

qualified payroll, may extend for up to six years, instead of 10 years as set out in the original program.

In addition, a *no payroll threshold* applies to companies locating on a site consisting of at least 10 acres that is also a Superfund renewal site or listed on the National Priorities List. Sites may still qualify if not on the list if they have been formally deferred to the State, or if they are being remediated pursuant to a clean-up plan approved by the Department of Environmental Quality.

The Department of Environmental Quality notifies the Oklahoma Department of Commerce of the qualifying areas and companies.

Qualifying Basic Industries for the Quality Jobs Programs include the following:

- **Manufacturing –**
Industries classified under NAICS Nos. [31](#), [32](#), [33](#), [5111](#), or [11331](#).
- **Research and Development and Testing Laboratories –**
See NAICS Nos. [541711](#), [541712](#) and [541380](#).
- **Certain jobs related to the mining of oil and gas –** See NAICS Nos. [2111](#) and [213111](#)
- **Certain Warehouse/Distribution Operations –**
Where 40% of inventory is shipped out of state.
- **Transportation by Air –**
See NAICS No. [4811](#) if corporate headquarters and some reservation activities are within the state or 75% of air transport sales is to out-of-state consumers.
- **Flight Training Services –**
See NAICS No. [611512](#).
- **Federal Civilian Workforce of the Federal Aviation Administration –**
Where jobs are migrating to Oklahoma from other Federal sites, or expansion here.
- **Other Support Activities for Air Transportation –**
See NAICS No. [488190](#).
- **Wind Power Electric Generation Equipment Repair & Maintenance -**
See NAICS No. [811310](#).
- **Support Activities for Rail and Water Transport**
See NAICS Manual Nos. [4882](#), [4883](#).
- **Sports Teams & Clubs –**
See NAICS No [711211](#)