



YES



West Virginia's metals industry

Forged by strong links between material, labor force and business climate...

Access to labor

West Virginia is home to thousands of skilled production and craft workers, particularly metalworking machinery operators, metal fabricators and machine assemblers. West Virginia, a right to work state, and its workers boast the lowest manufacturing turnover rate in the nation, and are below average in all other workforce categories (BLS Industry Report, 2020). Diverse and technical skillsets are covered through West Virginia Community and Technical College System with programs like:

- Advanced manufacturing and manufacturing technology
- Industrial technology
- Process technology
- Machinist technology
- Industrial maintenance technology

Marshall University offers programs like civil engineering and mechanical engineering. West Virginia University offers programs like industrial engineering and civil engineering. There are several advanced manufacturing technology centers and community and technical colleges throughout the state that provide hands-on experience and training for both students and existing employees.

Availability of materials

West Virginia manufacturers provide the metals industry with access to an abundance of raw materials and have ready supplies of primary and fabricated metals, machinery, natural gas, electricity at a low cost and other components necessary for the manufacturing of metalworking and machinery products.

Strategic location

The Mountain State is within a day's drive of 50% of the U.S. population and a third of the Canadian market, and within a day's drive of the ports of Baltimore, Hampton Roads (Norfolk), and New York. Our location gives businesses strategic access to major metropolitan centers without the big city costs and inconveniences. Baltimore, Pittsburgh, Charlotte, Columbus, Chicago, Detroit and Louisville are all just a short distance away.

DEVELOPMENT ASSISTANCE

Economic Opportunity Credit: For qualified companies that create at least 10 new jobs within specified time limits as a result of their business expansion projects, the State's Economic Opportunity Tax Credit can offset up to 80% of the corporate net income tax and personal income tax (on flow through income only) attributable to qualified investment. If a qualified company that creates the requisite number of jobs pays an annual median wage higher than the statewide average non-farm payroll wage (\$58,208 for 2026), then the qualified company can offset up to 100% of the corporate net income tax and personal income tax (on flow through income only) attributable to qualified investment.

For qualified small business creating less than 10 new jobs, a \$3,000 credit is allowed per new full-time job for five years, providing the new job pays at least \$47,400 per year (for 2026) and the employee has employer provided health insurance benefits. The \$47,400 figure is adjusted annually for cost of living.

Qualified businesses include only those engaged in the activities of manufacturing, information processing, warehousing, non-retail goods distribution, qualified research and development, the relocation of a corporate headquarters, or destination-oriented recreation and tourism.

Manufacturing Investment Credit: A tax credit is allowed for businesses having a NAICS code prefix of 31, 32 or 33, against up to 60% of corporate net income tax and based on qualified investment in eligible manufacturing property, with no new job creation required.

Manufacturing Sales Tax Exemption: Purchases of materials and equipment for direct use in manufacturing are exempt from the 6% state sales and use tax and 1% municipal sales tax, including building materials and process equipment purchased for construction of a manufacturing facility.



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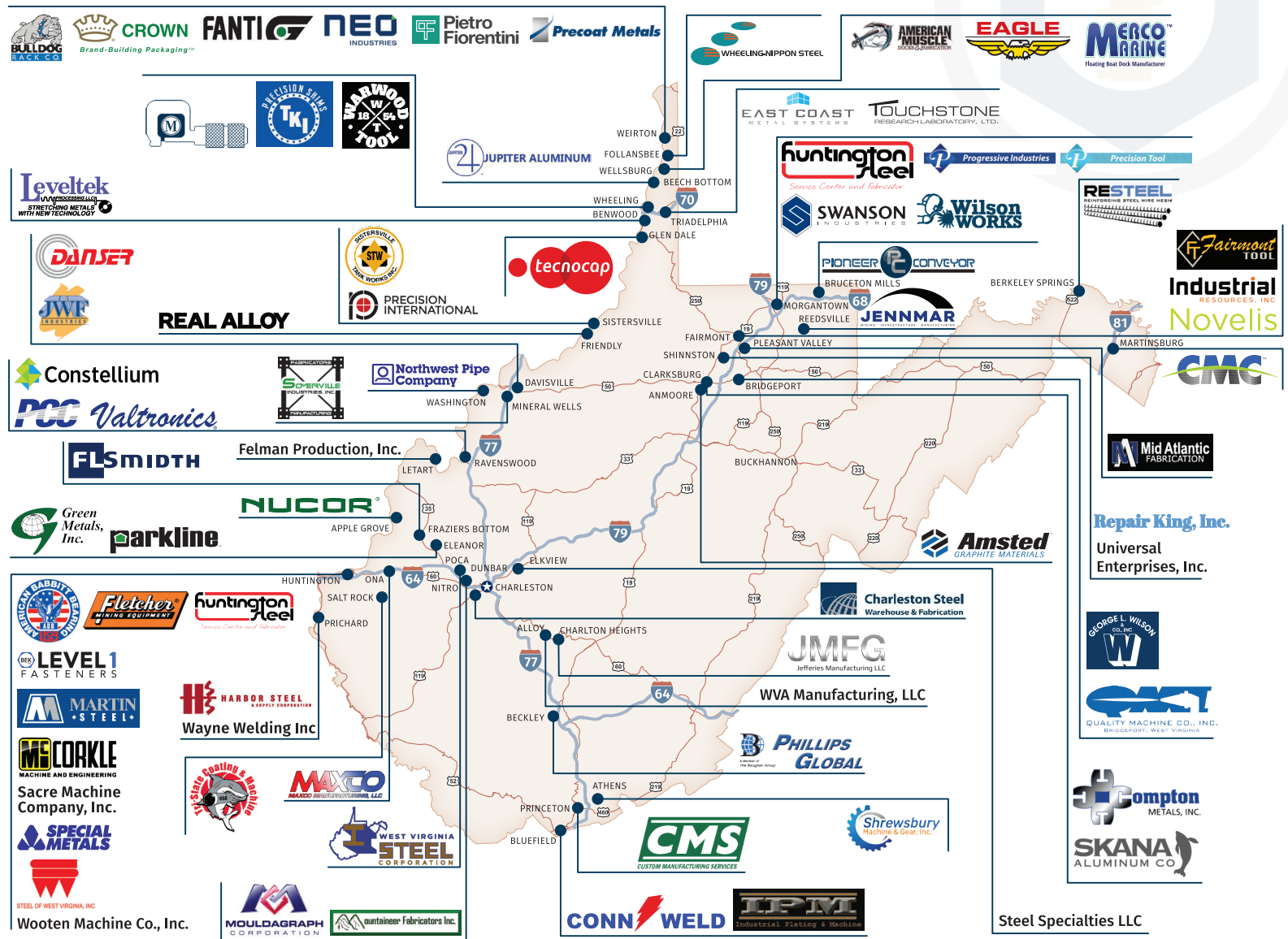
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Economic Development

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