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2026 INCENTIVE SUMMARY

TexAmericas Center – Texarkana MSA – Texas

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Governments consider using public funds on a **case-by-case basis** to help incentivize proposed private economic development projects to strengthen a community's economic viability. Incentives can take a **variety of forms** such as tax breaks, construction of supporting infrastructure, workforce development programming, and other forms of assistance. Jurisdictions may **use incentives to pursue economic goals** such as tax base diversification, job creation, or business retention and expansion. Incentive and business assistance offerings are typically based on **expected, realistic capital investment and job creation forecasts**.

Before inducements, tax costs at TexAmericas Center are already **20-30% below** other locations within Texas. As a State of Texas Local Redevelopment Authority, TexAmericas Center has access to a **valuable basket of incentives** to lower costs even more. Upon being short-listed, TexAmericas Center can have our economic development consultant **prepare an incentive letter** that will outline the most advantageous incentive offerings and estimate the value.

Incentives play a crucial role in finalizing any successful deal. Allow us to provide some background on our organization, property, and community, and explain how incentives can be integrated into your project at TexAmericas Center. To learn more, access the following link to view a webinar we hosted in collaboration with Katopody, LLC on this topic: Public Incentives Overview Webinar Presented by TexAmericas Center & Katopody, LLC

A sample of available incentives are below; all can be used as an inducement to secure investment into our region's economy.

For more information, reach us at (903)223-9841 or Eric.Voyles@TexAmericasCenter.com

1 SPECIAL ZONES

Locating to one of TAC's three campuses offers several incentive options on the federal, state, and local levels. All incentives are competitive and based on established criteria. Available incentives include property purchase price abatement, property tax abatement, favorable lease/purchase arrangements, employee recruitment & training assistance, infrastructure grants and favorable financing. Area partners have a successful history of obtaining financial assistance for qualified projects from both state and federal sources; however, delivery of proposed grants is not guaranteed. Independent applications must be filed, and an established review and award process is followed. Nine of TAC's distinct incentives include:

1.1 US FOREIGN TRADE ZONE #258

TexAmericas Center manages Foreign Trade Zone #258, a geographic area where goods may be landed, stored, handled, manufactured, or reconfigured then re-exported under specific customs regulations, generally not subject to customs duties. Areas designated as Foreign Trade Zones (FTZ) are generally organized around major transportation hubs and areas with many advantages for trade. An FTZ is a defined, physical area within the United States that, for customs entry purposes is treated as if it is outside U.S. borders. Companies may use FTZs for both storage/distribution activities or, after specific authorization by the U.S. FTZ Board, for production.

TAC will engage our consultant, Point Trade Services Inc., to estimate cost savings of operating in FTZ #258 upon request.

Foreign Trade Zones give companies multiple benefits that ultimately streamline operations and impact the bottom line. Some of these benefits include:

- CBP duty and federal excise tax, if applicable, are paid when the merchandise is transferred from the zone for consumption.
- While in the zone, merchandise is not subject to U.S. duty or excise tax. Certain tangible personal property is generally exempt from state and local ad valorem taxes.
- Goods may be exported from the zone free of duty and excise tax.
- CBP security requirements provide protection against theft.
- Merchandise may remain in a zone indefinitely, whether or not subject to duty.
- The rate of duty and tax on the merchandise admitted to a zone may change as a result of operations conducted within the zone. Therefore, the zone user who plans to enter the merchandise for consumption to CBP territory may normally elect to pay either the duty rate applicable on the foreign material placed in the zone or the duty rate applicable on the finished article transferred from the zone whichever is most advantageous.
- Merchandise imported under bond may be admitted to an FTZ for the purpose of satisfying a legal requirement of exporting the merchandise. For instance,

merchandise may be admitted into a zone to satisfy any exportation requirement of the Tariff Act of 1930, or any other exportation requirement.

For more information, reach us at (903)223-9841 or Eric.Voyles@TexAmericasCenter.com

1.2 US New Market Tax Credits

TexAmericas Center is designated as an economically distressed community, making businesses located on our footprint eligible for New Market Tax Credits (NMTC). The NMTC program attracts capital to eligible communities by providing private investors with a federal tax credit for investments made in businesses or economic development projects located in distressed communities, such as TAC. Investors in NMTC receive a tax credit equal to 39% of the total Qualified Equity Investment made in a Community Development Entity. The credit is realized over a seven-year period: 5% annually for the first three years and 6% in years four through seven.

TexAmericas Center, in collaboration with Butler-Snow and BrightBridge Capital, hosted a webinar on New Market Tax Credits. You can view this by accessing the following link: NMTC Webinar Presented by Butler-Snow, BrightBridge Capital & TexAmericas Center

For more information, reach us at (903)223-9841 or Eric.Voyles@TexAmericasCenter.com

1.3 US Opportunity Zone

All of TexAmericas Center property is located in a qualified US Opportunity Zone. A US Opportunity Zone is an economically distressed area where new investments, under certain conditions, may be eligible for preferential tax treatment to spur economic development in those areas. Qualified Opportunity Zones retain their designation for 10 years. First, investors or business owners can defer tax on any prior gains until December 31, 2026, or such date in which an investment is sold or exchanged, whichever comes first, as long as the gain is reinvested in a Qualified Opportunity Fund. Second, if the investor or business owner holds the investment in the Opportunity Fund for at least ten years. The investor would be eligible for an increase in basis equal to the fair market value of the investment on the date that the investment is sold or exchanged. Investors can defer certain taxes if they invest in an Opportunity Zone within six months of realizing the gain.

Investments in Opportunity Zones realize the following benefits for investment periods of at least:

- Five years with a 10% increase in tax basis
- Seven years with a 15% increase in tax basis
- Ten years with an exemption from additional gains beyond what was previously deferred.

For more information, reach us at (903)223-9841 or Eric.Voyles@TexAmericasCenter.com

1.4 US EB-5 Immigration Through Investment Program

All three of TexAmericas Center campus' currently qualify as a High Unemployment Targeted Employment Area (TEA) for EB-5 program purposes.

U.S. Citizenship and Immigration Services (USCIS) administers the EB-5 Immigrant Investor Program. Under this program, investors (and their spouses and unmarried children under the age of 21) are eligible to apply for lawful permanent residence (become a Green Card holder) if they:

- Make the necessary investment in a commercial enterprise in the United States; and
- Plan to create or preserve 10 permanent full-time jobs for qualified U.S. workers.

Congress created the EB-5 Program in 1990 to stimulate the U.S. economy through job creation and capital investment by foreign investors. In 1992, Congress created the Immigrant Investor Program, also known as the Regional Center Program, which sets aside EB-5 visas for participants who invest in commercial enterprises associated with regional centers approved by USCIS based on proposals for promoting economic growth.

For more information, reach us at (903)223-9841 or Eric.Voyles@TexAmericasCenter.com

1.5 US Dept of Agriculture Business & Industry Loan Guarantee Program

TexAmericas Center qualifies as rural by the USDA. The Business and Industry (B&I) Guaranteed Loan Program is designed to assist credit-worthy rural businesses to obtain needed credit for most any legal business purpose. This program offers loan guarantees to lenders for their loans to rural businesses. B&I loans generally will receive an 80% guarantee. Interest rates are negotiated between the lender and borrower. Rates may be fixed or variable. The Loan terms cannot exceed 40 years. Applications for this USDA Program are accepted directly from your lender.

For more information, reach us at (903)223-9841 or Eric.Voyles@TexAmericasCenter.com

1.6 Texas Enterprise Zone (TEZ)

The Texas Enterprise Zone Program is a state sales and use tax refund program designed to encourage private investment and job creation in economically distressed areas of the state of Texas. Depending upon capital investment, Texas will refund up to $7,500 for each allocated permanent or retained job.

- For projects with a capital investment between $40,000 and $5 million or more, qualified businesses may receive up to $625,000 in state sales and use tax refunds ($2,500 per job with a maximum of 500 jobs created).

- For projects with a capital investment between $5 million and $149,999,999, qualified businesses may receive up to $1.25 million in state sales and use tax refunds ($2,500 per job with a maximum of 500 jobs created).
- For projects with a capital investment of $150 million and $250 million, qualified businesses may receive up to $2.5 million in state sales and use tax refunds ($5,000 per job with a maximum of 500 jobs created).
- For projects with a capital investment of $250 million or more, qualified businesses may receive up to $3.75 million in state sales and use tax refunds ($7,500 per job for no less than 500 jobs created).

TexAmericas Center, as a State of Texas Local Redevelopment Authority, is a statutory reinvestment zone under Section 312.4011, of the Texas Tax Code (Texas Enterprise Zone Designation Map). Since TexAmericas Center is a statutorily designated Enterprise Zone, Bowie County, the governing body over TexAmericas Center's Enterprise Zone, is not required to make applications to the Texas Economic Development Bank for designation.

Because TexAmericas Center's zone is established, a "qualified" business does not have to request that the Bowie County apply to the Bank for designation of a project or activity as an Enterprise Zone Project where activity might consist of relocation of a business from out-of-Texas or for an expansion, renovation, or new construction at an existing business. Bowie County will receive, the business's request for the project designation, and once approved it will then submit the application to the Bank for official project designation.

A qualified business is defined as one that is: Engaged in, or substantially committed to be engaged in, a business in the zone and will have at least 25% of its new employees, or economically disadvantaged individuals, be residents of the zone. By October 1 of every year, Bowie County, TexAmericas Center, and the company must submit a report to the Texas Economic Development Bank summarizing all local incentives, the total number of businesses benefiting, and the industrial bonds used to finance enterprise projects.

