



High Cost Infrastructure Tax Credit (HCITC)

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Energy Delivery Systems



Water Delivery Systems



Road Improvements



Railroads

Program Overview

The High Cost Infrastructure Tax Credit (HCITC) is an incentive that supports investments in qualifying cost-intensive infrastructure projects. The purpose of the program is to promote the business expansion and natural resource development that is critical to advancing Utah's economy.

How it Works

Qualifying infrastructure investments will generally receive a non-refundable tax credit of 30% of qualifying infrastructure-related state revenue generated during a tax period. The total tax credit authorized for a project will be 50% of the cost of the infrastructure investment.

HCITC Eligibility

The HCITC is available to businesses whose Utah-based projects:

- expand or create new industrial, mining, manufacturing, or agricultural activity
- are comprised of at least 10 percent (or \$100,000) of infrastructure costs
- generate new state revenues that are directly attributable to new infrastructure investment

Qualifying investments may include:

- Energy delivery systems
- Water delivery Systems
- Road improvements
- Railroads

HCITC Process

The application process for HCITC consists of four steps:

1. Submit pre-application and complete interview with HCITC manager
2. If approved, submit an application and complete secondary review with HCITC manager
3. If approved, the application will be included in the next Utah Energy Infrastructure Authority (UEIA) Board meeting for consideration
4. Should UEIA Board approve, the Office of Energy Development will create a tax credit authorization letter authorizing a post-performance, non-refundable tax credit

Program Application

energy.utah.gov/tax-incentives