

Services

Tax and Economic Development Incentives

Practice Contact

Scott J. Ziance

Attorneys

Aaron S. Berke

Sean P. Byrne

Jennie L. Church

David A. Froling

Sheila Nolan Gartland

Lou Gentile

Janie S. Hanna

Christopher J. Knezevic

Jacinto A. Núñez

Eli F. Redfern

J. Theodore Smith

Jonathan K. Stock

Jill S. Tangeman

Rebecca "Elissa" Wilson

We have a core group of attorneys who focus specifically on economic development incentives. In fact, Vorys has one of the largest state and local economic development incentives practices based in a law firm.

Our work spans the nation, having consulted on incentives deals in more than 30 states, for companies of all sizes. Some of the largest, fastest-growing companies in the U.S. count on our firm to advise them throughout the country on site-selection and incentives matters, while we also regularly advise businesses and governments that are using incentives for the first time.

Depending on the needs of a particular economic development project, we call upon our attorneys with extensive experience in public finance, real estate, local government, environmental law, zoning and land use law, state and local tax, federal tax and executive agency and legislative lobbying.

We regularly design cutting-edge economic development incentives structures and influence state and local policies. Our processes and approach have proven to be effective on a wide variety of complex projects across industries and project types.

Our clients include developers, expanding businesses and political subdivisions, each of which has specialized needs in the area of economic development incentives. Our professionals have the experience and capability to respond to these specialized needs to create solutions for all types and sizes of clients.

News

News, 1.3.2024

Gartland Selected for the ACREL 2024 Board of Governors

News, 1.2.2024

Vorys Elevates Ten to Partner

News, 11.2.2023

Vorys Receives 72 Tier One Rankings on 2024 Best Lawyers "Best Law Firms" List

News, 10.9.2023

74 Vorys Attorneys Included in 2023 *Columbus CEO's* Best Lawyers

News, 8.17.2023

More Than 155 Vorys Attorneys Named to the 30th Edition of The Best Lawyers in America® Lists

News, 7.17.2023

Ziance Quoted in *Business First* Story on Ohio's Brownfield Remediation and Building Demo Grant Programs

News, 4.28.2023

Ziance Receives NAIOP of Ohio President's Award for Excellence

News, 2.14.2023

Vorys Expands Economic Development Incentives Team with Economic Development Manager

News, 12.22.2022

Ziance Interviewed for a *Columbus Business First* Story Titled, "Ohio's transformational mixed-use tax credit: Lessons learned from the second round of awards"

News, 10.10.2022

Vorys Launches Site Selection and Economic Development Incentives Business

News, 10.6.2022

Gartland Awarded the Robert L. Hausser Memorial Award by Ohio State Bar Association's Real Property Section

News, 8.18.2022

115 Vorys Attorneys Named to the 29th Edition of The Best Lawyers in America® List; 33 Vorys Attorneys Named to Best Lawyers: Ones to Watch in America List

4.13.2022

Columbus City Development Attorney Re-Joins Vorys, Will Focus on Economic Development Incentives Work

News, 11.16.2021

Vorys Attorney Jonathan Stock Appointed to a Three-Year Term on the Third Frontier Commission

News, 2.1.2021

Ziance and Byrne Quoted in *Columbus Business First* Story on Ohio's New Transformational Mixed Use Development Tax Credit

News, 9.15.2020

Sherwin-Williams Names Vorys as a Key Partner for its New Global Headquarters and R&D Center Project

News, 3.27.2020

Ziance Quoted in *Tax Notes* Story Titled "COVID-19, Force Majeure, and Tax Incentive Agreements"

News, 9.4.2019

Ohio Development Services Agency's Former Chief Counsel Joins Vorys Economic Development Incentives Team

News, 7.22.2019

Ziance Quoted in *Columbus Business First* Special Report on Qualified Opportunity Zones Titled "Great Expectations"

News, 4.16.2019

Smith Inducted into the American College of Real Estate Lawyers

News, 11.15.2018

Ziance Quoted in *Springfield News-Sun* Story Titled "Springfield Housing: Experts Say Funding Tool Becoming More Common for Development"

