



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

MICHAEL E. MASON
Assistant Commissioner

JOE W. GARRETT, JR.
Deputy Commissioner

CURTIS E. STEWART
Deputy Commissioner

ALABAMA DEPARTMENT OF REVENUE FAVORED GEOGRAPHIC AREAS

Are defined by law (Section 40-18-190(5), Code of Alabama 1975), as follows:

a. **State Enterprise Zones** (as defined by the Alabama Enterprise Zone Act, including parts of 25 counties and parts of 3 cities).

b. **Less Developed Counties.** The Department of Labor (DOL) determines these counties, based on three criteria in the law: percent change in population over the most recent 5-year period, personal per capita income in the last calendar year, and average percent employed over the last 12 months. DOL must re-determine Less Developed Counties every year on January 1.

FAVORED GEOGRAPHIC AREAS

For Alabama Income Tax Capital Credit
January 1, 2015 – December 31, 2015

Barbour County	61	Entire County*
Bullock County	66	Entire County*
Butler County	49	Entire County*
Cherokee County	EZ	Enterprise Zones only
Choctaw County	46	Entire County
City of Birmingham	EZ	Enterprise Zones only
City of Montgomery	EZ	Enterprise Zones only
City of Prichard	EZ	Enterprise Zones only
Clarke County	54	Entire County*
Clay County	50	Entire County*
Conecuh County	57	Entire County
Coosa County	58	Entire County
Covington County	EZ	Enterprise Zones only
Dallas County	65	Entire County*
Escambia County	EZ	Enterprise Zones only
Etowah County	EZ	Enterprise Zones only
Fayette County	47	Entire County
Franklin County	48	Entire County
Greene County	56	Entire County
Hale County	54	Entire County

Jackson County	EZ	Enterprise Zones only
Lamar County	45	Entire County
Lawrence County	EZ	Enterprise Zones only
Lowndes County	51	Entire County*
Macon County	53	Entire County*
Marion County	51	Entire County
Mobile County	EZ	Enterprise Zones only
Monroe County	63	Entire County*
Perry County	64	Entire County*
Pickens County	EZ	Enterprise Zones only
Pike County	EZ	Enterprise Zones only
Randolph County	EZ	Enterprise Zones only
Russell County	EZ	Enterprise Zones only
Sumter County	62	Entire County*
Talladega County	EZ	Enterprise Zones only
Tallapoosa County	EZ	Enterprise Zones only
Washington County	58	Entire County
Wilcox County	67	Entire County*
Winston County	60	Entire County

* Counties meet both criteria for "favored geographic areas." The counties are "less developed" as determined by DOL, plus, the counties contain Enterprise Zones. For these counties, the "favored geographic area" status allows broader access to the income tax capital credit because companies anywhere in the county can utilize lower threshold requirements for investment (\$500,000), new employees (5) and average hourly wage for qualifying for the credit.