

Qualifying Business Activity under Chapter 9B Abatements

The qualifying project must constitute an “industrial, warehousing, or research activity”, which includes the following:

→ Any of the following trades or businesses in the North American Industrial Classification System (NAICS). See <https://www.census.gov/naics/>, promulgated by the Executive Office of the President of the United States, Office of Management and Budget:

- 1133 (logging)
- 115111 (cotton ginning)
- 2121 (coal mining)
- 22111 (electric power generation)
- 221330 (steam and air conditioning supply)
- 31 (except National Industry 311811), 32, and 33 (manufacturing)
- 423 and 424 (merchant wholesalers, goods)
- 482 (rail transportation)
- 4862 (pipeline transportation of natural gas)
- 48691 (pipeline transportation of refined petroleum products)
- 48699 (all other pipeline transportation)
- 48819 (air transportation support activities)
- 4882 (rail transport support activities)
- 4883 (Port authority water transportation support activities (other than 48833))
- 493 (warehousing and storage)
- 511 (publishing industries)
- 5121 (motion picture and video industries (other than 51213))
- 51221 (record productions)
- 517 (telecommunications)
- 518 (data processing, hosting, and related services)
- 51913 (internet publishing, broadcasting, web search portals)
- 52232 (financial transactions processing, reserve and clearinghouse activities)
- 54133 (engineering services)
- 54134 (drafting services)
- 54138 (testing laboratories)
- 5415 (computer systems design and related services)
- 541614 (process, physical distribution, logistics consulting services)
- 5417 (scientific research and development services)
- 55 (Management of companies (if not for the production of electricity))
- 561422 (in bound call centers only)
- 562213 (solid waste combustors and incinerators)
- 56291 (remediation services)
- 56292 (materials recovery facilities)
- 611512 (flight training facilities)
- 927 (space research and technology)
- 92811 (national security).

→ Qualifications – Business Activity by Specific Projects

- Headquarters facilities (NAICS 551114) (where at least 50 jobs are created)
- Data processing centers (where at least 20 jobs are created making \$40K)

- Research & development facilities
- Renewable energy facilities (solar projects)
- Tourism destination attractions
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- Technology companies as defined in §40-18-376.3(c)
- Agricultural centers as defined in §40-18-411(a)(2)c

Please see Section 40-9B-3, Code of Alabama 1975 for the definitions of the specific projects.

- A target of the state's economic development efforts pursuant to either of the following:
- One of the 12 targeted business sectors under Accelerate Alabama 2.0 (update of the 2012 Accelerate Alabama Plan):
 - Advanced Manufacturing in:
 - Aerospace/Aviation
 - Automotive
 - Agricultural Products/Food Production
 - Metal and Advanced Metals
 - Chemicals
 - Forestry Products
 - Bioscience - Foundational Targets in:
 - Corporate Operations
 - Cybersecurity
 - Data Centers
 - Distribution/Logistics
 - Information Technology
 - Research & Development

Please visit <https://www.madeinalabama.com/assets/2017/01/Accelerate-Alabama-2.0.pdf> for detailed information on Accelerate Alabama 2.0.