

A qualifying project must predominantly conduct an activity that is any one or more of the following:

A. Described by NAICS Code:	
1133	Logging
115111	Cotton Ginning
2121	Coal Mining
22111	Electric Power Generation
221330	Steam and Air-Conditioning Supply
31 (Other than 311811)	Manufacturing (Other than Retail Bakeries)
32	Manufacturing
33	Manufacturing
423	Merchant Wholesalers, Durable Goods
424	Merchant Wholesalers, Nondurable Goods
482	Rail Transportation
4862	Pipeline Transportation of Natural Gas
48691	Pipeline Transportation of Refined Petroleum Products
48699	All Other Pipeline Transportation
48819	Other Support Activities for Air Transportation
4882	Support Activities for Rail Transportation
4883 (Other than 48833)	Support Activities for Water Transportation (Other than Navigational Services to Shipping)
493	Warehousing and Storage
5121 (Other than 51213)	Motion Picture and Video Industries (Other than Motion Picture and Video Exhibition)
5122	Sound Recording Industries
513	Publishing Industries
517	Telecommunications
518 (without regard to the premise that data processing and related services be performed in conjunction with a third party)	Computing Infrastructure Providers, Data Processing, Web Hosting, and Related Services
51929	Web Search Portals and All Other Information Services
52232	Financial Transactions Processing, Reserve, and Clearinghouse Activities
54133 (if predominantly in furtherance of another activity described in this article)	Engineering Services
54134 (if predominantly in furtherance of another activity described in this article)	Drafting Services
54138	Testing Laboratories and Services
5415	Computer Systems Design and Related Services
541614	Process, Physical Distribution, and Logistics Consulting Services
5417	Scientific Research and Development Services
55 (if not for the production of electricity)	Management of Companies and Enterprises
561422 (other than establishments that originate telephone calls)	Telemarketing Bureaus and Other Contact Centers
562213	Solid Waste Combustors and Incinerators
56291	Remediation Services
56292	Materials Recovery Facilities
611512	Flight Training
927	Space Research and Technology
92811	National Security

B. The production of biofuel

C. A renewable energy generation facility that is owned by one or more electric providers, for providing electric service at retail in Alabama.

D. The conduct of original investigations undertaken on a systematic basis to gain new knowledge or the application of research findings or other scientific knowledge to create new or significantly improved products or processes.

E. The national or regional headquarters for a company that conducts significant business operations outside the state and that will serve as the

F. A target of the state's economic development efforts pursuant to the comprehensive economic development plan, CatAllyst, or any amended version.

Target Sectors:

- * Agriculture & Food
- * Bioscience
- * Chemical Manufacturing
- * Defense
- * Forestry & Wood Products
- * Metal & Advanced Material
- * Mobility
- * Technology

Enablers:

- * Business Services
- * Logistics & Distribution