News, 12.12.2017

Ziance Elected as President of NAIOP of Ohio

News, 5.23.2017

Vorys Expands National Economic Development Incentives Practice

News, 11.8.2016

Ziance Quoted in "Former Dispatch Headquarters Seeks Place on Historic Register"

News, 6.16.2015

Ziance Quoted in *Plain Dealer* Story Titled "Preservation Tax-Credit Moratorium Pulled from Ohio Senate Budget Proposal"

News, 6.11.2015

Ziance Quoted in Two News Stories on the Ohio Senate's Proposed State Preservation Tax Credit Moratorium

News, 4.16.2015

Ziance Quoted in *Herald-Star* Story Titled "University Seeks Project Commitment"

News, 2.6.2015

Ziance Quoted in *Cleveland Plain Dealer* Story Regarding Potential New Community Authority in Cleveland

News, 9.3.2013

Ziance Quoted in *Columbus Dispatch* Story on JobsOhio

News, 1.6.2010

Ziance Quoted Extensively in *The Daily Reporter* Article "Seminar to Provide Leaders of Small Communities with Information About Economic Development"

Publications

Authored article, Spring 2024

Pending Rules and Competing Visions: Charting the Economic Development Potential of Ohio's Recreational Cannabis Tax Revenues

Authored article, Spring 2024

Q&A With Vorys' Scott Ziance

Authored article, Spring 2024

Development Incentives Quarterly: Spring 2024

Authored article, Fall 2023

Q&A with VanTrust's Andy Weeks

Authored article, Fall 2023

Extensions and Employment Standard Changes: Understanding Updates to Ohio's Qualified Energy Project Tax Exemption

Fall 2023

Development Incentives Quarterly: Fall 2023

Client alert, 11.28.2023

Applications Open December 5, 2023 for Ohio Brownfield Remediation Program

Client alert, 10.19.2023

Applications Open October 31, 2023 for Ohio Building Demolition and Site Revitalization Program

Client alert, 10.2.2023

Ohio Local Governments Have New Opportunities to Extend Certain TIF Exemptions

Client alert, 7.7.2023

New Ohio Budget Bill Delivers Updated Economic Development Incentives

Client alert, 6.29.2023

Upcoming Deadline: "Concept Papers" for Proposed Advanced Energy Projects Applying for Section 48C Tax Credits Due by July 31, 2023

Client alert, 6.12.2023

Ohio Opportunity Zones Tax Credit Program Applications Open July 10, 2023 at 10:00 A.M.

Client alert, 6.5.2023

Texas Property Tax Exemption Program Replaces Chapter 313

Authored article, Spring 2023

Q&A with Chris Muntifering, Executive Director of the Institute for Professionals in Taxation

Authored article, Spring 2023

Public-Private Partnership – JobsOhio's Vibrant Community Program

Authored article, Spring 2023

Development Incentives Quarterly: Spring 2023

Client alert, 3.21.2023

Picture Becoming Clearer for the Inflation Reduction Act Tax Credits

Client alert, 1.10.2023

New Ohio Law Changes Community Reinvestment Area Exemptions for Commercial and Industrial Projects

Authored article, Fall 2022

Q&A with Matt Samler, Senior Managing Director of Vista Site Selection

Authored article, Fall 2022

Lessons about Incentive Approval Risks from the Recent Rivian Court Decision

Authored article, Fall 2022

Exploring the Lease Versus Purchase Analysis Model

Authored article, Fall 2022

Development Incentives Quarterly: Fall 2022

Authored article, Summer 2022

Building Bigger More Often: Trends and Impacts in the New Frontier of Megaprojects

Authored article, Summer 2022

Expansion of Ohio Opportunity Zones Tax Credit Program Creates Opportunities

Authored article, Summer 2022

Supporting Investment Outside the Three C's: The Expanded Ohio Historic Preservation Tax Credit Enhances Another Tool for Projects beyond Ohio's Major Cities

