

**Florida Enterprise Zone Program Tax Incentive**  
**“Urban Enterprise Zones”**  
**(Pursuant To Section 290.0065, F.s.)**  
**Revised January 1, 2004**

ENTERPRISE ZONE	NUMBER
Bradenton	EZ-4101
Brooksville/Hernando County	EZ-2701
Broward County	EZ-0601
Century	EZ-1701
Clearwater	EZ-5202
Cocoa	EZ-0501
Crestview/Okaloosa County	EZ-4601
Daytona Beach	EZ-6401
Escambia County	EZ-1703
Ft. Myers/Lee County	EZ-3601
Ft. Pierce	EZ-5601
Gainesville	EZ-0101
Hillsborough County	EZ-2902
Indian River County/Vero Beach	EZ-3101
Jacksonville	EZ-1601
Kissimmee/Osceola County	EZ-4901
Lake Apopka	EZ-4802
Lakeland	EZ-5301
Miami - Dade County	EZ-1301
Orange County	EZ-4801
Pahokee	EZ-5001
Palm Beach County	EZ-5002
Palmetto/Manatee County	EZ-4102
Pensacola	EZ-1702
St. Petersburg	EZ-5201
Sarasota County	EZ-5801
Tallahassee/Leon County	EZ-3701
Tampa	EZ-2901





## URBAN ENTERPRISE ZONES: EFFECTIVE 01/01/2002 JOBS TAX CREDIT (SALES TAX)

FORM DR-15ZC (N. 01/02) (Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Sales Tax)  
§212.096, Florida Statutes



### Business Eligibility

- Must be located within an Enterprise Zone.
- Must collect and remit sales and use tax.
- Must not be taking E.Z. Jobs Tax Credit against corporate income tax.



### Employee Eligibility

- Must reside and work in an Enterprise Zone.
- A new job must be created before the business earns a tax credit.
- Welfare Transition Program Participants may live anywhere, but must work within a zone.
- Must work an average of at least 36 hours a week (no part-time employees).
- Must be employed for at least three consecutive months.
- New employee cannot be an Owner, Partner, or Stockholder.
- Employees leased from an employee leasing company (Chapter 468) must be continuously leased to an employer for more than 6 months.
- Previous employees must not have been employed by the hiring business in the preceding 12 months.
- Tax credit shall be allowed for up to 24 months per new employee.
- Tax credit amount cannot be more than amount of sales tax owed.



### Tax Credit Calculation

Tax Credit Calculation: **Number of permanent, full-time employees (Zone residents)**

**Total number of permanent, full-time employees**

Note: Only permanent, fulltime employees who reside within an Enterprise Zone are to be counted in the numerator.

- If this percentage is less than 20% the tax credit will be 20% of monthly wages paid to new employee.
- If this percentage is 20% or more the tax credit will be 30% of monthly wages paid to new employee.



### Processing Time

**Form must be filed with the DOR within six months of hire date (within 7 months after the employee is leased for leased employees).**

- Failure to file on time will result in credit being disallowed.
- The local Enterprise Zone Development Agency (EZDA) has 10 business days to process and certify the form.
- Form DR-15CS (Sales and Use Tax Return) must be submitted by business by the 20th of the next month (or will be considered late).
- The Department of Revenue will notify the business that the tax credit application has been approved (within 10 working days).



## Copies

- Form DR-15ZC (when approved by EZDA Coordinator) is given to business that will submit original with Form DR-15CS (Sales and Use Tax Return) to the Department of Revenue (see address below).
- EZDA mails a copy to the Department of Revenue (see address below).



## Mailing Instructions

EZDA mails a copy of Form DR-15ZC to:

Florida Department of Revenue  
Return Reconciliation  
5050 West Tennessee Street  
Tallahassee, FL 32399-0100



## Questions?

Tax Information Services: 850.488.6800  
Or visit: [www.floridaenterprisezones.com](http://www.floridaenterprisezones.com)

**URBAN ENTERPRISE ZONES: EFFECTIVE 01/01/2002  
JOBS TAX CREDIT (CORPORATE INCOME TAX)  
FORM F-1156Z (Certificate of Eligibility for Corporate Income Tax),  
FORM F-1156ZN (General Instructions)  
§220.181, Florida Statutes**



## Business Eligibility

- Corporation must be located within an Enterprise Zone.
- Business must not be taking Jobs Tax Credits against sales tax.