Although the application period for a Texas Enterprise Zone Project occurs quarterly (with applications for the respective rounds due by 5:00 pm on the first business day of March, June, September, and December) since TexAmericas Center is an existing Texas Enterprise Zone Bowie County will receive applications at any time. The only limitation on awarding Enterprise Zones at TexAmericas Center to qualifying businesses is that counties with a population of less than 250,000 have 6 designations available and the State of Texas may only award a maximum of 105 designations statewide per biennium.

To learn more about the Texas Enterprise Zone, follow or cut and paste this link: https://gov.texas.gov/business/page/texas-enterprise-zone-program

1.7 Texas Reinvestment Zone

Designating a specific geographic area as a Texas Enterprise Zone also makes it a Texas Reinvestment Zone, and potentially eligible for tax increment financing, tax abatement and limitations on appraised value. A local property tax exemption may be granted for real and tangible personal property located in the reinvestment zone that was acquired from the federal government by lease or deed. In addition, property in a reinvestment zone is eligible for:

- A tax refund based on the capital investment in the project.
- An exemption from state regulation and suspension from local regulation.
- Preference for loans from the state.
- Refunds and credits on state excise, use, as well as sales and franchise taxes.
- Refunds on local sales and use taxes.
- The reduction or elimination of local fees.
- Incentives tied to increasing jobs, wages, or investment.

To learn more about the Texas Reinvestment Zone, follow or cut and paste this link: https://gov.texas.gov/business/page/texas-enterprise-zone-program

1.8 Texas Defense Economic Adjustment Assistance Grant (DEAAG)

As TexAmericas Center is comprised solely of land formerly operated as a military installation, companies which locate to the footprint become eligible for the Defense Economic Adjustment Assistance Grant program (DEAAG). The program is an infrastructure grant program designed to assist communities that have been positively or negatively impacted by a change or announced change by the Department of Defense. DEAAG funding is available to meet matching requirements for federal funding. Grants awarded may range from $50,000 to $5 million per project.

The program is designed to aid Texas communities, businesses, and workers impacted by the closure or realignment of military installations, by providing local and state regulatory and tax incentives to encourage businesses to locate or expand in these areas. TexAmericas Center property is eligible to be nominated, by ordinance or order, as a readjustment zone by Bowie County, Texas to the Texas Economic Development Bank. The application must include the details of proposed incentives and operations. A public hearing will need to be held before adopting the ordinance or order. Once designated as a readjustment zone, the maximum number of years the zone can exist is seven years. Designation as a readjustment zone also constitutes designation of the area as a reinvestment zone for tax abatement or tax increment financing purposes. Property in a readjustment zone is eligible for:

- A tax refund based on the capital investment in the project.
- Exemption from state regulation and suspension from local regulation.
- Preference for loans from the state.
- Refunds and credits on state excise, use, as well as sales and franchise taxes.

- Refunds on local sales and use taxes.
- Reduction or elimination of local fees.

Bowie County, TexAmericas Center and the company must submit an annual operations report to the Texas Economic Development Bank that includes a list of incentives and their use, the number of businesses assisted, a summary of all industrial revenue bonds, and a description of all revitalization efforts.

For more information, visit https://gov.texas.gov/organization/military/loans, or contact the Texas Military Preparedness Commission at (512) 475-1475.

1.9 Texas Media Production Development Zone Act

The Media Production Development Zone Act (MPDZ), established by the 81st Texas Legislature in 2009 and administered by the Texas Film Commission, is designed to encourage the further development of permanent moving image production sites to help strengthen Texas' economy. MPDZ allows for a sales and use tax exemption for the construction, maintenance, expansion, improvement or renovation of a media production facility at a qualified media production location over a two-year period. Media production facilities include but are not limited to: animation/CGI studios, postproduction facilities, sound stages, video game development studios and production office space.

For more information, visit https://gov.texas.gov/film/page/sales_tax_exemptions

2 EMPLOYEE RECRUITMENT AND TRAINING

2.1 TEXAS SKILLS DEVELOPMENT FUND

The Texas state-funded Skills Development Fund is an innovative program providing local customized training opportunities for Texas businesses and workers to increase skill levels and wages of the Texas workforce. Training providers can use grant funds for curriculum development, training materials, instructor certifications and training equipment additions or upgrades. The employer and local community colleges will partner to develop a training plan for the Skills Development project and submit the application jointly.

The Texas Workforce Commission and local Workforce Board will assist to ensure the application requirements are completed. Grants are provided to help companies and labor unions form partnerships with local community colleges and technical schools to provide custom job training. However, the benefit may vary depending on the proposal.

If the grant is awarded, the Texas Workforce Commission funding will be provided to the community college to administer the training program for the employer. Total grant amounts vary depending on the number of employees participating in the program. No money is spent or received by the company.

Businesses (in partnership with an eligible applicant) can receive up to $500,000 to meet their customized training needs. Eligible applicants include Public community and technical colleges, the Texas Engineering Extension Service (TEEX), Community-based organizations in partnership with a community or technical college or TEEX, and Workforce Development Boards. For a consortium of more than one business, the total grant amount can increase. The average per-trainee cost is $2,000, and the trainees must be full-time, W-2 employees. TWC accepts project proposal submissions throughout the year. Each grant typically lasts 12 months.

For more information, please contact the Texas Workforce Commission at (512)463-1986 or visit https://www.twc.texas.gov/programs/skills-development-fund

2.2 TEXAS INDUSTRY PARTNERSHIP PROGRAM (TIPP)

The TIPP is a match grant program that supports training for High Demand Jobs. The program leverages funds from the Workforce Innovation and Opportunity Act (WIOA) with funds coming from the private industry benefactor.

Matching funds must support certain WIOA activities and focus on High Demand and/or Targeted Occupations. This is determined by the local Board Workforce Solutions Northeast Texas (WSNET) and or the occupations in the Governor's target industries. The funds can be used to purchase equipment to start a new training program at the community college or high school.

For more information: https://www.twc.texas.gov/programs/texas-industry-partnership

2.3 Texas Self-Sufficiency Fund

The Self-Sufficiency Fund is a job-training program that is specifically designed for individuals that receive Temporary Assistance for Needy Families (TANF). The program links the business community with local educational institutions and is administered by the Texas Workforce Commission. The goal of the fund is to assist TANF recipients to become independent of government financial assistance.

The fund makes grants available to eligible public colleges or to eligible private, nonprofit organizations to provide customized job training and training support services for specific employers. A joint application from the employer and the eligible public college and/or eligible private, nonprofit organization is required to be submitted to the Local Workforce Development Board for review and comment prior to approval.

For more information, please contact the Texas Workforce Commission at (512)463-1986, or visit https://twc.texas.gov/programs/self-sufficiency-fund-program-overview

2.4 Texas Skills for Success Program

Employers across Texas value workforce readiness skills, more commonly known as "soft skills." The Texas Workforce Commission's (TWC) Skills for Success (SFS) Program can help employers by funding workforce training in essential skills such as communication, organization, teamwork, problem-solving, critical thinking, digital literacy, conflict resolution, and time management.

Funds have been allocated from the Skills Development Fund to provide resources to employers to upskill their current and new employees with the skills needed to build a cohesive, responsible, and productive workforce. Texas State Technical College (TSTC) will administer this pilot program by offering training at any of its 11 locations or online.

This program is available to private employers located throughout Texas. Full-time paid employees can receive up to $2,000 in job readiness training through courses offered as part of the pilot program.

For more information or help with the application, please contact the Texas Workforce Commission at (877)463-1777, or visit: https://www.twc.texas.gov/programs/skills-development-fund/skills-for-success

2.5 Texas Upskill Texas Healthcare Initiative

The Texas Workforce Commission has made $2 million available to healthcare organizations with 100 or more employees through Workforce Innovation and Opportunity Act federal grant funds. To be eligible, employees must have worked for the employer for six months or more. A group of employees may receive the training if most of them have worked for the employer for more than six months. Individual

awards will range from $150,000-$500,000. Employers must provide at least 50% of the training costs, which can include trainee wages.

For more information visit: https://www.twc.texas.gov/initiatives/upskill-texas

2.6 Economic Development & Diversification In-State Tuition for Employees

The Economic Development and Diversification In-State Tuition incentive may be offered to qualified businesses that are in the decision-making process to relocate or expand their operations into Texas. The incentive is targeted to assist high-impact projects that are linked to the strategic economic clusters identified in the state. The incentive allows employees and family members of qualified businesses to pay in-state tuition fees if the individual files with a Texas institution of higher education. Without this incentive designation, a student must reside in Texas for a 12-month period to be entitled to pay the tuition fees of a Texas resident.

For more information, visit: https://gov.texas.gov/business/page/economic-development-diversification-in-state-tuition-for-employees

2.7 Local On-the-Job Training (OJT) Contracts

It can be difficult to find an employee that possesses all the skills you are looking for to fill your job opening. One option is to hire a job applicant and train him/her while on the job. If an employer hires an eligible participant through the On-the-Job Training (OJT) program, Workforce Solutions Northeast Texas may reimburse the employer up to half of the employee's wages during their training period.

On-the-Job Training (OJT) Contracts are available to an employer who hires an eligible Texas resident. OJT Contracts pay up to 50% of an eligible employee's wages during their training period. OJT Contracts are subject to funding availability and approval of Texas Workforce Solutions.