Authored article, Summer 2022

Development Incentives Quarterly: Summer 2022

Client alert, 6.6.2022

Ohio Legislature Passes Bill to Expand Ohio Opportunity Zones and Historic Preservation Tax Credits

Authored article, 5.17.2022

Putting Your Best Foot Forward: Presentation of Incentives Information to the Media

Authored article, 4.11.2022

Development Incentives Quarterly: Spring 2022

Authored article, Spring 2022

Q&A with Subash Alias, Chief Executive Officer, Missouri Partnership

Authored article, Spring 2022

Lessons from Round 1 of the Transformational Mixed-Use Development Tax Credit

Authored article, Spring 2022

7th Annual Vorys Economic Development Incentives Conference Back in Person

Authored article, Winter 2021

Ohio Department of Development Issues Brownfield Remediation and Building Demolition Funding Guidelines – Local Governments Need to Act Fast

Authored article, Winter 2021

Q&A: Childhood Holiday Memories

Authored article, Winter 2021

Infrastructure Investment and Jobs Act

Winter 2021

Development Incentives Quarterly: Winter 2021

Authored article, Winter 2021

New Accounting Rules for Disclosing Government Incentives – Effective for Fiscal Periods after December 15, 2021

Client alert, 12.14.2021

New Accounting Rules for Disclosing Government Incentives – Effective for Fiscal Periods after December 15, 2021

Authored article, Fall 2021

Ohio SB 52 – Local Stakeholders Gain Leverage On Ohio Wind and Solar Projects

Authored article, Fall 2021

To Be or Not To Be -- Texas Chapter 313

Authored article, Fall 2021

Q&A Dean Monske the President and CEO of the Regional Growth Partnership

Fall 2021

Development Incentives Quarterly: Fall 2021

[Client alert, 9.27.2021](#)

QOF Investment by December 31, 2021 Required to Maximize Federal Qualified Opportunity Zone Tax Benefits

[Client alert, 7.28.2021](#)

New Megaprojects Incentives in Ohio

[Client alert, 7.26.2021](#)

New Opportunities for Ohio Brownfield and Site Demolition & Redevelopment

[Client alert, 7.1.2021](#)

Budget Bill Delivers New Incentive Opportunities

[Authored article, Summer 2021](#)

Lessons from EDI Litigation

[Summer 2021](#)

Development Incentives Quarterly: Summer 2021

[Authored article, Summer 2021](#)

American Rescue Plan Funds

[Authored article, Summer 2021](#)

How PE Firms' Portfolio Companies Can Use Economic Development Incentives to Help Grow the Bottom Line

[Client alert, 4.7.2021](#)

Ohio Diversity and Inclusion Incentives Programs

[Authored article, Winter 2021](#)

Transformational Mixed-Use Development Tax Credit

[Winter 2021](#)

Development Incentives Quarterly: Spring 2021

[Authored article, Winter 2021](#)

Vorys Hosts 2021 Economic Development Incentives Conference

[Authored article, Winter 2021](#)

Q&A with Jim Staton of the Indiana Economic Development Corporation

[Client alert, 12.10.2020](#)

Transformational Mixed-Use Development Tax Credit

[Authored article, Fall 2020](#)

Development Incentives Quarterly: Fall 2020

Authored article, Fall 2020

Q&A with Dennis Shea of *Area Development*

Authored article, Fall 2020

Local Resource Manufacturing Tax Credit Enacted in Pennsylvania

Authored article, Fall 2020

Nondisclosure Agreements in Economic Development: Best Practices and Special Public Entity Issues

Authored article, Summer 2020

Q&A with Kelli Saunders of DHL Supply Chain

Authored article, Summer 2020

Public Records – For Major Incentives, a Michigan Case Shows Some Rules Can Be Rethought

Authored article, Summer 2020

Indemnification Provisions in Incentives Agreements: Best Practices and Special Public Entity Issues

Authored article, Summer 2020

Development Incentives Quarterly: Summer 2020

Client alert, Summer 2020

D.C. Council Opens the Door for D.C. to Join 18 Other States Providing Low-Income Housing Tax Credits

