

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

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, 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

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](#)

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

[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

[Client alert, 12.14.2021](#)

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

[Fall 2021](#)

Development Incentives Quarterly: Fall 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

[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

[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

[Summer 2021](#)

Development Incentives Quarterly: Summer 2021

[Client alert, 4.7.2021](#)

Ohio Diversity and Inclusion Incentives Programs

[Authored article, Winter 2021](#)

Transformational Mixed-Use Development Tax Credit

[Authored article, Winter 2021](#)

Vorys Hosts 2021 Economic Development Incentives Conference

[Winter 2021](#)

Development Incentives Quarterly: Spring 2021

[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, 4.10.2017

Development Incentives Quarterly: Spring 2017

Authored article, Spring 2017

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

Authored article, Spring 2017

Significant 2016 Year-End Ohio Historic Preservation Tax Credit Developments

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, Fall 2016](#)

Downtown Redevelopment Districts: Overview and Implementation Strategies

[Authored article, Fall 2016](#)

Is Your Project a Candidate for NMTC Funding?

[Authored article, 11.15.2016](#)

Development Incentives Quarterly: Fall 2016

[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, 10.24.2023

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

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, 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

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