

15.335C Wage thresholds for brownfield and grayfield projects and economically distressed areas.

1. *a.* Notwithstanding [section 15.329, subsection 1](#), paragraph “c”, the authority may provide tax incentives or project completion assistance under [this part](#) to a business for a project that will create or retain jobs that will pay less than one hundred twenty percent of the qualifying wage threshold if that project is located at a brownfield site, a grayfield site, or in an economically distressed area.

b. (1) A business with a project located in an economically distressed area or at a grayfield site and receiving incentives or assistance pursuant to [this section](#) shall be required to pay at least one hundred percent of the qualifying wage threshold for jobs created or retained by the project.

(2) A business with a project located at a brownfield site and receiving incentives or assistance pursuant to [this section](#) shall be required to pay at least ninety percent of the qualifying wage threshold for jobs created or retained by the project.

2. For purposes of [this section](#), “*economically distressed area*” means a county that ranks among the bottom thirty-three of all Iowa counties, as measured by one of the following:

a. Average monthly unemployment level for the most recent twelve-month period.

b. Average annualized unemployment level for the most recent five-year period.

[2012 Acts, ch 1126, §14; 2014 Acts, ch 1130, §10, 11](#)

Referred to in [§15.119, 15H.5](#)