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I would like to start today by thanking Subcommittee Chairman Kelly, Ranking Member Moore, Chairman Smith, and members of the Ways and Means Committee for the opportunity to comment today on the impact the opportunity zone in Erie, PA, the policies that shape it, and the investments made by the organizations who invest have had on my business.

Ippa Pizza Napoletana was established in 2022 as a food truck with a central commissary about a mile and a half down the road from here. I set off on this venture with the hopes and dreams of creating some of the best pizza in the region...the nation. Like any business, first starting out, I have big goals. I have a Vision, Mission, and Values that serve as guideposts, ultimately to build something my family...and the Greater Erie community can be proud. I have a goal of supporting the local community such as farmers and distribution partners with my purchase of raw goods. More important is to build a culture inside my organization where individuals who maybe didn't get the best start in life would find a place to work that would teach self-worth, leadership, and provide opportunity not only paying a living wage, but also to grow personally and professionally. Our compensation plan is unique in the crowded and competitive restaurant sector. It is incentive based and rewards the behaviors we want. I want to create a business that builds character, a place where parents are proud to send their children to learn responsibility, leadership, structure, creativity, and teamwork.

Ippa started out as a dream when I was in college. It wasn't until then that I fully appreciated the quality food, specifically pizza, my mother could make! I still remember when I called her on the phone and asked her how to make dough...over the phone! She laughed! It was my professional career in medical devices working for some of the best organizations in the world that taught me what it means to collaborate, communicate effectively, bring products to market, and lead teams in pursuit of a common goal.

So where did the name 'ippa' come from? It came from my son, Colby, when he was 18mo old and learning to talk. That's the way he said 'pizza'. 'Ippa...ippa...' grabbing for another slice! A boy after my own heart! I learned to make authentic Neapolitan pizza from a world champion 'pizzaiolo' or pizza maker who runs two of the most acclaimed pizza restaurants in NYC. I took these learnings and have built a product serving naturally fermented dough made in part from locally sourced wheat from Pittsburgh, we grind into flour. We source garlic and heirloom tomatoes from several local farmers and when in season, mill those directly into our sauce. We buy curd regionally and stretch it into the mozzarella that covers our signature pies. We compost our organic scraps and waste with a local company and donate the fresh compost back to the farmers who grow our vegetables. All this is done not because it is easy, or the cheapest alternative...but because it results in a better product. We feel an immense sense of pride being one of the largest customers of each of these other small businesses and contributing to local supply chains. If we can be a part of other business's success story, it's a good thing. JFK once said, 'A rising tide lifts all boats.'

Like any small business, we faced challenges early. Specifically, understanding capital is limited and if not managed properly could mean certain doom for our budding empire. Thankfully the customers kept coming! We needed more employees if we were to grow...we started and ran for a year and a half with only three dedicated employees. Unlike many business owners starting out, I was also working and continue to work full time...so time management and allocation of

resources had to be more efficient. We had to build systems early if it was to work. Despite being a largely mobile operation as a food truck, we knew that if we were to become viable we needed to transition to a brick-and-mortar operation. And then there was marketing! As an almost 50yr old, try learning the intricacies of today's social media! You will find out quickly why marketing is a four-year college degree! We learned the limitations that existed in our current operation. In short we needed help if our goals were to come to life.

Upon all these realizations I simultaneously learned of a potential opening in the Flagship City food hall, right in the middle of Erie, PA's Opportunity Zone. I began to understand what an opportunity zone was and how the investments made were truly a 'win-win-win' for the businesses that invest in these depressed areas, the new business owners who touch the customers directly, and most important the greater community that ultimately becomes a vibrant place to live, work and play. The companies who invest, like Erie Insurance, UPMC, Gannon, Mercyhurst, and Plastek get deferred tax benefits. They get tax breaks on capital gains. BUT...guess what they give...? They give the citizens of Erie a new beginning. Options to work, play, shop. They give the opportunity to make the community in which they choose to operate great. They give one of the few cities that borders a Great Lake the amenities it deserves to have. They provide revitalization and make people want to work and live here, raise their families here. Visit on vacation. And they give opportunity to people like me...and my employees...and our customers...to live the American Dream.

Ippa Pizza Napoletana relocated to 22 North Park Row in January of 2024. I can't begin to tell you how much the EDDC, who manages the projects in the Erie, PA OZ, has helped our business. Remember when I said we needed help? The professionalism and guidance by Drew Whiting, the President of EDDC, Corey Cook, the Director of Operations, Mark Inscho, Director of Food and Beverage, and Paula Gregory, Controller were invaluable and just what we needed thru the transition. What about marketing? The help afforded by Ryan Hoover; the Experience Director was one of the biggest surprises. When Ryan is in the building, our business continually gets highlighted to the greater Erie community...and we make money, the lifeblood for everything mentioned here. What about access to motivated employees and other business owners? Because of the groundwork laid several years ago, a transplant to Erie like me, was able to grow fast...and I'm proud to say we now have 12 employees and are still hiring! Business is booming and I look forward to continuing our pursuit of making great pizza and becoming a place to work and gather the people of Erie, PA can be proud.

At ippa, our story is just getting started. So, what happens if the tax provisions afforded the investors in opportunity zones expire with no legislative action? I hope I have shown you what happens when this legislation is understood, appreciated, and acted upon. Everyone in this room understands where we were in this community. 16501... one of the poorest zip codes in the United Stages. A mentor of mine, Uncle B, once said 'Don't just come to me with a problem...bring a solution.' One of the poorest zip codes...That is our past. Walk across the street and see the progress. You have heard the goals and dreams, and you see the action. I'm not the only one. We are living the solution. With your help, we are fixing it. It's a WIN-WIN-WIN. Let's not go backwards. Take action! We will make Erie great!

Thank you for your time and consideration,

Jason Spore

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