For more information, contact: https://netxworkforce.org/327/On-the-Job-Training

2.8 S.T.E.P. Program (Skills Training and Employment Pathways)

The S.T.E.P. (Skills Training and Employment Pathways) Program connects education directly to employment through high-impact internships administered by Texas A&M University–Texarkana. The program prepares students to apply classroom learning in real-world settings while building a reliable local talent pipeline for employers.

Through partnerships with regional employers, students gain hands-on experience using technical and soft skills in professional environments. Participants complete structured career preparation—including résumé and interview training and the ACT WorkKeys National Career Readiness Certificate (NCRC)—and receive ongoing support from educators and workforce professionals. Employers benefit from access to credentialed,

work-ready students through flexible paid or unpaid internships, while supporting long-term workforce development and talent retention in the region.

For more information or to participate in the S.T.E.P. Program, employers may contact Dr. Brian Matthews, Texas A&M University–Texarkana, at bmatthews@tamut.edu or (903) 824-2626.

2.9 TEXARKANA PROMISE PROGRAM

The Texarkana Promise Program is a regional, last-dollar scholarship that expands access to post-secondary education while strengthening the local workforce pipeline. Administered by Texarkana College, the program removes tuition barriers for qualifying local students who enroll immediately after high school graduation.

The program aligns with regional workforce development and talent retention goals by covering remaining eligible tuition costs after other financial aid is applied and supports students through completion of an associate degree or up to 60 semester credit hours. This allows participants to earn workforce-relevant credentials and enter the job market with reduced financial burden. Graduates may also transition seamlessly to Texas A&M University–Texarkana through the TAMUT Commitment to continue their education at the bachelor's level.

For more information, visit texarkanapromise.org or contact Texarkana College regarding program eligibility and coordination.

2.10 COME HOME TO TEXARKANA PROGRAM

The Texarkana region would be delighted to help you and your employees call Texarkana home. Institutions such as the Texarkana Chamber of Commerce, the Greater Texarkana Young Professionals (GTYP), Leadership Texarkana, MainStreet Texarkana, Texarkana College, local school districts and others will help key employees discover Texarkana and acclimate to their new surroundings. We will use all our relocation tools to help you and your employees succeed at your new home in Texarkana.

2.10.1 TAMUT/TAC Educational Partnership

TexAmericas Center has entered into a partnership with Texas A&M University-Texarkana via a Memorandum of Understanding (MOU) that allows full-time employees of tenant (owner or lessor) businesses on TexAmericas Center campus property to receive a 25% discount on tuition towards classes at the University. The benefit includes the ability to receive the First Flight Scholarship, a first class "free" scholarship, and is applicable to both degree (at all levels) and non-degree programs.

For more information, reach us at (903)223-9841 or Eric.Voyles@TexAmericasCenter.com

2.10.2 Dual Credit to Texarkana College Pathway Scholarship

Texarkana College (TC) offers a scholarship for high school students who have participated in the TC dual credit (DC) program. The initiative is known as the DC to TC Pathway Scholarship. The scholarship is designed to help graduating seniors complete their pathway toward earning a college degree at a minimum cost to them and their families. The DC to TC Pathway scholarship will reward high school students who have earned at least 15 hours of dual credit courses with up to $4,000 to complete their degree at Texarkana College before entering the workforce or transferring to a four-year college.

For more information, visit Texarkana College Announces New Scholarship Benefitting Dual Credit Students - Texarkana College

2.10.3 Texarkana, AR Make My Move Program

Texarkana, AR is one of three cities in Arkansas that will pay people to move to their location to work remotely. Texarkana offers an incentive package of around $17,100. that will include around $5,000 in cash, a 25% tuition discount and first class free at Texas A&M-Texarkana, a one-year membershi8p to The Assembly Line, Texarkana's Creator Space, Texas Pioneer Foundation Scholarship, Leadership Texarkana Preferred Membership, Texarkana Regional Arts & Humanities Council membership, two tickets to the Texarkana Symphony Orchestra, breakfast with the mayors and city managers, one year as a city guest to all hours events by the Texarkana Chamber of Commerce, and a Texarkana welcome basket.

To require for the incentive, applicants must be employed full-time and be able to relocate while retaining their current position, or self-employed and be able to relocate while retaining their current clients/portfolio, earn at least $100,000 annually, be 18 years of age or older, currently reside outside the State of Arkansas (or if applying form the State of Texas, currently reside at least 75 miles outside of Texarkana) and must relocate primary residence to Texarkana within 6 months. To be considered by Texarkana, proof of the above eligibility criteria must be provided.

For more information, or to apply, visit Move to Texarkana - MakeMyMove

2.11 Texas Workforce Commission Programs

The Texas Workforce Commission (TWC) supports Texans through job training services, including apprenticeships, adult learning opportunities and job retraining.

To view the full list of available programs, visit https://www.twc.texas.gov/programs

2.11.1 Employment Service Program

The Employment Service (ES) programs offer services to businesses and jobseekers. It helps connect employers to workers who need jobs. ES also helps match job opportunities between different states and checks to see if the people getting unemployment benefits are working or searching for work. Local Workforce Development Boards and their Workforce Solutions offices are in charge of guiding

state ES staff. TWC oversees the staff, but Workforce Solutions office managers help by giving out daily tasks, setting goals for each person, arranging new hires, handling problems and checking how well staff members are doing.

For more information, visit https://www.twc.texas.gov/programs/employment-service

2.11.2 Foreign Labor Certification Program

The Texas Workforce Commission (TWC) has a program for some employers in the agricultural industry. The Foreign Labor Certification program lets employers hire temporary workers from other countries. Employers need this when they can't find enough American workers to fill their jobs.

When employers want to hire workers from other countries, they need permission from the U.S. Department of Labor (DOL). They also need a special visa from the U.S. Citizenship and Immigration Services. For more information, you can check the Immigration and Nationality Act. We help employers filing for two types of visas:

- H-2A (agricultural)
- H-2B (non-agricultural)

For more information, visit https://www.twc.texas.gov/programs/foreign-labor-certification

2.11.3 Jobs & Education for Texans (JET) Grant Program

The JET program provides grants to buy and install equipment for career and technical education (CTE) courses. These courses must lead to a license, certificate or post-secondary degree in a high-demand occupation. The JET Advisory Board meets every quarter to review received applications. Eligible grantees include:

- Public junior, state or technical colleges
- Texas Independent School Districts (ISDs) in partnership with a public junior, state, or technical college
- Windham School District

Eligible educational institutions can apply for JET funding through a competitive grant process. The complete RFA packet, which includes eligibility, requirements and submission documents can be downloaded from the TWC Procurement Portal website.

For more information, visit https://www.twc.texas.gov/programs/jet

2.11.4 Skills for Small Business Program

The Skills for Small Business grant supports businesses with fewer than 100 employees. The program focuses on training new and incumbent workers. The program funds $2,000 per new employee and $1,000 per incumbent employee. Funding for training is for full-time employees, and up to $2 million is available for supporting our state's small employers. With over 433,000 small businesses in Texas, small employers are a key part of the business community.

Small businesses can apply to Texas Workforce Commission (TWC) for training provided by a local community college. TWC will process the application and work with colleges to fund the courses. The business is then able to select the courses to customize training to their needs.

For more information, visit https://www.twc.texas.gov/programs/skills-small-business

2.11.5 Work Opportunity Tax Credit Program

The Work Opportunity Tax Credit (WOTC) is a federal tax credit for businesses. It encourages employers to hire jobseekers who face challenges in finding work. The U.S. Department of Labor (DOL) and the Internal Revenue Service (IRS) regulate the WOTC program together.

WOTC's goal is to help individuals get jobs, earn money and become responsible taxpayers. It's part of efforts to promote diversity at work and make it easier for Americans to find good job opportunities.

For more information, visit https://www.twc.texas.gov/programs/work-opportunity-tax-credit

2.11.6 Lone Star Workforce of the Future Fund

The Lone Star Workforce of the Future Fund (LSWF) is a program to increase the supply of qualified workers for entry-level to mid-level jobs in high demand occupations. In doing so, LSWF will ensure that the Texas workforce is capable of filling available and emerging jobs in this state. Grants may be awarded to public junior colleges, public technical institutes, and nonprofit organizations to develop and administer training programs to support this goal.

For more information, visit https://www.twc.texas.gov/programs/workforce-of-the-future

3 Tax Abatement, Exemption and Credit Programs

3.1 Texas Manufacturing Machinery & Equipment Sales/Use Tax Exemptions

Leased or purchased machinery, equipment, replacement parts and accessories that are used or consumed in the manufacturing, processing, fabricating, or repairing of tangible personal property for ultimate sale, are exempt from state sales and use tax. Texas businesses are exempt from paying state sales and use tax on labor for constructing new facilities. Texas businesses are exempt from paying state sales and use tax on the purchase of machinery exclusively used in processing, packing, or marketing agricultural products by the original producer at a location operated by the original producer.

For more information, visit https://comptroller.texas.gov/taxes/publications/94-124.php

3.2 Texas Natural Gas & Electricity State Sales & Use Tax Exemptions

Texas companies are exempt from paying state sales and use tax on electricity and natural gas used in manufacturing, processing, or fabricating tangible personal property. The company must complete a "predominant use study" that shows that at least 50% of the electricity or natural gas consumed by the business directly causes a physical change to a product.

