

Greater Minnesota Job Expansion Program Assessment Form

The greater Minnesota Job Expansion Program provides a tax benefit to qualified Greater Minnesota businesses that increase their employment. Greater Minnesota is generally the area outside of the Twin Cities seven county metro area. Qualified business that meet employment growth goals may receive sales tax refunds, subject to award limits, for purchases made during the 7-year period that the business is certified. Refer to the program's [FAQs about Eligibility](#) for guidance in answering these assessment questions.

<input type="checkbox"/> Yes <input type="checkbox"/> No	Is the business expansion facility located within the statutory boundaries of a city in Greater Minnesota, or is the business an agricultural processing facility* within a county in Greater Minnesota? <small>*Agricultural processing facility means one or more facilities or operations that transform, package, sort, or grade livestock or livestock products, agricultural commodities, or plants or plant products into goods that are used for intermediate or final consumption including goods for nonfood use, and surrounding property.</small>
<input type="checkbox"/> Yes <input type="checkbox"/> No	The business is NOT primarily engaged: <ul style="list-style-type: none"> a. in making retail sales to purchases physically present at the business' location, or, b. as a public utility, or, c. in lobbying, gambling, entertainment, professional sports, political consulting, leisure, hospitality, or professional services provided by attorneys, accountants, business consultants, physicians, or health care consultants.
<input type="checkbox"/> Yes <input type="checkbox"/> No	Is the business participating in a traded sector (sells a significant amount of goods or services in non-local markets)?
<input type="checkbox"/> Yes <input type="checkbox"/> No	Has the business been in operation in Greater Minnesota for at least 1 year? This includes any of the business' facilities at any location in Greater Minnesota.
<input type="checkbox"/> Yes <input type="checkbox"/> No	Will the business increase its number of its full-time equivalent employees by at least two employees or ten percent of the current number of employees, whichever is greater, at the business expansion facility within three years?
<input type="checkbox"/> Yes <input type="checkbox"/> No	Will all of the employees at the business expansion facility be paid compensation* of at least 120% of the federal poverty guideline for a family of four** before the business seeks a sales tax refund? <small>*compensation includes cash wages and benefits not mandated by law (health insurance, vacation, etc.). **For 2025, 120% of the federal poverty level for a family of four is \$38,580 per year, or \$18.55 per hour. This rate is adjusted annually and must be met for the 7-year certification period.</small>

If you are able to answer "Yes" to all of the above questions, the business may be eligible to be certified to participate in the program. For more information, visit [Minnesota Department of Employment and Economic Development](#) or email your inquiry to GreaterMNJEP.DEED@state.mn.us.