

# **More Jobs for Marylanders Tax Credit**

**Economic Development Article Section 6-809**

**Maryland Department of Commerce**

**December 2025**



Wes Moore | Governor  
Aruna Miller | Lt. Governor  
Harry Coker, Jr. | Secretary of Commerce

December 9, 2025

The Honorable Bill Ferguson  
President, Maryland Senate  
State House, H-107  
Annapolis, Maryland 21401-1991

The Honorable Adrienne A. Jones  
Speaker, Maryland House of Delegates  
State House, H-101  
Annapolis, Maryland 21401-1991

**RE: More Jobs for Marylanders Tax Credit – Annual Report**

Dear President Ferguson and Speaker Jones:

Pursuant to Economic Development Article §6-809, I am pleased to submit the Department of Commerce's More Jobs for Marylanders Tax Credit Annual Report.

I look forward to your review of this report and will be available to furnish any additional information that is needed. If my staff or I can be of further assistance, or if you have any questions regarding this report, please contact me at 410-767-6301.

Sincerely,

Signed by:

A handwritten signature in black ink that reads "Harry Coker Jr".

94DCC4EE2BC54D7...

Harry Coker, Jr.  
Secretary

Enclosure

cc: Sarah Albert, DLS



DIVISION OF FINANCE  
MORE JOBS FOR MARYLANDERS PROGRAM

ANNUAL STATUS REPORT  
FISCAL YEAR 2025  
ECONOMIC DEVELOPMENT ARTICLE

SECTION 6-809

Submitted by:

Maryland Department of Commerce

December 2025



# STATUS REPORT

## MORE JOBS FOR MARYLANDERS

### FISCAL YEAR 2025

#### PROGRAM OVERVIEW

Chapter 149, Acts of 2017, established the More Jobs for Marylanders Program (Program) within the Department of Commerce (Commerce) to incentivize and encourage manufacturers to create jobs in areas of Maryland that need jobs the most. The incentives are available for a 10-year period for eligible new and existing manufacturers in “Tier 1” or “Tier 2” areas in Maryland that are enrolled in the Program before June 1, 2022, create the minimum required jobs, offer ongoing job training and meet other Program requirements. Chapter 211, Acts of 2019 expanded the program to allow non-manufacturers that locate or expand in a Maryland Opportunity Zone to also qualify. Chapter 136 of 2022 heightened eligibility requirements and limited benefits available to manufacturing and non-manufacturing businesses enrolled on or after June 1, 2022 and before June 1, 2024. This included raising the minimum wage requirement; eliminating real property tax credit, sales and use tax refund and filing fee waiver; reducing the number of benefit years for projects in Tier 2 areas from 10 years to 5 years, and decreasing the income tax credit percentage from 5.75% to 4.75% of the aggregate wages of the qualified positions.

#### BENEFITS

##### Benefits for businesses enrolled before June 1, 2022:

The program provides incentives tied to job creation for a 10-year period.

1. New businesses in Tier 1 jurisdictions receive a refundable State income tax credit (5.75% of the wage per new position); State Property Tax Credit (\$0.112 per \$100 assessed); refund of Sales and Use Tax; and waiver of SDAT fees for the creation of 5 or more new jobs.
2. Existing businesses in Tier 1 and Tier 2 jurisdictions receive a refundable State income tax credit of 5.75% of the wage per new position, for the creation of 5 new jobs and 10 new jobs, respectively.

##### Benefits for businesses enrolled on or after June 1, 2022 and before June 1, 2024:

1. Businesses in Tier 1 jurisdictions receive a refundable State income tax credit of 4.75% of the wage per new position for a 10-year consecutive benefit period.
2. Businesses in Tier 2 jurisdictions receive a refundable State income tax credit of 4.75% of the wage per new position for a 5-year consecutive benefit period.

Tier 1 Areas include: Baltimore City, Allegany, Baltimore, Caroline, Cecil, Dorchester, Garrett, Kent, Prince George’s, Somerset, Washington, Wicomico and Worcester Counties. Tier 1 Areas also include Opportunity Zones located in any Maryland county. Tier 2 Areas are any areas which are **not** Tier 1 Areas.