For more information visit: https://comptroller.texas.gov/taxes/sales/utility/

3.3 Texas Research and Development Tax Credit

Taxpayers in Texas can claim the R&D Tax Credit to offset a portion of their franchise tax or use it towards a sales and use tax exemption on the purchase or lease of depreciable tangible personal property used in qualified research in Texas. Some highlights of the Texas R&D Tax Credit include:

- Qualified Research Expenses (QREs) must be for research conducted within Texas.
- The credit amount is 5% of the excess amount of qualified research expenses in the current period over the base amount (50% of the average of the previous three years).
- The allowable Franchise Tax Credit in any one period, including carryforward amounts, cannot exceed 50% of the franchise tax due for the period.
- Unused credits can be carried forward for up to 20 years.

For more information, visit https://comptroller.texas.gov/taxes/qualified-research/

3.4 Texas Franchise Tax Credit For Clean Energy Projects

Texas will issue a franchise tax credit for up to three clean energy projects. The total amount of the credit to be issued to an entity is the lesser of $100 million or 10% of the total capital cost of the project. The credit can be carried forward for no more than 20 consecutive years. The entity designated in the certificate of compliance for a clean energy project can assign the credit to one or more taxable entities. The credit cannot be reassigned to another taxable entity.

For more information, visit https://www.tceq.texas.gov/airquality/taxrelief or contact the Texas Commission on Environmental Quality at (512)239-4900.

3.5 Texas Renewable Energy (Solar & Wind) Tax Exemptions & Deductions

Texas extends a franchise tax exemption to manufacturers, sellers, or installers of solar energy devices. The state also permits a corporate deduction from the state's franchise tax for renewable energy sources. Business owners may deduct the cost of the system from the company's taxable capital or deduct 10% from the company's income. Wind energy qualifies under the term "solar energy" for the exemption and deduction under Tax Code Sections 171.056 and 171.107.

Texas property tax code permits a 100% exemption on the appraised value of solar, wind or biomass energy devices installed or constructed for the production and use of energy on-site. See Texas property tax Form 50-123, "Exemption Application for Solar or Wind-Powered Energy Devices" to claim this exemption.

Texas also offers a loan program for eligible efficiency technologies. The "LoanSTAR" program is available to schools, hospitals, and local governments. The low interest loans are capped at a $5 million maximum and are required to meet certain technical guidelines, including a detailed energy assessment report.

For more information, visit https://www.tceq.texas.gov/airquality/taxrelief or contact the Texas Commission on Environmental Quality at (512)239-4900.

3.6 Texas Semiconductor Innovation Fund (TSIF)

The Texas Semiconductor Innovation Fund (TSIF) is a new incentive program to encourage the continued leadership of Texas semiconductor research, design and manufacturing. The TSIF was established in June 2023 when Governor Abbott signed into law the Texas CHIPS Act (House Bill 5174) which established the TSIF as well as the Texas Semiconductor Innovation Consortium (TSIC). The Texas legislature appropriated $698.3 million to the TSIF.

The TSIF will provide grants to state entities and institutions of higher education for semiconductor manufacturing and design projects; and award grants to business entities with an established presence within the state of Texas to encourage economic development related to semiconductor manufacturing and design.

Businesses must have an established presence in Texas and be positioned to advance or sustain Texas' position as a leader in the semiconductor industry, undertake capital investment, and create jobs. An applicant must attest on the application that a local community has prior knowledge of the proposed project. A demonstration of local support in the form of local economic incentives is also taken into account by the TSIC Executive Committee.

For more information, visit https://gov.texas.gov/business/page/tsif

3.7 Texas State Sales Tax Exemption For Qualified Data Centers

A "data center" is a facility of at least 100,000 square feet, costing a minimum of $200,000,000 and creating at least 20 jobs in Texas that has been, or will be, specifically constructed or refurbished to house servers and related equipment for processing, storing, or distributing data. The Comptroller's office may certify single-occupant data centers that meet specific requirements related to capital investment and job-creation as "qualifying data centers." An owner, operator and/or occupant of a data center can apply to the Comptroller's office for certification of the facility as a qualified data center and for registration as a qualifying owner, qualifying operator, or qualifying occupant.

Certain items necessary and essential to the set-up and operation of a qualified data center are temporarily exempt from the 6.25% state sales and use tax. Local sales taxes are due on purchases of these qualifying items.

For more information, visit https://comptroller.texas.gov/taxes/data-centers/

3.8 Texas Media Production Development Zone Program

The Texas Film Commission certifies qualified media production locations and qualified persons through the Media Production Development Zone Program. The program authorizes a temporary sales tax exemption for certain items and services bought by a qualified person to be used at a qualified media production location. The exemption can include nonresidential repair remodeling services such as construction, maintenance, improvement, or renovation. Producers can buy certain items and services tax free when producing master recordings and live program broadcasts in the State of Texas.

Master recordings include feature films, corporate films, television programs and commercials, recordings of live performances and other projects intended for commercial distribution. Master recordings do not include wedding videos, videos shown on social media (such as YouTube, Facebook, and Instagram) and other recordings not sold to the public. Video games are not considered master recordings, even if they contain recorded audio or visual sequences.

Live program broadcasts include radio or television content that is not pre-recorded and that is broadcast by a producer of cable programs, or a radio or television station licensed by the Federal Communications Commission.

For more information, visit https://gov.texas.gov/film/page/sales_tax_exemptions

3.9 Texas Sequestration of Carbon Dioxide Incentive

This incentive exempts components of tangible personal property used in connection with an advanced clean energy project that are installed to capture, transport, inject or prepare for transportation or injection of carbon dioxide from an anthropogenic emission source if the carbon dioxide is sequestered in Texas as part of an enhanced oil recovery project under conditions that create a reasonable expectation that at least 99% of the carbon dioxide will remain sequestered from the atmosphere for at least 1,000 years.

For more information on these tax exemptions, visit the Comptroller's website at https://comptroller.texas.gov/programs/seco/

3.10 Texas Pollution Control Equipment Incentive

Property used wholly or partly to prevent, monitor, control or reduce pollution is considered "pollution control property" and is at least partly exempt from ad valorem (property) tax for the life of the asset. To obtain the exemption, the property owner must apply to the Texas Commission on Environmental Quality. The applicant can submit in three different tiers, or levels, of applications for a use and benefit determination.

For more information, visit https://www.tceq.texas.gov/airquality/taxrelief or contact the Texas Commission on Environmental Quality at (512)239-4900.

3.11 Texas Franchise Tax Exemption & Deduction for HQ Relocation

Companies may deduct from apportioned margin relocation costs incurred in relocating their main office or other principal place of business to Texas from another state, provided the company (1) did not do business in Texas before the relocation and (2) is not a member of an affiliated group engaged in a unitary business, another member of which is already doing business in Texas.

Deductible relocation costs include (1) costs of relocating computers and peripherals, other business supplies, furniture, and inventory; and (2) any other costs related to the relocation that are allowable deductions for federal income tax purposes. The deduction must be taken on the company's initial franchise tax filing.

The incentive also makes permanent an exemption for businesses that gross less than $1 million in revenue while providing a $1 million deduction for businesses once they pass

the gross receipts revenue threshold. The incentive also amends the margin calculation accordingly for equity.

For more information, visit: http://www.window.state.tx.us/taxinfo/taxforms/05-906.pdf

3.12 Local Jobs, Energy, Technology and Innovation (JETI) Program

JETI, aka 403, Program enables a company, school district and Governor's office to enter into an agreement for a 10-year school district maintenance and operations (M&O) tax appraised value limitation pursuant to statutorily mandated job creation and investment minimums.

A value limitation of 50% is standard based on qualifying job and capital investment minimums. Projects located at TexAmericas Center are also located in a US Opportunity Zone and therefore, are eligible for an additional 25% limitation on taxable value, or a total of 75%.

Companies planning a new project within the following categories are eligible to apply for the program: manufacturing facilities; dispatchable electric generation facilities; natural resource development facilities; research, development or manufacturing facilities for high-tech infrastructure equipment or technology; and the construction or expansion of critical infrastructure. Renewable energy projects or energy storage facilities are not eligible.

Because Bowie County, Texas is less than 100,000 in population, the minimum level of jobs required to be created is 10 and the capital investment to qualify for the program is $20,000,000.

For more information, visit: https://gov.texas.gov/business/page/texas-jobs-energy-technology-and-innovation-jeti

3.13 Local 381 Grant, Loan & Tax Abatement

Chapter 381 of the Local Government Code allows counties to provide incentives encouraging developers to build in their jurisdictions. A county may administer and develop a program to make loans and grants of public money to promote local economic development and to stimulate, encourage and develop business locations and commercial activity in the county. Specifically, it provides for offering loans and grants of county funds or services at little or no cost to promote all types of business development including industrial, commercial, and retail projects. Each agreement can be uniquely tailored to address the specific needs of both the local government entity and the business prospect. The county also may develop and administer a tax abatement agreement program. This tool allows counties to negotiate directly with developers and businesses.

For more information, visit:
https://comptroller.texas.gov/economy/development/grants/ch380-381/

3.14 Local Goods-In-Transit Tax Exemption

Goods-In-Transit Tax Exemption is offered by all Independent School Districts covering TexAmericas Center Property and Texarkana College. No municipal taxes are assessed because TexAmericas Center is not located within any municipal corporate limits. Currently, only Bowie County does not offer this Exemption. TexAmericas Center offers Third-Party Logistics Services, which may allow for the claiming of this exemption where offered.

