

## Governor's Office of Business and Economic Development (GO-Biz)

The California Competes Tax Credit is an income tax credit available to businesses that want to locate or stay and grow in California. A total of \$922,694,691 in California Competes Tax Credit is available for allocation in the 2025-2026 fiscal year.

## **Application Periods**

- July 21, 2025 August 11, 2025 \$308 million available
- January 5, 2026 January 26, 2026 \$308 million available
- March 2, 2026 March 16, 2026 \$306.6 million plus any remaining unallocated amounts

## **About the Credit**

- Open to businesses of all sizes
- Online application
- No fee to apply

## **Evaluation Factors**

- Number of jobs created or retained
- Strategic importance to the state, region, or locality
- Training opportunities offered to employees
- Incentives available from in-state, out of state, and federal government sources
- Opportunity for future growth and expansion
- Extent to which the credit influences decision to relocate jobs into California from states that have enacted laws that: permit discrimination on the basis of sexual orientation, gender identity, or gender expression; or deny or interfere with women's reproductive rights

- Compensation paid to employees, including wages
- Extent of unemployment and poverty in current or proposed site location
- Economic impact
- Duration of the proposed project and applicant's commitment to remain in California
- Extent to which the benefit to California exceeds the benefit to the applicant
- Extent to which the credit influences creation of new California jobs
- Commitment to treating workforce fairly and creating quality, full-time, wage and salary jobs
- Amount of investment



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