Client alert, 6.29.2020

Temporary Access to TIF Funds for Municipalities and Townships

Client alert, 5.5.2020

Ohio Site Inventory Program from JobsOhio

Client alert, 5.5.2020

Tax Sharing: California and Texas Take Different Intrastate Sales Tax Approaches Post *Wayfair*

Client alert, 4.8.2020

Ohio Economic Development Agencies Engaged in COVID-19 Relief Efforts

Client alert, 3.30.2020

Important Open Meetings Act Temporary Provisions

Client alert, 3.23.2020

What to Do With Your Incentive Agreements in This Challenging COVID-19 Time

Authored article, Winter 2020

Q&A: Steve Glickman, Founder and CEO of Develop LLC

Authored article, Winter 2020

Top 10 Things Every Tax Professional Should Understand About Opportunity Zones (Part 2)

Authored article, Winter 2020

Vorys Hosts 2020 Economic Development Incentives Conference

Authored article, 3.3.2020

Development Incentives Quarterly: Winter 2020

Client alert, 1.30.2020

Federal Tax Bulletin: Final Qualified Opportunity Zone Regulations Adopt Many Changes

Authored article, Fall 2019

Q&A: Thomas Bisacquino, President and CEO, NAIOP

Authored article, Fall 2019

Top 10 Things Every Tax Professional Should Understand About Opportunity Zones (Part 1)

Authored article, Fall 2019

Kansas and Missouri End Incentives Border War

Authored article, 12.13.2019

Development Incentives Quarterly: Fall 2019

Client alert, 11.13.2019

Federal Tax Bulletin: Key Timing Issues for Qualified Opportunity Fund Investments

Authored article, 7.31.2019

Development Incentives Quarterly: Summer 2019

Authored article, Summer 2019

Q&A: Toby Rittner, President & CEO, Council of Development Finance Agencies

Authored article, Summer 2019

Ohio's Budget Bill Includes Economic Development Incentives Provisions

Authored article, Summer 2019

Major Changes Coming to Ohio's Job Retention Tax Credit

Client alert, 7.10.2019

Client Alert: Ohio Senate Unanimously Passes Legislation to Create Enhanced Economic Development Incentives for Megaprojects

Authored article, Spring 2019

Q&A: Dean Monske, President and CEO, Regional Growth Partnership

Authored article, Spring 2019

Qualified Opportunity Zone Investors Should Consider Emerging State Incentive Programs

Authored article, Spring 2019

Vorys Hosts 2019 Economic Development Incentives Conference

Client alert, 11.12.2018

Client Alert: Seven Things to Consider Regarding “Sunshine Laws”

Client alert, 10.31.2018

Federal Tax Bulletin: Qualified Opportunity Zones: Proposed Regulations Provide Investors with Guidance on Several Important Questions

Client alert, 9.10.2018

Client Alert: Proposed Legislation in Ohio to Create Tax Credit for Opportunity Zone Investments

Authored article, 7.3.2018

Development Incentives Quarterly: Summer 2018

Authored article, Summer 2018

The Top 10 Most Interesting Facts about the Foxconn Deal

Client alert, 6.27.2018

Client Alert: Seven Interesting Things to Know About the City of Columbus' Proposed Incentives Policy

Client alert, 6.21.2018

Client Alert: What Takes Priority – a TIF Exemption or Another Exemption? The Ohio Supreme Court Weighs In

Authored article, 3.23.2018

Development Incentives Quarterly: Spring 2018

Authored article, 3.23.2018

Q&A: Chris Chung, CEO, North Carolina Economic Development Partnership

Authored article, Spring 2018

Strategies for Successfully Obtaining New Market Tax Credit Financing

Authored article, Spring 2018

Vorys Hosts 2018 Economic Development Incentives Conference

Client alert, 2.19.2018

Client Alert: Additional Guidance Available Regarding Selection of “Qualified Opportunity Zones” Ahead of Imminent Deadline

Client alert, 2.8.2018

Client Alert: New Federal Qualified Opportunity Zone Program

Client alert, 2.5.2018

State and Local Tax: City of Columbus Tax Incentives Are No Longer Available If You File Your Columbus Net Profits Tax Return with the Ohio Department of Taxation