This law exempts tangible personal property and ores (goods), principally inventory, that are stored under a contract of bailment by a public warehouse operator at a public warehouse facility, and that is in no way owned or controlled by the owner of the goods. This is provided such property is moved to another location inside or outside Texas within 175 days after the goods were acquired in Texas or imported into Texas. The movement requirement may possibly be satisfied by simply moving the goods to another warehouse across the street.

Certain specific types of goods are presently excluded from this exemption: oil, natural gas, petroleum products, aircraft, dealer's motor vehicle inventory, dealer's vessel and outboard motor inventory, dealer's heavy equipment inventory, or retail manufactured housing inventory. Some owners of goods that presently store them in owned facilities may move their goods into a public warehouse in order to obtain the tax exemption.

Having inventory located in Texas on the lien date (January 1) that is not being manufactured, modified, assembled, or processed and is pre-committed to an out-of-state customer, most likely qualifies a business for a 100% property tax exemption. In some cases, it is possible to qualify part of your inventory for an interstate/foreign commerce exemption and a Freeport Exemption for the remainder, depending on the flow of goods and qualifying thresholds. Furthermore, as this is a statutory exemption, it applies to all taxing jurisdictions, including county, city, school, and special districts.

Sample schedule for Goods-In-Transit Inventory Tax Exemption:

- Day 1– Inventory arrives in Texas.
- Day 2 - 174 – Inventory is stored, assembled, manufactured, processed, or serviced.
- Day 175 – Inventory leaves Texas.
- Inventory Tax – NONE.

Bowie County, which chose not to offer the Goods-In-Transit exemption, may elect to do so at any time but must hold a public hearing on the issue before taking such action. Any entity that has decided to exempt Goods-In-Transit may not take further action to void that decision.

The property owner must apply for this Goods-In-Transit exemption with the Bowie Central Appraisal District each year by April 30. By written notice, the Chief Appraiser may require the property owner to provide copies of property records and the exemption is forfeited for the year if the information is not provided within 31 days.

For more information, please visit:

- http://www.capitol.state.tx.us/BillLookup/BillSummary.aspx?LegSess=80R&Bill=HB621
- http://www.capitol.state.tx.us/tlodocs/80R/fiscalnotes/html/HB00621F.HTM

3.15 Local Freeport Tax Exemption

No municipal taxes are assessed at TexAmericas Center because TexAmericas Center is not located within any municipal corporate limits, so a single Freeport Tax Exemption is presently available. Currently none of the three taxing entities having jurisdiction over TexAmericas Center property offer the Freeport Tax Exemption.

The Freeport Exemption is a constitutional amendment that exempts certain tangible personal property and ores (goods), which the government has dubbed Freeport goods, from property taxes. If a business has inventory in the state of Texas for a short period of time (175 days or less) before transporting it out of state, it may be eligible to claim a business personal property tax exemption on that inventory. Savings will be based on the percentage of tangible property goods that your business moved out of Texas within the 175-day window during the previous year.

The following conditions must also be met:

- Freeport property includes goods, merchandise, ores, and certain aircraft and aircraft parts.
- The inventory must fall under the categories of finished goods, supplies, raw materials, or work in process of being assembled, repaired, maintained, stored, processed or fabricated. The exemption does not apply to oil, natural gas, or liquid or gaseous materials that are immediate derivatives of the oil refining or natural gas.
- The Freeport goods that are eligible for this exemption must be transported out of Texas within 175 days of the date that they are acquired, manufactured, or brought into the state.
- Goods, known as goods-in-transit that meet the Freeport property requirements may be sold in-state instead of being shipped out of state. However, the property still must meet all the Freeport property requirements and be transported out of Texas within 175 days after it was first acquired in or imported into the state.
    - Sample schedule for Triple Freeport Inventory Tax Exemption:
        - Day 1– Inventory arrives in Texas.
        - Day 2 -174 – Inventory is stored, assembled, manufactured, processed, or serviced.
        - Day 175 – Inventory leaves Texas
        - Inventory Tax – NONE

Bowie County, Texarkana College and all Independent School Districts covering TexAmericas Center property do not presently offer the Freeport Tax exemption but

may elect to do so at any time. They must hold a public hearing on the issue before taking such action. Any entity that has decided to exempt Freeport goods may not take further action to void that decision.

The property owner must apply for this Freeport Tax exemption with the Bowie Central Appraisal District each year by April 30. By written notice, the Chief Appraiser may require the property owner to provide copies of property records and the exemption is forfeited for the year if the information is not provided within 31 days.

For more information, please visit the following links:

• Texas Constitution Article 8, Section 1-J:
http://www.statutes.legis.state.tx.us/Docs/CN/htm/CN.8.htm

• Application for Exemption of Goods Exported from Texas (50-113):
https://comptroller.texas.gov/forms/50-113.pdf

3.16 Local 312 Tax Abatement

Chapter 312 of the Texas Tax Code permits local taxing units to enter into agreements with property owners providing for the abatement of all or part of the ad valorem of real property taxes and/or tangible personal property, provided that the property owner makes specified improvements or repairs to the real property. The code, also known as the Property Redevelopment and Tax Abatement Act, allows the governing bodies of cities, counties, and special purpose districts to exempt all or part of the taxable value of new investments for a period not to exceed 10 years. School districts may not enter into tax abatement agreements.

To be eligible for an abatement, a project must be a new facility or an expansion or modernization of an existing one. Abatement agreements are required to include certain provisions. They must specify the improvements to be made to the real property and provide access for city or county employees to verify that the agreements are followed. The agreements must require payment of the forgone real property taxes if a property owner fails to comply with the abatement terms. In addition, annual certificates of compliance must be filed with the applicable taxing units to ensure accountability and visibility for the public.

For additional information, visit: https://comptroller.texas.gov/economy/development/

3.16.1 Bowie County Tax Abatement Program

Projects may be eligible for an abatement of taxes by Bowie County (Texas) on the value added to real or new business personal property. An application for abatement of County taxes must be filed with the County Judge's Office. The Bowie County Commissioners' Court has final authority on the level and term of the abatement program.

To be eligible, projects need to meet the following criteria:

- Minimum $10,000,000 investment.
- Creation of jobs will be a factor and will be stated in the application.
- Up to maximum term as allowable by law, or 10-years.

There are no preset annual abatement amounts or percentages.

For more information, visit: Bowie County-TX Tax Abatement Program & Guidelines FY2024-2026.pdf

Or reach us at (903)223-9841 or Eric.Voyles@TexAmericasCenter.com

3.16.2 Texarkana College Tax Abatement Program

Projects may be eligible for an abatement of taxes by Texarkana College (Texas) on the value added to real or new business personal property. An application for abatement of the Texarkana College taxes must be filed with the Texarkana College President's office. The Texarkana College Board of Trustees has final authority on the level and term of the abatement program.

To be eligible, projects need to meet the following criteria:

- A facility must be a manufacturing, assembly, regional distribution facility, biomedical or biotechnical research facility, or other basic industry.
- Standard 6-Year Abatement: is 90% if the capital cost if the project improvements are over $5,000,000, or 50 or more new permanent jobs are created and sustained each year of the abatement.
- Special 10-Year Abatement: is applicable to a project if the project, in addition to meeting the criteria for the Standard six-year abatement above, also meets one of the following criteria:
    - The project is located in a state-approved Enterprise Zone, the term of the abatement can be up to ten years.
    - If the initial total project costs are greater than $50,000,000, the term of the abatement can be up to ten years.

For more information, reach us at (903)223-9841 or Eric.Voyles@TexAmericasCenter.com

4 FINANCING AND FINANCIAL ASSISTANCE

4.1 US SMALL BUSINESS ADMINISTRATION (SBA) 7(A) LOAN PROGRAM

The 7(a) Loan Program, SBA's primary business loan program, provides loan guaranties to your lender that allows them to provide you with the financial help you need for your small businesses, even with special requirements. The maximum loan amount for a 7(a) loan is $5 million. 7(a) loans can be used for:

- Acquiring, refinancing, or improving real estate and buildings.
- Short- and long-term working capital.
- Refinancing current business debt.
- Purchasing and installation of machinery and equipment.
- Purchasing furniture, fixtures, and supplies.
- Changes of ownership (complete or partial).
- Multiple purpose loans, including any of the above.

For more information, visit: https://www.sba.gov/funding-programs/loans/7a-loans

4.2 US SMALL BUSINESS ADMINISTRATION (SBA) 7(A) WORKING CAPITAL PILOT PROGRAM

The Working Capital Pilot (WCP) Program offers a structured line of credit, made by 7(a) lenders, and backed by the SBA, designed to give greater flexibility than a traditional term loan.

The WCP represents a significant expansion of the SBA's loan programs by adding a line of credit product with an innovative fee structure engineered to increase flexibility for small businesses and lenders, providing more options when structuring a line of credit to meet businesses' specific needs.

The WCP will support lines of credit up to $5 million and introduces a series of innovative features.

For more information, visit: 7(a) Working Capital Pilot program | U.S. Small Business Administration

4.3 US SECTION 108 LOAN GUARANTEE PROGRAM OVERVIEW

The Department of Housing and Urban Development (HUD) Section 108 Loan Guarantee Program (Section 108) provides communities with a source of low-cost, long-term financing for economic and community development projects. Section 108 financing provides an avenue for communities to undertake larger, more costly projects, where they may have limited resources to invest in upfront.

