.7
Franklin City	10.2
Franklin County	8.1
Frederick County	7.5
Fredericksburg City	9.1
Galax City	9.9
Giles County	9.0
Grayson County	10.8
Greensville County	9.2
Halifax County	11.6
Hampton City	7.7
Henry County	14.1
Highland County	7.9
Hopewell City	10.3
King and Queen County	7.8
King George County	7.7
Lancaster County	9.5
Lexington City	10.1
Louisa County	7.7
Lunenburg County	9.7
Lynchburg City	8.0
Manassas City	7.3
Martinsville City	20.1
Mecklenburg County	11.2
Newport News City	7.6
Norfolk City	8.4
Northampton County	7.9
Northumberland County	8.8
Nottoway County	8.2
Orange County	7.8
Page County	11.9
Patrick County	11.4
Petersburg City	13.2
Pittsylvania County	10.6
Portsmouth City	8.3

Prince Edward County	9.0
Pulaski County	10.7
Radford City	8.8
Richmond City	9.5
Richmond County	7.9
Roanoke City	8.6
Russell County	10.8
Scott County	9.5
Shenandoah County	8.3
Smyth County	11.4
Southampton County	8.1
Staunton City	7.3
Surry County	7.4
Sussex County	10.0
Tazewell County	7.6
Warren County	7.3
Washington County	8.5
Waynesboro City	8.7
Westmoreland County	7.7
Williamsburg City	14.8
Winchester City	8.0
Wythe County	10.6