Authored article, Fall 2017

Q&A: Kenny McDonald, CEcD

Authored article, Fall 2017

UPDATE: New Effective Date for the Ohio Historic Preservation Tax Credit Certificate Could Cause Delay in Claiming Credit

Authored article, Fall 2017

Illinois Reinstates and Revises the EDGE Tax Credit

Authored article, 11.15.2017

Development Incentives Quarterly: Fall 2017

Client alert, 8.29.2017

Client Alert: Transportation Financing District Introduced in Ohio

Authored article, 8.9.2017

Development Incentives Quarterly: Summer 2017

Authored article, Summer 2017

Top 10 TIF Misconceptions – Creating Additional Project Value and Avoiding Costly Mistakes (Part 2)

Authored article, Summer 2017

Municipalities Experiencing Growing Pains with GASB 77

Authored article, Summer 2017

Property Owners in Several Large Ohio Counties Should Prepare for Property Tax Valuation Increases

Authored article, Spring 2017

Significant 2016 Year-End Ohio Historic Preservation Tax Credit Developments

Authored article, 4.10.2017

Development Incentives Quarterly: Spring 2017

Authored article, Spring 2017

Top 10 TIF Misconceptions – Creating Additional Project Value and Avoiding Costly Mistakes

Client alert, 1.5.2017

State and Local Tax Alert: Lame Duck Economic Development Incentive Legislative Activity – DRD Update, TIF Opt-Out, CRA Remodeling Exemption Changes, and ORC Section 5709.87 Covenant Not to Sue Exemption Revisions

Client alert, 12.29.2016

State and Local Tax Alert: New Property Tax Exemption Available for Commercial or Industrial Property Under Development

Authored article, 11.15.2016

Development Incentives Quarterly: Fall 2016

Authored article, Fall 2016

Downtown Redevelopment Districts: Overview and Implementation Strategies

Authored article, Fall 2016

Is Your Project a Candidate for NMTC Funding?

Authored article, Summer 2016

Long Awaited 50(d) Income Regulations Released

Authored article, Summer 2016

Banking Regulators Clarify Application of the CRA to Historic Tax Credit Projects

Authored article, 8.1.2016

Development Incentives Quarterly: Summer 2016

Client alert, 4.25.2016

State and Local Tax Alert: New Economic Development Incentive Tools Created – Downtown Redevelopment Districts and Innovation Districts

Client alert, 1.24.2014

State and Local Tax Alert: Top Eight Ohio Tax Topics to Watch for 2014

Client alert, 12.5.2013

Client Alert: Columbus Expands Downtown Community Reinvestment Area, Broadens Exemption Scope

Client alert, 7.2.2013

Client Alert: Lake Facilities Authorities Established in House Bill 59

Client alert, 4.9.2012

Client Alert: Securing Up-Front Funds for Brownfield Redevelopment in Changing Times

Client alert, 3.26.2012

Client Alert: JobsOhio II Legislation Introduced

Client alert, 2.13.2012

Oil and Gas Alert: A Win-Win Solution - Using Tax Increment Financing to Pay for Infrastructure Improvements in Areas Impacted by Oil and Gas Production from Shale

Client alert, 7.21.2011

Client Alert: Economic Development Incentives Changes in Am. Sub. H.B. 153

Client alert, 2.28.2011

Client Alert: JobsOhio and Other Recent Economic Development Updates

Client alert, 2.4.2010

Client Alert: Ohio New Markets Tax Credit Program Now Available

Client alert, 12.28.2009

Client Alert: Ohio Department of Development Issues Reallocation Guidelines for Recovery Zone Bonds

Plans of Issuance Must be Submitted to the Department of Development by January 31, 2010

Client alert, 10.12.2009

Client Alert: State Attorney General Checking Incentives Compliance

Client alert, 7.30.2009

Client Alert: Significant Changes to the Job Creation Tax Credit and Job Retention Tax Credit Contained in Am. Sub. H.B. 1