Section 108 can fund economic development, housing, public facilities, infrastructure, and other physical development projects, including improvements to increase their

resilience against natural disasters. This flexibility of uses makes it one of the most potent and important public investment tools that HUD offers to states and local governments.

Section 108 assistance can be deployed in two ways:

- Directly by the community or its governmental or non-profit partner to carry out an eligible project, or
- Indirectly with a community or its partner re-lending (or, in limited circumstances, granting) the funds to a developer or business to undertake an eligible project.

For more information, visit: https://www.hudexchange.info/programs/section-108/

4.4 Texas Enterprise Fund

The Texas Enterprise Fund (TEF) can be used for a variety of projects including infrastructure, community development, job training, and direct business incentives. The fund is used primarily to attract new businesses to the state or to assist existing businesses with substantial expansions. It is considered to be the state's "deal closing" fund and can be used in conjunction with other incentives and resources to complete a competitive package for an economic development project. To be eligible for support, a project must demonstrate a significant return on the state's investment and have strong local support.

To begin the process, an applicant accesses the online Texas Enterprise Fund Application Portal, HERE, and submits a completed request to the Economic Development Office of the Governor. The office staff reviews the application and makes a recommendation to the Governor who negotiates the terms of each grant with the applicant, and if the grant is approved, enters into a contract with the recipient. The Governor, Lt. Governor, and Speaker of the Texas House must unanimously agree in favor of a project within 90 days of receiving the request from the Governor in order for an award to be granted. The Lt. Governor and Speaker may request an additional 14 days to consider an application. Terms of the contract include the amount of the grant, the minimum number of jobs that will be created, the date those jobs will be created, and the average wages to be paid. The agreement also must contain "claw-back" provisions describing how grant funds will be repaid to the State in the event that an applicant fails to live up to the negotiated terms.

With a rolling application period, eligible companies must submit a complete application packet to be considered for a TEF grant. To learn more about the TEF, please follow this link: https://gov.texas.gov/business/page/texas-enterprise-fund

4.5 DOW Office of Strategic Capital (OSC) Promising Technologies Loan Program

The Office of Strategic Capital (OSC) is a new federal loan program operated by the U.S. Department of War (DOW) that provides direct loans and loan guarantees to private sector companies and investment entities. Its purpose is to attract and scale private capital into U.S. critical technology and supply chain sectors that are vital to

national and economic security. The loan program has approximately $984 million available, with individual loans generally ranging from $10 million to $150 million. OSC loans are available to U.S.-based businesses (public or private) that:

- Operate in one of the statute's 31 critical technology categories
- Demonstrate creditworthiness and viable repayment ability
- Show projects with broad commercial demand beyond solely federal contracts; Companies heavily reliant on federal procurement generally are not eligible.

Loan Terms are intended to make borrowing more affordable:

- Flexible long-term repayment schedules
- Interest rates tied to comparable U.S. Treasury yields plus risk margin
- Sculpted amortization to match project cash flows
- Potential deferred payment periods

Application Process (Initial Round):

- The OSC published an initial NOFA that opened in January 2025 and closed in early February 2025 for Part 1 applications.
- Applicants submitted basic eligibility info in Part 1, and selected firms were invited to proceed to Part 2 for detailed underwriting and negotiation.

For more information on the DOW OSC Promising Technologies Loan Program, visit: https://www.cto.mil/osc/credit-program/#:~:text=Who%20we%20are:,Eligibility

4.6 Texas Industrial Revenue Bond (TIRB)

Industrial Revenue Bonds (IRBs) provide a source of tax-exempt or taxable bond financing for projects involving significant private activity from new and existing businesses, encourages employment, and expands the tax base of a community. IRBs are issued by Industrial Development Corporations sponsored by a government unit, but their proceeds are passed on to private businesses, which are generally responsible for debt service payment. As such, the bonds do not constitute debts of or obligations of the sponsoring governmental unit, the IDC, or the State of Texas, except for Sales Tax Bonds. There are 5 types of IRBs available:

4.6.1 Tax-Exempt Industrial Revenue Bonds for Manufacturing Projects

Issued to finance land and depreciable property for manufacturing facilities. An annual lottery is held for volume cap allocation.

- Maximum Issue Amount: $10,000,000
- Maximum Project Capital Expenditure: $20,000,000
- Subject to State Volume Cap? Yes.

4.6.2 Tax-Exempt-Facility Bonds

Issued to finance certain facilities such as airports, dock and wharf facilities, mass commuting facilities, high-speed inter-city rail facilities, or certain qualified

hazardous waste facilities. Facility must be governmentally owned but may be leased or subject to management contracts with businesses.

- Maximum Issue Amount: No limit.
- Maximum Project Capital Expenditure: No Limit.
- Subject to State Volume Cap? Depends on facility type.

4.6.3 Taxable Industrial Revenue Bonds:

- Maximum Issue Amount: No limit.
- Maximum Project Capital Expenditure: No limit.
- Subject to State Volume Cap? No.

4.6.4 Sales Tax Bonds:

Bonds are available only to those cities which have adopted an economic development sales and use tax (*TexAmericas Center is not located in a city, so we do not have access to this bonding feature*).

4.6.5 Empowerment Zone Bonds:

Bonds are allowable only for projects located in federally designated empowerment zones or enterprise communities (*TexAmericas Center is not located in such a Zone, so does not have access to this bonding feature*).

For more information on TIRB's, visit: https://gov.texas.gov/business/page/industrial-revenue-bonds

4.7 Texas Private Activity Bond Allocation Program

Private Activity Bonds are bonds issued by or on behalf of a State or Local Government for the purpose of providing special financial benefits for qualified projects. If the bonds meet specific criteria, the interest earned may be tax-exempt. The financing is most often for projects of a private user, and the government generally does not pledge its credit. Private activity bonds are sometimes referred to as conduit bonds. Tax-exempt financing of "private activities" has been limited by federal law since the passage of the Tax Reform Act of 1986 (the "Tax Act"). Private activity bonds are those which have met any or all of the following tests:

- Private Business Use Test – more than 10% of the proceeds are to be used for any private business use.
- Private Security or Payment Test – payment on principal or interest of more than 10% of the proceeds is directly or indirectly secured by, or payments are derived from, a private business use.
- Private Loan Financing Test – proceeds will be used to make or finance loans to persons other than governmental units.

The Tax Act also restricts the types of privately-owned public purpose projects which can take advantage of tax-exempt financing. The types of issues authorized, which are relevant to this section, are mortgage revenue bonds (MRBs), small-issue industrial development bonds (IDBs), certain state-voted bond issues, student loan bonds, and

those for a variety of "exempt facilities", including qualified residential rental projects (multi-family housing), sewage facilities, solid waste disposal facilities, and hazardous waste disposal facilities.

For more information regarding the Private Activity Bond Allocation Program, visit: https://www.brb.texas.gov/pab-program-overview/

4.8 Texas Small Business Credit Initiative (TSBCI)

The TSBCI consists of a Capital Access Program (CAP) and a Loan Guarantee Program (LGP). Socially and Economically Disadvantaged Individuals (SEDI), Very Small Businesses (VSB) or other business owners should contact their preferred lender or a Texarkana Area lender for details on how to participate. Both are open to eligible new and existing Texas businesses with 499 or fewer employees.

These programs will assist small business growth and create new jobs through increased access to small business funding. In addition, the TSBCI programs will assist all small businesses, but will focus on traditionally marginalized and those that have been impacted by the COVID-19 pandemic. TSBCI is administered by EDT's Economic Development Finance Division, within the Office of the Governor, on behalf of the U.S. Department of the Treasury.

4.8.1 Texas Capital Access Program

The Capital Access Program (CAP) is a partnership between the State of Texas and select non-profit lenders to increase access to financing for small and medium-sized businesses and non-profits, which face barriers to accessing capital or fall outside the guidelines of conventional lending. The program facilitates loans which are underwritten by the participating non-profit lenders and supported by the state contributions to a loan loss reserve fund, which provides portfolio insurance for these business loans.

4.8.2 Texas Loan Guarantee Program

A guaranteed loan is a loan that a third-party guarantee's—or assumes the debt obligation for—in the event that the borrower defaults. In this case, the guaranteed loan is guaranteed by a Texas government agency, which will purchase the debt from the lending financial institution and take on responsibility for the loan.

For more information on TSBCI programs, visit: https://gov.texas.gov/business/page/tsbci

4.9 Texas Small & Diverse Growth Fund

TexAmericas Center has resource partners that are here to help level the playing field with customized lending plans that will help you strategically grow your business. Our Small & Diverse Growth Fund for minority and women-owned businesses offers more

flexible underwriting and collateral requirements than traditional lending programs and is designed specifically to meet your needs as a small business owner.

Get started in 5 easy steps:

- Complete a short inquiry form and then sign up for a consultation with an Entrepreneurship Specialists.
- Complete their Financial Readiness Assessment and work with their team to develop a strategic growth plan.
- Apply for a loan starting at $5,000 or all the way up to $50,000.
- Wait for a Decision - turnaround typically in 3 business days.
- Take advantage of no-cost business coaching throughout the life of your loan.

For more information, reach us at (903)223-9841 or Eric.Voyles@TexAmericasCenter.com

4.10 Texas Military Value Revolving Loan Fund

The Texas Military Value Revolving Loan Fund (TMVRLF) is designed to:

- Assist defense communities in enhancing the military value of an existing or former military facility.
- Provide financial assistance to defense communities for job creating economic development projects that minimize the negative effects of a defense base realignment or closure decision that occurred in 1995 or later.
- Provide financial assistance to defense communities for an infrastructure project to accommodate new or expanded military missions resulting from a base realignment and closure decision that occurred in 1995 or later.