## QUALIFICATIONS

### Qualifications for businesses enrolled before June 1, 2022:

To qualify a **manufacturing** business must:

- Be a manufacturer primarily engaged in activities at the facility that according to the North American Industrial Classification System, would be included in Sector 31, 32, or 33, except for Refiners.
- Offer ongoing job training or a post-secondary education program (e.g. tuition reimbursement).
- Provide Notice of Intent (NOI) to enroll in the program.
- New or existing manufacturers in Tier 1 Areas must create at least **5** new Qualified Positions.
- Existing manufacturers in Tier 2 Areas must create at least **10** new qualified jobs.
- A Qualified Position is a job that is full-time, pays at least 120% of State minimum wage, and is filled for 12 months before they qualify for credits.
- Begin hiring within 12 months of the Notice of Intent to Commerce. Once a business begins hiring, it must add 5 new qualified positions (Tier 1 Areas) or 10 new qualified positions (Tier 2 Areas) within 12 months after the date of its first new hire.
- Existing manufacturers that move their facility from one Maryland County to another after June 1, 2017, will **not** be eligible to participate.
- Be certified by Commerce as a qualified business entity.

To qualify, a **non-manufacturing** business must:

- Be located in an Opportunity Zone.
- Provide Notice of Intent (NOI) to Commerce before it begins hiring.
- Create at least 5 Qualified Positions.
  - A Qualified Position is a job that is full-time, pays at least \$50,000 per year, and is filled for 12 months before they qualify for credits.
- Offer ongoing job training or provide a post-secondary education program.
- Begin hiring within 12 months of its Notice of Intent to Commerce. Once a business begins hiring, it must add 5 new qualified positions within 12 months after the date of its first new hire.
- Existing businesses that move their facility from one Maryland county to another after June 1, 2017, will **not** be eligible to participate.
- Be certified by Commerce as a qualified business entity.
- Non-manufacturing businesses do **NOT include businesses that:** (i) provide adult entertainment, (ii) are primarily engaged in retail activities (except grocery stores), (iii) are primarily engaged in the sale or distribution of alcoholic beverages, or (iv) are one of the following types of entities: a private or commercial golf course or country club, a tanning salon or a bail bondsman.

### Qualifications for businesses enrolled on or after June 1, 2022 and before June 1, 2024:

To qualify, a **manufacturing** business must:

- Be a manufacturer primarily engaged in activities at the facility that according to the North American Industrial Classification System, would be included in Sector 31, 32, or 33, except for Refiners.

- Offer ongoing job training or a postsecondary education program (e.g. tuition reimbursement).
- A manufacturer must notify Commerce of its intent to be designated eligible for the program incentives before it creates new jobs.
- Manufacturers in Tier 1 counties must create at least 10 new qualified jobs. (A qualified job is a job that is full-time, pays at least 150% of State minimum wage and is filled for 12 months.)
- Manufacturers in Tier 2 counties must create at least 20 new qualified jobs.
- The manufacturer must begin hiring within 12 months of its NOI date to Commerce and meet the 10 or 20 job minimum within 12 months of its first hire.
- Enroll its project in the program before June 1, 2024.

To qualify a **non-manufacturing business** must:

- Be located in an Opportunity Zone.
- Provide a Notice of Intent to Commerce before hiring.
- Create at least 10 new qualified jobs. (A qualified job is a job that is full-time, pays at least \$50,000 per year, and is filled for 12 months before they qualify for credits.)
- Offer ongoing job training or provide a post-secondary education program
- Begin hiring within 12 months of its Notice of Intent to Commerce. Once a business begins hiring, it must add 5 new qualified jobs within 12 months after the date of its first new hire.
- Existing businesses that move their facility from one Maryland county to another after June 1, 2017, will not be eligible to participate.
- Be certified by Commerce as a qualified business entity.
- Non-manufacturing businesses do NOT include businesses that: (i) provide adult entertainment, (ii) are primarily engaged in retail activities (except grocery stores), (iii) are primarily engaged in the sale or distribution of alcoholic beverages, or (iv) are one of the following types of entities: a private or commercial golf course or country club, a tanning salon, or a bail bondsman.
- Enroll its project in the program before June 1, 2024.

## **PROGRAM ACTIVITY**

The More Jobs for Marylanders statute requires Commerce to report on the Qualified Business Entities that received Final Certification in the preceding fiscal year. During Fiscal Year 2025, Commerce issued 33 Final Certificates for 32 projects, representing 3,964 total jobs with an annual aggregate wage of \$409,666,819. Commerce anticipates that additional businesses that have received an Initial Income Tax Credit Certification will submit their Final Application at the end of the calendar year when all positions will be in place for 12 months to claim the credits on their 2024 tax return.