## Employee Eligibility

- Must reside and work in an enterprise zone.
- A new job must be created before the business earns a tax credit.
- Welfare Transition Program participants may live anywhere, but must work within a zone.
- Must work at least 36 hours per week (no part-time employees).
- Must be employed for at least 3 consecutive calendar months.
- Employees leased from an employee leasing company (Chapter 468) must be continuously leased to an employer for more than 6 months.
- Previous employees must not have been employed by the hiring business in the preceding 12 months.
- Tax credit shall be allowed for up to 24 months per new employee.
- Unused tax credit may be carried forward up to 5 years.



## Tax Credit Calculation

Tax Credit Calculation: 
$$\frac{\text{Number of permanent, full-time employees (Zone residents)}}{\text{Total number of permanent, full-time employees}}$$

**Total number of permanent, full-time employees**

Note: Only permanent, fulltime employees who reside within an Enterprise Zone are to be counted in the numerator.

- If this percentage is less than 20% the tax credit will be 20% of monthly wages paid to new employees.
- If this percentage is 20% or more the tax credit will be 30% of monthly wages paid to new employees.



## Processing Time

The local Enterprise Zone Development Agency (EZDA) has 10 business days to process and certify Form F-1156Z.



## Copies

- F-1156Z (when approved by EZDA Coordinator) is given to business that will attach original to Form F-1120 when submitting their corporate return.
- EZDA mails one copy to Department of Revenue (see address below).
- One copy for EZDA files.



## Mailing Instructions

EZDA mails a copy of Form F-1156Z to:

Florida Department of Revenue  
Return Reconciliation  
5050 West Tennessee Street  
Tallahassee, FL 32399-0100



## Questions?

Tax Information Services: 850.488.6800  
Or visit: [www.floridaenterprisezones.com](http://www.floridaenterprisezones.com)

**URBAN ENTERPRISE ZONES: EFFECTIVE 01/01/2002  
BUSINESS EQUIPMENT SALES TAX REFUND  
FORM EZ-E (Business Equipment Sales Tax Refund Application for Eligibility)  
FORM DR-26S (Florida Department of Revenue Application for Refund)  
§212.08 (5)(H), Florida Statutes**



## Business Eligibility

- Must be located in an Enterprise Zone.
- Business equipment purchased must have a sales price of at least \$5,000 per unit.
- Equipment purchased must be used exclusively in an Enterprise Zone for at least three years
- Eligible purchase must be new or used property defined as “recovery property” in s. 168(c) of the Internal Revenue Code of 1954 as amended, **NOT including the following:**
  - 3-year property under s. 168(c)(2)(A) of Internal Revenue Code;
  - industrial machinery/equipment (receiving a capital equipment
  - sales tax exemption under s. 212.08(5)(b), F. S.); and
  - \* building materials eligible for E.Z. sales tax refund incentive.



## Refund Calculation

97% of the state sales tax (6%) paid on Business Equipment.



## Minimum Refund

\$291.00 (Purchase amount: \$5,000.00)

Example: \$5,000.00 (business equipment purchased)

$$\begin{array}{r}
 \phantom{\$}5,000.00 \\
 \times .06 \text{ (state sales tax)} \\
 \hline
 \phantom{\$}300.00 \\
 \times .97 \\
 \hline
 \phantom{\$}291.00 \text{ (amount of sales tax refund)}
 \end{array}$$



## Maximum Refund

- If 20% or more of the permanent, full-time employees of the business are residents of an enterprise zone, the maximum refund per application will be no more than the lesser of \$10,000 or 97% of the state sales tax paid.
- If less than 20% of the permanent, full-time employees of the business are residents of an enterprise zone, the maximum refund per application will be no more than the lesser of \$5,000 or 97% of the state sales tax paid.



## Processing Time

- Forms must be filed with the Department of Revenue within six months after the business equipment is purchased.
- The local Enterprise Zone Development Agency (EZDA) has 10 business days to process and certify forms.



## Copies

- Form EZ-E (when approved by EZDA Coordinator) is given to business that will submit original with Form DR-26 (and supporting documentation) to the Department of Revenue.
- One copy for EZDA files.



