**Section 120.30 Eligibility Determination**

a) Any *taxpayer that:*

1) *operates a business in Illinois as a semiconductor manufacturer, a microchip manufacturer, or a manufacturer of semiconductor or microchip component parts; or*

2) *is planning to locate a business within the State of Illinois as a semiconductor manufacturer, a microchip manufacturer, or a manufacturer of semiconductor or microchip component parts.* [35 ILCS 45/110-10]

b) *In order to qualify for credits under the MICRO Program, an applicant must:*

1) *for a semiconductor manufacturer or microchip manufacturer:*

A) *make an investment of at least $1,500,000,000 in capital improvements at the project site;*

B) *to be placed in service within the State within a 60-month period after approval of the application; and*

C) *create at least 500 new full-time employee jobs; or*

2) *for a semiconductor or microchip component parts manufacturer:*

A) *make an investment of at least $300,000,000 in capital improvements at the project site;*

B) *manufacture one or more parts that are primarily used for the manufacture of semiconductors or microchips;*

C) *to be placed in service within the State within a 60-month period after approval of the application; and*

D) *create at least 150 new full-time employee jobs; or*

3) *for* *a semiconductor manufacturer or microchip manufacturer or a semiconductor or microchip component parts manufacturer that does not qualify under* subsection (b)(2):

A) *make an investment of at least $20,000,000 in capital improvements at the project site;*

B) *to be placed in service within the State within a 48-month period after approval of the application; and*

C) *create at least 50 new full-time employee jobs; or*

4) *for a semiconductor manufacturer or microchip manufacturer or a semiconductor or microchip component parts manufacturer with existing operations within Illinois that intends to convert or expand, in whole or in part, the existing facility from traditional manufacturing to a semiconductor* *manufacturing or microchip manufacturing or semiconductor or microchip component parts manufacturing:*

A) *make an investment of at least $100,000,000 in capital improvements at the project site;*

B) *to be placed in service within the State within a 60-month period after approval of the application; and*

C) *create the lesser of 75 new full-time employee jobs or new full-time employee jobs equivalent to 10% of the statewide baseline applicable to the taxpayer and any related member at the time of application.* [35 ILCS 45/110-20(c)]

c) *For any applicant creating the full-time employee jobs noted in* subsection (b)*,* applicants shall receive credit for *those jobs* with *compensation equal to or greater than 120% of the average wage paid to full-time employees in* a similar position within an occupational group *in the county where the project is located,* and the Department shall utilize the occupational group data provided by the U.S. Bureau of Labor Statistics, the Illinois Department of Employment Security, or other reliable date source. [35 ILCS 45/110-20(d)]

d) Not have entered into another agreement *under* the Act *with respect to a single address or location for the same period of time. Also, a taxpayer may not enter into an agreement under* the Act *with respect to a single address or location for the same period of time for which the taxpayer currently holds an active agreement under the Economic Development for a Growing Economy Tax Credit Act* [35 ILCS 10/5-1] unless:

1) The previous agreement under this Act or EDGE expired or was voluntarily terminated *to the extent that the taxpayer's application otherwise satisfies the terms and conditions of* the Act *and is approved by the Department*.

2) The *provision* in subsection (d) *does not preclude the applicant from entering into an additional agreement after the expiration or voluntary termination of an earlier agreement under* the Act *or under the Economic Development for a Growing Economy Tax Credit Act to the extent that the taxpayer's application otherwise satisfies the terms and conditions of* the Act *and is approved by the Department. An applicant with an existing agreement under the Economic Development for a Growing Economy Tax Credit Act may submit an application for an agreement under* the Act *after it terminates any existing agreement under the Economic Development for Growing Economy Tax Credit Act with respect to the same addresses or location.* [35 ILCS 45/110-20(f)]

e) *A taxpayer is not entitled to claim a credit provided by* the Act *with respect to any jobs that the taxpayer relocates from one site in Illinois to another site in Illinois. Any full-time employee relocated to Illinois in connection with a qualifying project is deemed to be a new employee for purposes of* the Act*. Determinations under* Section35 of the Act *shall be made by the Department*. [35 ILCS 45/110-35]