The TMVRLF provides a low-cost source of capital to eligible communities who meet the application criteria. The minimum amount of a loan is $1million, while the maximum amount of a loan is determined by the availability of funds and the creditworthiness of the applicant. State funding will be obtained through the sale of general obligation (GO) bonds. The State may provide up to 100% of the cost of the described project, dependent upon the creditworthiness of the applicant.

For more information, reach us at (903)223-9841 or Eric.Voyles@TexAmericasCenter.com

4.11 Texas Product Development & Small Business Incubator Fund (PDSBI)

The Texas Product Development and Small Business Incubator Fund, collectively PDSBI, is a revolving loan program financed through original bond issuances. The Office of the Governor, Texas Economic Development Bank administers the funds at the direction of the Governor's appointed nine-member board. The primary objective of the program is to aid in the development, production, and commercialization of new or improved products, and to foster and stimulate small business growth in the state. The fund provides asset-based lending with flexible loan terms, competitive Loan-to-Value (LTV) and below-market interest rates. Loan proceeds can be used for a broad range of capital and operating expenditures. Your company can secure loans with property,

plant or equipment, which can be amortized over the life of the asset. Communities or individual investors can assist as Guarantors.

To be eligible, applicants must have at least three years of operating history and have unencumbered assets available for collateral. Preference for funding is given to the state's defined industry clusters including, but not limited to: nanotechnology, biotechnology, biomedicine, renewable energy, agriculture and aerospace. Texas is interested in creating and retaining high-quality jobs.

For more information, contact The Office of the Governor, Department of Economic Development Finance which administers the Fund.

4.12 Texas Moving Image Industry Incentive Program

The Texas Moving Image Industry Incentive Program is designed to provide grants to qualified applicant production companies to promote industry and workforce growth in film, television, video game and animation in Texas.

The incentive is available in the form of a cash grant from 5% to 22.5% of qualified in-state spending for eligible projects. Commercial and reality television projects are eligible for a cash production grant from 5% to 12.5% of qualified in-state spending. Both live action and animated projects are eligible. Grants are available upon project completion and submission of proof of eligible spending to the Texas Film Commission. There are no maximum grant amounts.

Specific eligibility qualifications for projects including investment thresholds, employment requirements, and content apply.

More information is available through the Texas Film Commission at http://governor.state.tx.us/film/incentives/miiip/

4.13 ATCOG Small Business Administration 504 Loan Program

The SBA 504-loan program is a long-term, fixed-rate financing tool, which is based on Co-Lender financing between a traditional provider and the SBA. It is meant to facilitate the acquisition of fixed capital assets for a small business' expansion or modernization. Typically, a 504 project includes:

- A loan secured from a private sector lender with a senior lien covering up to 50% of the project cost.
- A loan secured from a Certified Development Company (CDC) and backed by a 100% SBA-guaranteed debenture with a junior lien covering up to 40% of the project cost.
- A contribution from the borrower of 10-20% of the project cost (equity) based on qualification criteria.

For more information, visit: https://www.atcog.org/economic-development

4.14 ATCOG East Texas Rural Access Program

The East Texas Rural Access Program (ETRAP) RLF is primarily for the healthcare industry in a 38-county area and was established in 2003 with initial funding from the Robert Wood Johnson Foundation for $500,000 and a USDA Rural Business Enterprise Grant for $200,000. The purpose of the fund is to aid in financing inventory, working capital, equipment & real estate. There is no Job/loan ratio. This fund has the following loan terms:

- Minimum Loan Amount- $25,000
- Maximum Loan Amount- $150,000
- Loan Term- 5-20 years.
- Rate – Floating Prime rate plus 1%
- Collateral- real estate, equipment, accounts receivable.
- Equity Injection- 25%

For more information, visit: https://www.atcog.org/economic-development

4.15 ATCOG Chapman Revolving Loan Fund

The Chapman RLF is primarily for public entities (IDA, IDC, Cities, nonprofit 501 (c) 3's) in a nine-county area and was established in 1995 with initial funding from a HUD grant of $1.4 million. This fund has the following loan terms:

- Minimum Loan Amount- $35,000
- Maximum Loan Amount- $250,000
- Loan Term- 5- 20 years.
- Rate – 3% fixed for the life of the loan.
- Collateral- Assignment of Sales Tax Revenue.
- Equity Injection- 20%
- Purpose – inventory, working capital, equipment, and real estate.
- Job/loan ratio- 1/$35,000

For more information, visit: https://www.atcog.org/economic-development

4.16 Bowie County PACE Program

The Texas Property Assessed Clean Energy (PACE) program provides low-cost, long-term financing for water and energy efficiency upgrades to commercial and industrial properties. PACE improvements add value to the property and reduce utility bills, with the upgrades typically paying for themselves with positive cash flow over time. Bowie County will work with commercial lenders and property owners to pursue improvements using property assessments as a secure repayment mechanism. Eligible upgrades are financed over time through a voluntary property tax assessment attached to the property.

Under a PACE arrangement, private property owners evaluate measures that achieve energy savings and obtain financing, repaid as an assessment on the building. The

assessment mechanism allows access to low-cost, long-term capital to finance up to 100% of improvements to the property. By eliminating upfront costs, extending financing, and simplifying the transfer of repayment obligations to new owners upon sale, PACE overcomes challenges that have hindered building energy efficiency and related projects.

For more information, visit https://www.texaspaceauthority.org/bowie/ or Texas PACE Program | Lone Star PACE

4.17 Texas People Fund

PeopleFund is a Texas-based nonprofit Community Development Financial Institution (CDFI) that provides flexible financing and business support to startups, small businesses, manufacturers, logistics companies, and expanding employers that may not qualify for conventional bank financing. Through programs including working capital, equipment financing, real estate loans, SBA Microloans, SBA 504 loans, and lines of credit, PeopleFund can help bridge financing gaps and complement local, state, and federal incentive programs. For qualifying projects locating at TexAmericas Center, PeopleFund may serve as an additional financing resource to accelerate project implementation, support business growth, and create quality jobs.

For more information, visit: https://peoplefund.org

5 UTILITY INCENTIVES

5.1 AEP/SWEPCO SPECIAL TARIFF RATES

AEP/SWEPCO has several specific rate schedules (tariffs) across its Texas service territory. Below are those industries or services covered showing how the company differentiates by job creation, industry, voltage level, load type or special condition.

- **Economic Development Rider** *For job creating projects that will also increase electricity usage.*
    - The Economic Development Rider (EDR) is a tool used to encourage job creation, investment, and load growth within the communities in the AEP Southwestern Electric Power Company (AEP/SWEPCO) service territory. The EDR, which is an incentive applied to a portion of the demand charges on a company's power bill, is available to new and existing expansion customers anticipating a new project that will receive electric services and will meet the requirements of this program. The minimum requirement for jobs is four, and the minimum requirement for new electric load is 500 KW.

- **Electric Furnace Services (EFS)** *For electric-furnace customers (metal processing).*
    - If your facility involves electric or arc furnaces for metal processing. It typically applies to large loads (≈500 kW+), with high demand charges and power-factor requirements. Listed as Sheet IV-5 in SWEPCO's Texas tariff (effective Aug 28, 2025), it may now be combined with the Metal Melting Service (MMS). Review the latest tariff for exact $/kW and $/kWh rates and contact SWEPCO for details or custom terms.

- **Metal Melting Service (MMS)** *Distribution voltage and 69kV or higher versions.*
    - If your facility involves metal melting (electric-furnace, arc-furnace, etc.), this schedule is designed for you. But you'll want to pull the latest "Sheet No. IV-6 / IV-7 / IV-8" from the Tariff Manual (effective date August 28, 2025, revision) and perhaps contact SWEPCO for any contract or custom terms because these loads often involve special service agreements.

- **Oil Field Large Industrial Power Schedule (OLI)** *For oil-field service loads.*
    - If you are a large oil-field customer in East Texas, this tariff is tailored for you. Because the exact charge numbers might vary (and may include negotiated contract terms), you'll want to review the latest "Sheet No. IV-13" in the Tariff Manual (effective date listed as March 1, 2022, in one header) for the full details.

- **Cotton Gin Service** *For the cotton-gin industry.*

- This tariff is appropriate for cotton gin operations (likely high seasonal loads). You'll need to review "Sheet No. IV-14" in the latest tariff book for the current demand and energy charge breakdown.

For more information, visit: SWEPCO Texas Tariff Manual or reach out to John Jones jrjones@aep.com or Eric Basinger esbasinger@aep.com.

5.2 AEP Large Load Fuel Cell Technology Program

AEP is offering large customers a customized solution to secure up to 1 gigawatt (GW) of on-site or customer-specific generation utilizing advanced solid oxide fuel cell technology. Upon securing agreements with customers, AEP will collaborate with Bloom Energy to implement this cutting-edge generation solution, bridging energy needs while the grid infrastructure is expanded to meet growing demand.

AEP will engage with regulators to obtain the necessary approvals for these projects, which represent the largest utility-scale deployment of fuel cell technology in the United States. The costs associated with these initiatives will be borne by participating customers under tailored contractual agreements.

Initially, the fuel cells will operate on natural gas, with the capability to transition to hydrogen as a cleaner alternative in the future. Power generation from these fuel cells is expected to commence within 24 to 36 months, providing an innovative and scalable energy solution to meet customer needs.

