

## 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, 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

[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

[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

[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

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](#)

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

[Winter 2021](#)

*Development Incentives Quarterly: Spring 2021*

[Authored article, Winter 2021](#)

Transformational Mixed-Use Development Tax Credit

[Authored article, Winter 2021](#)

Vorys Hosts 2021 Economic Development Incentives Conference

[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](#)

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*

[Authored article, Summer 2020](#)

Q&A with Kelli Saunders of DHL Supply Chain

[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](#)

Kansas and Missouri End Incentives Border War

[Authored article, 12.13.2019](#)

*Development Incentives Quarterly*: Fall 2019

[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)

[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

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

Authored article, 4.10.2017

*Development Incentives Quarterly*: Spring 2017

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, 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