**Appendix: More Jobs for Marylanders Incentive Program, Final Income Tax Credits Certified for FY 2025**

	<b>Business Name</b>	<b>County of Facility</b>	<b>Jobs Certified</b>	<b>Certified Final Credit Amount (\$)</b>
1	<b>Northrop Grumman Innovation Systems (fka Alliant Techsystems Operations, LLC)</b> Error! Bookmark not defined.	Cecil	116	620,127
2	<b>Aphena Pharma Solutions-Maryland, LLC</b> <sup>1</sup>	Talbot	52	168,617
3	<b>Beitzel Corporation</b> <sup>1</sup>	Garrett	31	125,205
4	<b>BioFactura, Inc.</b> <sup>1</sup>	Frederick	15	100,704
5	<b>Catalent Maryland, Inc. Baltimore</b> Error! Bookmark not defined.	Baltimore City	102	494,567
6	<b>Catalent Maryland, Inc. Harmans</b> Error! Bookmark not defined.	Anne Arundel	396	1,976,089
7	<b>Chesapeake Shipbuilding Corporation</b> <sup>1</sup>	Wicomico	6	20,428
8	<b>Chesapeake Shipbuilding Corporation</b> Error! Bookmark not defined.	Wicomico	85	164,822
9	<b>ConAgra Foods Packaged Foods, LLC</b> <sup>4</sup>	Washington	150	440,052
10	<b>Elite Comfort Solutions, LLC</b> Error! Bookmark not defined.	Harford	31	103,057
11	<b>EVAPCO, Inc.</b> <sup>3</sup>	Carroll	86	364,246
12	<b>Fabricated Extrusion Co. of MD LLC</b> <sup>6</sup>	Washington	32	118,278
13	<b>General Ship Repair Corp., The</b> <sup>5</sup>	Baltimore City	17	58,844
14	<b>Gotham Greens Baltimore LLC</b> <sup>3</sup>	Baltimore	33	72,053
15	<b>Hitachi Rail STS USA, Inc.</b> Error! Bookmark not defined.	Washington	11	66,399
16	<b>Impact Automation Inc.</b> Error! Bookmark not defined.	Howard	14	106,264
17	<b>Kite Pharma, Inc.</b> <sup>5</sup>	Frederick	461	3,724,591
18	<b>Kratos Space and Missile Defense Systems, Inc.</b> Error! Bookmark not defined.	Anne Arundel	11	76,382
19	<b>L3 Technologies, Inc.</b> <sup>3</sup>	Anne Arundel	25	133,417
20	<b>Lentigen Technology, LLC</b> <sup>3</sup>	Montgomery	50	276,999
21	<b>Marlin Steel Wire Products LLC</b> <sup>6</sup>	Baltimore City	20	92,382

22	<b>Michele's Granola LLC</b> <sup>4</sup>	Baltimore	23	37,090
23	<b>Miltec Corporation</b> Error! Bookmark not defined.	Queen Anne	11	50,846
24	<b>Miltenyi Biotec North America, Inc.</b> <sup>3</sup>	Montgomery	27	135,091
25	<b>Niagara Bottling, LLC</b> Error! Bookmark not defined.	Baltimore	18	92,057
26	<b>Novavax, Inc.</b> Error! Bookmark not defined.	Montgomery	445	3,574,181
27	<b>Northrop Grumman Systems Corporation</b> <sup>5</sup>	Anne Arundel	1574	9,799,658
28	<b>Ring Container Technologies, LLC</b> <sup>4</sup>	Washington	17	61,119
29	<b>Sumatech, Inc.</b> <sup>4</sup>	Baltimore	18	62,493
30	<b>Union Craft Brewing Company LLC</b> Error! Bookmark not defined.	Baltimore City	10	18,986
31	<b>The Sherwin Williams Company</b> <sup>3</sup>	Somerset	30	103,801
32	<b>Whisked, Inc.</b> <sup>4</sup>	Prince George's	16	44,634
33	<b>Wright Manufacturing, Inc.</b> <sup>6</sup>	Frederick	31	80,069
	<b>Total Amount Certified</b>			<b>23,363,548</b>

<sup>1</sup>Reflects Final Certificates issued for Benefit Year 1.

<sup>2</sup>Reflects Final Certificates issued for Benefit Year 2.

<sup>3</sup>Reflects Final Certificates issued for Benefit Year 3.

<sup>4</sup>Reflects Final Certificates issued for Benefit Year 4.

<sup>5</sup>Reflects Final Certificates issued for Benefit Year 5.

<sup>6</sup>Reflects Final Certificates issued for Benefit Year 6.