

Approved Business Activity under Chapter 9G Abatements

The qualifying project must constitute an “approved 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
 - The national or regional headquarters for a company that conducts significant business operations outside the state and that will serve as the principal office of the company’s

principal operating officer with chief responsibility for the daily business operations of the company.

- Research & development facilities
- Technology companies as defined in §40-18-376.3(c)
- Agricultural center as defined in §40-18-411(a)(2)c

→ 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 Meals
 - 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.