



**Title:** Marana Job Creation Incentive Program (MJCIP)

**Effective Date:** January 1, 2013

**Type of Action:** Approved by Marana Resolution No. 2012-087

**Revision History:** Marana Resolution Nos. 2017-029, 2021-052, 2022-055, 2024-109

### **Purpose**

The purpose of the Marana Job Creation Incentive Program (MJCIP) is to make the Town of Marana more competitive in the attraction, retention, and expansion of job-creating businesses and industries.

### **Definitions**

1. **Targeted Employer:** A non-retail business or industry, except for those retail businesses or industries described in paragraph c, below, that meets all of the following qualifications:
  - a. Relocates or expands into buildings and other improvements for which at least \$24,000 in Marana construction sales tax has been generated since January 1, 2013. The qualification set forth in this paragraph is referred to in the MJCIP as the “Minimum Construction Requirement.” The Targeted Employer is responsible to track and provide supporting documentation for Marana construction sales tax actually paid in connection with the construction of Targeted Employer’s facility. Any contractor who does other taxable construction work in the town limits of Marana while working on Targeted Employer’s facility must provide Marana with a separate accounting of Marana construction sales tax paid in connection with the construction of Targeted Employer’s facility.
  - b. Since January 1, 2013, has created at least ten new jobs in Marana with wages that equal or exceed \$40,000.
  - c. Notwithstanding the general exclusion of retail businesses and industries, automobile and recreational vehicle dealerships may qualify as Targeted Employers if they meet all of the qualifications outlined in paragraphs a and b, above. In addition, other retail businesses and industries similar to those enumerated in this paragraph c may qualify as Targeted Employers for purposes of this resolution, if approved by the Town Manager and if the

Town Attorney determines that including them is within the Town's legal authority.

- d. Notwithstanding the provisions of paragraphs a and b above, data centers, as defined in the Marana Town Code, are excluded from the definition of Targeted Employer for purposes of the MJCIP.
2. **Marana construction sales tax:** Marana transaction privilege taxes (currently 4%) generated pursuant to Section 8-415 and 8-416 of the Marana Tax Code from construction contracting and speculative builder activities.

### **Economic Incentives**

The Town Manager is authorized to implement the economic incentives set forth below at a cost, for each Targeted Employer, not to exceed the Marana construction sales tax revenues received by the Town for the construction of that Targeted Employer's facility.

- A. Employee Relocation Expense Allowance. An allowance of \$3,000 to cover moving, transportation, title, recording, and other costs associated with relocating an eligible employee, through an employer-assisted housing program, to an employee-purchased residence within the town limits of Marana. Only one \$3,000 allowance shall be permitted for each employee-purchased residence. To be eligible, an employee shall have moved from outside of the Marana town limits into an employee-purchased residence within the town limits of Marana and must be an employee of the Targeted Employer who works in Marana.
- B. Interstate 10 Corridor Beautification Reimbursement. Actual costs for beautification of Targeted Employer's facilities and adjacent public right-of-way located in the town limits of Marana along the Interstate 10 corridor, including installation of landscaping and attractive signage for new and existing Targeted Employer facilities and improvement of existing Targeted Employer facility façades to more closely conform to the adopted Marana commercial design standards.
- C. Student Internship and Training Opportunities Costs. Actual costs of internship and training programs that educate high school and college students who are Marana residents in the Targeted Employer's primary field of business or industry.
- D. Job Training. Actual costs of training programs for new or existing employees, including but not limited to the cost of course design and development, instruction costs for job-specific training, training materials and supplies, and training facility rental.
- E. Sustainable Development. Actual costs associated with solar and/or wind energy improvements, low environmental impact development, and other green industry best practices.

- F. Public Infrastructure Costs. Actual costs of constructing public infrastructure needed to serve the Targeted Employer’s facilities, including without limitation the cost of any Town of Marana-adopted development impact fees paid by or on behalf of the Targeted Employer toward public infrastructure.
- G. Other Similar Incentives. Actual costs of any other economic incentive similar to those enumerated in this resolution that the Town Manager approves and the Town Attorney determines is within the Town’s legal authority.

For each Targeted Employer, the economic incentives authorized by this Marana Job Creation Incentive Program are available for a period of three years, beginning on the date the Town issues a certificate of occupancy for the Minimum Construction Requirement, and ending on the third anniversary of that date.

While the MJCIP is in effect and during the three-year period described above, the use of those Marana construction sales tax revenues addressed by the MJCIP shall control over any other conflicting or different use of Marana construction sales tax revenues as directed in previously-adopted Marana resolutions.

**Responsibilities**

The Town Manager is authorized to administer and interpret the Marana Job Creation Incentive Program, and the various Town officers and employees are authorized and directed to perform all acts necessary or desirable to give effect to the MJCIP.

**MJCIP Term**

Pursuant to Marana Resolution No. 2022-055, the Marana Job Creation Incentive Program sunsets on April 4, 2032.