

**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 meets at least three of the following criteria:

*a.* The county ranks among the thirty-three Iowa counties with the highest average monthly unemployment rates for the most recent twelve-month period based on the applicable local area unemployment statistics produced by the United States department of labor, bureau of labor statistics.

*b.* The county ranks among the thirty-three Iowa counties with the highest average annualized unemployment rates for the most recent five-year period based on the applicable local area unemployment statistics produced by the United States department of labor, bureau of labor statistics.

*c.* The county ranks among the thirty-three Iowa counties with the lowest annual average weekly wages based on the most recent quarterly census of employment and wages published by the United States department of labor, bureau of labor statistics.

*d.* The county ranks among the thirty-three Iowa counties with the highest family poverty rates based on the most recent American community survey five-year estimate released by the United States census bureau.

*e.* The county ranks among the thirty-three Iowa counties with the highest percentage population loss. Percentage population loss shall be calculated by comparing the most recent population estimate produced by the United States census bureau to the most recent decennial census released by the United States census bureau, except for a calendar year in which the decennial census data is released, then the percentage population loss shall be calculated by comparing the population in the decennial census released that calendar year to the population in decennial census released ten years prior.

*f.* The county ranks among the thirty-three Iowa counties with the highest percentage of persons sixty-five years of age or older based on the most recent American community survey five-year estimate released by the United States census bureau.

3. The authority may designate a county that does not meet at least three of the criteria in [subsection 2](#) as an economically distressed area under [this section](#) if a business located in the county experiences a layoff or a closure that has a significant impact on a community within the county. The authority shall adopt rules to establish a process for designating a county an economically distressed area under [this subsection](#).

2012 Acts, ch 1126, §14; 2014 Acts, ch 1130, §10, 11; 2022 Acts, ch 1007, §4, 5, 12

Referred to in §15.119, 15H.5

Subsection 2 amended

NEW subsection 3