

**Figure 3 - Number of Tax Incentive Programs per Target Taxpayer User/Beneficiary by Jurisdiction**

Jurisdiction	Employer	Investor	Manufacturer	Owner	Producer	Purchaser	Seller	Utility	Other	Grand Total
Federal		5	3	21	13	4			12	58
Alabama				1				20		21
Alaska				4						4
Arizona			16	7	4	8	2	3	4	44
Arkansas						2				2
California				3		8			4	15
Colorado				20		9		3		32
Connecticut		1	5	8		4	1		1	20
Delaware										0
District of Columbia										0
Florida		4		3	6	5				18
Georgia				6		3			1	10
Hawaii		11		4	1					16
Idaho		1		5	2	8				16
Illinois				2		1				3
Indiana			1	6	2	1				10
Iowa			1	8	6	2	3			20
Kansas		10		8		1				19
Kentucky				6	9	8			1	24
Louisiana		3		4		1				8
Maine					1	1				2
Maryland				17	8	5			1	31
Massachusetts				9		4				13
Michigan	1		12	19					1	33
Minnesota				7		2				9
Mississippi	1	1	14							16
Missouri				2	7	3				12
Montana	8			37	4					49
Nebraska		1		1	6	2				10
Nevada				16		7				23
New Hampshire				10						10
New Jersey		2		11		2				15
New Mexico			6	9	6	1	5			27
New York			14	9	1	4				28
North Carolina			3	9	1	1				14
North Dakota				7	3		1			11
Ohio				25			1			26
Oklahoma			2	2	6				2	12
Oregon			4	27	1				2	34
Pennsylvania				1	10					11
Rhode Island				9		3				12
South Carolina				11	1	4			1	17
South Dakota				16					5	21
Tennessee			9	1						10
Texas			2	7		1				10
Utah		1		10		16				27
Vermont				13		4				17
Virginia	9		10	4	1	3				27
Washington			4	1	3	17	1		4	30
West Virginia				2		1		1		4
Wisconsin				5	1	4			1	11
Wyoming						8				8
<b>Grand Total</b>	<b>19</b>	<b>35</b>	<b>103</b>	<b>392</b>	<b>90</b>	<b>154</b>	<b>14</b>	<b>27</b>	<b>28</b>	<b>862</b>