

## State LIHTC Program Comparison

	MO	GA	CO	OK	NE	WI
<b>Eligible Projects for State Match</b>	9% and 4%	9% and 4%	4%	9% and 4%	9%	4%
<b>Credit Period (yrs)</b>	10	10	6	10	6	6
<b>Annual Program Caps</b>	Capped by federal allocations	Capped by federal allocations	\$10M (as of 2019), \$5M prior 8 years	\$4M	Capped by federal allocations	\$7M
<b>Units Built Since State Program Started</b>	12,000	98,000	4,796	2,007	2,700	2,040
<b>Economic Impact</b>	\$5.23 billion in economic activity	\$16B local activity, \$6.4B tax revenue	\$1.9B economic impact	\$575 Million	Not Available	TBD (program started 2019)
<b>Jobs Supported</b>	36,000	170,000	50,000	3,900 community jobs	N/A	TBD (program started 2019)
<b>Private investment generated from \$1 in credit</b>	\$10.59	\$8.72	\$5.34	\$5.75	N/A	TBD (program started 2019)
<b>Credit Recapture for Noncompliance</b>	10 years	15 years	15 years	10 years	6 years	15 years
<b>Sunset</b>	No	No	2024	No	No	No
<b>First Year Credit</b>	Ramp up like Federal	Ramp up like Federal	100% in year last building is placed in service	Ramp up like Federal	Ramp up like Federal	100% in year last building is placed in service
<b>Carryforward/back Periods</b>	Back 3; Forward 5	Forward 3	Forward 11	Forward 5	Unlimited Carryforward	Forward 15
<b>Transferable or Allocable</b>	Both (*within group of direct and indirect owners)	Allocable	Allocable	Allocable	Allocable	Allocable
<b>Retroactive Allocation/Transfer</b>	Yes- end users must be admitted at the time they purchase and claim the credit	No- end users must be admitted by 12/31 of the year to which the credits are attributed	No- end users must be admitted by 12/31 of the year to which the credits are attributed	No- end users must be admitted by 12/31 of the year to which the credits are attributed	No- end users must be admitted by 12/31 of the year to which the credits are attributed	No- end users must be admitted by 12/31 of the year to which the credits are attributed
<b>Taxes offset by Credit</b>	Corporate & Individual Income; Franchise; Insurance Premium	Corporate & Individual Income; Insurance Premium	Corporate & Individual Income; Estates; Insurance Premium; Bank & Franchise Tax	Corporate & Individual Income; Insurance Premium; Financial Firms	Corporate & Individual Income; Estates Income; Insurance Premium; Bank & Franchise	Corporate & Individual Income; Estates Income; Insurance Premium
<b>Enacted</b>	1997	1990	2013	2014	2016	2018

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