## Questions?

Tax Information Services: 850.488.6800.

Or visit: [www.floridaenterprisezones.com](http://www.floridaenterprisezones.com)





## Copies

- Form EZ-M (when approved by EZDA Coordinator) is given to taxpayer who will submit original with Form DR-26 (with supporting documentation) to the Department of Revenue.
- One copy for EZDA files.



## Questions?

Tax Information Services: 850.488.6800.

Or visit: [www.floridaenterprisezones.com](http://www.floridaenterprisezones.com)

**URBAN ENTERPRISE ZONES: EFFECTIVE 01/01/2002  
PROPERTY TAX CREDIT (CORPORATE INCOME TAX)  
FORM F-1158Z (Enterprise Zone Property Tax Credit)  
FORM DR-456 (Notice of New, Rebuilt, or Expanded Property)  
§220.182, Florida Statutes**



## Business Eligibility

- Corporation must be located within an Urban Enterprise Zone.
- Firms must earn more than \$5,000 to take advantage of the credit.
- New Businesses must establish 5 or more new jobs.
- Expanding Businesses must establish 5 or more new jobs.
- Rebuilding businesses must have suffered damage in an “emergency”.



## Tax Credit Calculation

- **New businesses** - tax credit will be based on the amount of ad valorem taxes paid.
- **Expanding businesses** - tax credit will be based on the **additional** ad valorem taxes paid from the assessments on additional real or tangible personal property acquired for the expansion project.
- **Rebuilding businesses** - tax credit will be based on the ad valorem taxes paid from the assessments on property replaced or restored.
- If 20% or more of the permanent, full-time employees are **residents of an enterprise zone**, then the maximum of \$50,000 annual credit can be claimed for 5 years; otherwise the credit is limited to \$25,000 annually for five years.
- Any unused portion of the credit can be carried forward for 5 years.



## Filing Date

- **Form DR-456 must be filed with the property appraiser no later than April 1 of the year in which the real property is first subject to assessment.**



## Copies

- Forms DR-456 and F-1158Z (when approved by the local Enterprise Zone Development Agency Coordinator) are given to the business that will attach original to Form F-1120 when submitting their corporate income tax return.
- EZDA mails a copy to the Department of Revenue (see address below).
- One copy for EZDA files.



## Mailing Instructions

EZDA mails a copy of forms DR-456 and F-1158Z to:

Florida Department of Revenue  
Return Reconciliation  
5050 West Tennessee Street  
Tallahassee, FL 32399-0100



## Questions?

Tax Information Services: 850.488.6800  
Or visit: [www.floridaenterprisezones.com](http://www.floridaenterprisezones.com)

**URBAN ENTERPRISE ZONES: EFFECTIVE 01/01/2002**  
**SALES TAX EXEMPTION FOR ELECTRICAL ENERGY**  
**FORM DR-15JEZ (Application for the Exemption of Electrical Energy used in an Enterprise Zone)**  
**§212.08 (15), Florida Statutes**



## Business Eligibility

- Business located in a Urban Enterprise Zone that is located in a:
  - newly occupied structure (no previous electrical service); or
  - renovated structure (no electrical service for three months); or
  - has received a building materials sales tax refund.
- Tax exemption is limited to municipalities that have passed an ordinance to reduce the municipal utility tax (by at least 50%) for eligible enterprise zone businesses.
- Sales tax exemption is available for five years.



## Tax Credit Calculation

- 50% or 100% exemption from state sales tax on utilities and the abatement of municipality utility tax (based on local ordinance).
- If 20% or more of the business's permanent, full-time employees are **residents of an enterprise zone**, the business will receive a 100% exemption from sales tax;
- If less than 20% of the business's permanent, full-time employees are **residents of an enterprise zone**, the business will receive a 50% exemption from the sales tax.



## Copies

- Form DR-15JEZ (when approved by the local Enterprise Zone Development Agency Coordinator) is given to the business that will submit original to the Department of Revenue.
- EZDA mails a copy to the Department of Revenue (see below).
- One copy for EZDA files.



## Mailing Instructions

EZDA mails a copy of Form DR-15JEZ to:

Florida Department of Revenue  
Return Reconciliation  
5050 West Tennessee Street  
Tallahassee, FL 32399-0100



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