For more information, visit: AEP Leveraging Fuel Cell Technology to Power Data Center Growth

6 Other Forms of Assistance

6.1 Texas Manufacturing Network (TMAC)

TMAC delivers hands-on business management, technology, and operations solutions to a wide range of businesses, including manufacturing, distribution, logistics, construction, health care and government. They have a wide array of services that accelerate profitable growth by developing and improving profits, products, processes, technologies, and people. Focus areas include Strategic Management, Technology and Operations.

TMAC is a NIST MEP approved Center of the MEP National Network, a unique public-private partnership that delivers comprehensive, proven solutions to U.S. manufacturers, fueling growth and advancing U.S. manufacturing.

For more information, visit: https://tmac.org/

6.2 TexAmericas Center Payment In Lieu Of Tax (PILOT) Agreement

PILOT Agreements only pertain to TexAmericas Center owned property.

Special legislation was approved by the Texas Legislature that established TexAmericas Center (TAC) as a Local Redevelopment Authority, a State of Texas Special Purpose District. This status established TAC owned property, including Build-To-Suit for Lease, as exempt from real property ad valorem taxes customarily assessed by the taxing entities in Bowie County, Texas. As a result of this tax-exempt status TAC instituted a Payment In Lieu of Tax (PILOT) program applicable to tenants' leasing facilities from TAC. The purpose of the PILOT program is to provide the local taxing jurisdictions, especially the school districts, with tax revenues they would have normally received had the tenant bought the facility instead of leasing it from TAC (a tax-exempt entity).

Note that this program only applies to real property, the tangible Business Personal Property (BPP) owned by the tenant would still be subject to full appraisal and taxes due, whether the tenant owns the facility or leases it from TAC.

There are potential prescribed benefits to the tenant under the PILOT program:

- The base level of the PILOT charges is ten percent (10%) less than the tenant would pay if they in fact owned the real property.
- There is potential for increased reductions in the PILOT charges as an economic development benefit to the tenant. This increased reduction is based on:
    - the number of jobs created,
    - wages to be paid, and
    - the capital investment to be made by the tenant.
- Under certain scenarios where the tenant creates more than 100 Full-Time Equivalent (FTE) jobs and / or has a capital investment greater than ten million

dollars ($10,000,000.00), the PILOT charges may be further reduced as an economic development incentive.

The provisions of the PILOT program will be included in the tenant's Lease Agreement.

For more information, reach us at (903)223-9841 or Eric.Voyles@TexAmericasCenter.com

6.3 Cost Segregation at TexAmericas Center

Cost segregation is a strategic tax planning tool that allows businesses to accelerate depreciation on certain components of a building or improvement project. Instead of depreciating all property improvements over the standard 39-year schedule for commercial real estate, cost segregation identifies specific assets—such as lighting, flooring, electrical systems, and HVAC—as personal property or land improvements. These assets can be depreciated over shorter time periods (5, 7, or 15 years), leading to increased depreciation deductions in the early years of occupancy.

For **tenants leasing from TexAmericas Center**, cost segregation can offer significant financial benefits, especially when making leasehold improvements or customizing space for operational needs. Although tenants do not own the buildings, they often invest in interior buildouts or infrastructure upgrades that may qualify for accelerated depreciation.

By conducting a cost segregation study, tenants can:

- Reduce taxable income in the early years of their lease
- Improve cash flow to reinvest in operations or expansion
- Maximize the value of tenant improvements

TexAmericas Center's flexible lease options and development-ready sites make it an ideal location for businesses seeking to tailor space to their operations. Cost segregation offers tenants a practical way to recover costs more quickly and enhance the financial efficiency of their investment.

For more information, reach us at (903)223-9841 or Eric.Voyles@TexAmericasCenter.com

6.4 Texas Commission on Environmental Quality's (TCEQ) Expedited Permitting Program

TCEQ is charged with issuing permits and other authorizations for controlling air pollution, managing hazardous and nonhazardous waste and surface water, protecting water quality and safe and adequate drinking water, remediating soil and groundwater, and safely operating in situ mines.

The goal in most program areas is to review 90% of all permit applications within the established time frames. Air Permitting has a goal to review 75% of all permit applications with the established time frames. TCEQ had siloed the Expedite Team in the following categories:

- Air permits
- Waste permits
- Water quality permits
- Water right permits
- Water supply authorizations
- Radioactive material licenses
- Permits and authorizations for underground injection control (UIC)

Applicants must file an "Expedited Permitting Request" form and cover letter with the application. There is a nominal fee associated with the request, primarily to cover dedicated resources. TCEQ suggests (and TexAmericas Center agrees) holding a pre-application meeting to discuss the project, regulatory applicability including beset available control technology (BACT), air dispersion modeling, project timing, etc.

TexAmericas Center has experience working with TCEQ with its own RCRA permits and through TCEQ's expedited permitting process via Expal USA's application in which its own RCRA process was shortened by four months.

More information on the Program can be found here.

6.5 Northeast Texas Small Business Development Center

The SBDC is a partnership program with the U.S. Small Business Administration and Northeast Texas Community College designed to provide small businesses with the practical assistance needed to survive, grow and prosper. The SBDC program is a nationwide small business assistance network that links the resources of federal, state and local governments to those of colleges, universities and the private sector to meet the specialized needs of small businesses. Our mission is to help new entrepreneurs realize their dream of business ownership and to help existing small businesses remain competitive in the complex marketplace of an ever-changing global economy.

For more information, visit Small Business Development Center (SBDC) | Northeast Texas Community College (ntcc.edu)

6.6 U.S. Export Assistance Centers (USEAC)

Located in metropolitan areas throughout the country, U.S. Export Assistance Centers (USEAC's) support American small businesses who want to compete globally by exporting. The Dallas/Fort Worth District Office services 72 counties in northeastern Texas, including Bowie County. Services offered include funding programs, counseling, federal contracting certifications, and disaster recovery.

For more information, visit Dallas / Fort Worth | U.S. Small Business Administration (sba.gov)

6.7 APEX Accelerators Program

The APEX Accelerators program, formerly known as Procurement Technical Assistance Program (PTAP), under management of the Department of Defense (DOD) Office of Small Business Programs (OSBP), plays a critical role in the Department's efforts to identify and help a wide range of businesses enter and participate in the defense supply-chain. The program provides education and training to ensure that all businesses become capable of participating in federal, state, and local government contracts. The University of Texas at Arlington - Cross Timbers APEX Accelerator is the office that services Bowie County.

To learn more about the program, visit https://www.apexaccelerators.us/#/

For more information on local and national Procurement Technical Assistance Centers (PTACs), visit Help for Government Contracting - APTAC - Association of Procurement Technical Assistance Centers (aptac-us.org)

6.8 Texoma Semiconductor Tech Hub

The Texoma Tech Hub is a premier innovation and entrepreneurial center dedicated to fostering technological growth and economic development in the Texoma region. Its mission is to create a thriving ecosystem that supports startups, established companies, and tech professionals by providing the resources, mentorship, and networks necessary to succeed in today's rapidly evolving digital landscape. The Hub aims to be a catalyst for regional prosperity by driving innovation, promoting collaboration, and empowering local businesses with the tools they need to grow and compete globally.

The Texoma Tech Hub serves a wide range of industries, including information technology, cybersecurity, software development, advanced manufacturing, and digital marketing. Its objectives are to build a sustainable tech ecosystem by providing access to high-quality educational resources, creating job opportunities in emerging sectors, and enhancing the regional workforce through skills training and certifications. Additionally, the Hub seeks to bridge the gap between innovation and business needs by fostering partnerships between entrepreneurs, investors, educational institutions, and industry leaders.

Services provided by the Texoma Tech Hub include business incubation and acceleration programs, co-working spaces, mentorship from industry experts, access to venture capital and funding opportunities, and workshops tailored to the needs of tech entrepreneurs. The Hub also offers specialized training and certification programs in emerging technologies such as data science, artificial intelligence, and cloud computing. Through regular tech meetups, hackathons, and networking events, the Hub encourages collaboration and knowledge-sharing, making it a central hub for tech innovation in the region.

For more information on the Texoma TechHub visit https://www.texomatechhub.org/ or reach out to Eric.Voyles@TexAmericasCenter.com

6.9 AIST Solutions America – International Research & Innovation Platform

AIST Solutions America LLC (AISol America) is the U.S. subsidiary of AIST Solutions Co., the commercialization arm of Japan's National Institute of Advanced Industrial Science and Technology (AIST), a leading Japanese government-affiliated research institute and technology think tank. AIST advances industrial technologies in AI and semiconductors, advanced materials, digital platforms, energy systems, biotechnology, and circular economy solutions.

In 2024, AISol America established its first U.S. base in Wake Village, Texas, selecting the Texarkana region for its cost advantages, industrial capacity, and higher education partnerships. The company formed a formal research partnership with Texas A&M University–Texarkana — AIST Solutions' first with a U.S. university — integrating international R&D assets with TAMUT's engineering and technology programs while supporting workforce development.

AISol America also facilitates proof-of-concept development, technology transfer, IP consultation, and startup creation, strengthening the region's global innovation ecosystem and supporting advanced manufacturing investment at TexAmericas Center.

For more information regarding the AIST Solutions and Texas A&M University–Texarkana partnership, visit:
https://www.tamut.edu/news/2025/8/aist-solutions-partnership.html

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