Client alert, 7.30.2009

Client Alert: Tax Credit and Other Economic Development Incentives Provisions Contained in Am. Sub. H.B. 1

Client alert, 5.21.2009

Client Alert: Economic Development Incentives Update

Speaking Engagements

Event, 5.14.2024

Advanced Analytics, AI and the Federal Proposal Process

Event, 3.11.2024

2024 ABA - IPT Advanced State Income Tax Seminar

Event, 2.23.2024

2024 Economic Development Incentives Conference

Event, 10.24.2023

Redefining the Aerospace Federal Proposal Process: A Comprehensive Two-Day Course

Event, 10.20.2023

Industrial Policy Comes to Ohio and the Midwest

Event, 8.31.2023

Optimizing Economic Development: Maximizing Tax Incentives and Strategic Site Selection

Event, 8.16.2023

Grow in Ohio: Ohio State and Local Tax Compliance

Event, 8.2.2023

Grow in Ohio: Introduction to Ohio Government: New to Ohio?

Event, 8.1.2023

How Tax and Other Government Incentives May Impact the Supply Chain, Logistics and Site Selection

Event, 7.26.2023

Grow in Ohio: Energy Considerations for Facility Selection and Development

Event, 6.25.2023

IPT's 47th Annual Conference

Event, 6.24.2023

Grow in Ohio: Securing and Maintaining Economic Development Incentives

Event, 2.24.2023

2023 Economic Development Incentives Conference

Event, 10.25.2022

Economic Development Incentives and Transformational Mixed-Use Development Applications

2.25.2022

2022 Vorys Economic Development Incentives Conference

7.28.2021

Transformational Mixed Use Development Tax Credit Program - Part 2

2.16.2021

Vorys Economic Development Incentives Conference - Virtual Edition

12.1.2020

How PE Firms & Portfolio Companies Can Juice IRR Through Use of Economic Development Tax Incentives (Including Enterprise Zones) Before and After Acquisition

10.20.2020

Effective Use of Economic Development Incentives in Small and Mid-Sized Communities Webinar

9.29.2020

Private Incentives Practitioners Roundtable - Outsiders' Perspectives on Best and Worst Practices for Public Economic Development Practitioners

4.16.2020

Vorys on Call: Coronavirus (April 16, 2020)

2.21.2020

2020 Vorys Economic Development Incentives Conference

2.17.2020

Institute for Leadership & Advocacy

2.22.2019

2019 Vorys Economic Development Incentives Conference

2.6.2019

Heritage Ohio Federal Qualified Opportunity Zones Webinar

1.23.2019

Qualified Opportunity Zones: What Are They and How Do They Work?

A complimentary webinar hosted by Vorys, Sater, Seymour and Pease LLP

5.24.2018

I-70/75 Economic Development Summit

4.18.2018

2018 OMAA/OML Webinar

Top Ten TIF Misconceptions

2.23.2018

2018 Vorys Economic Development Incentives Conference

11.30.2017

Role of Tax Incentives in Real Estate Development

6.8.2016

An Introduction to HB233 Downtown Redevelopment Districts

Hosted by Heritage Ohio

5.10.2016

Grow Licking County Economic Development Series

2.12.2016

Ohio Economic Development Incentives Conference

Hosted by Vorys, Sater, Seymour and Pease LLP

6.17.2014

Ohio Mid-Eastern Governments Association Meeting

4.29.2014

Ohio Legislative Briefing Call

Hosted by the CDFA Ohio Financing Roundtable

12.6.2013

Economic Development 411

Hosted by Columbus 2020

8.10.2012

2012 Annual Ohio Tax Course

Presented by Manufacturers' Education Council

1.24.2012

21st Annual Ohio Tax Conference

Presented by Manufacturers' Education Council

11.10.2011

IPT Credits and Incentives Symposium

Presented by the Institute for Professionals in Taxation

8.11.2011

2011 Annual Ohio Tax Course

Presented by the Manufacturers' Education Council

7.28.2011

Ohio Business Law

Presented by the Ohio State Bar Association

1.28.2010

19th Annual Ohio Tax Conference

Presented by Manufacturers' Education Council