

**Pruss, Karen E.**

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**From:** Bredfeldt, Erik A.  
**Sent:** Monday, October 05, 2015 2:11 PM  
**To:** Bredfeldt, Erik A.  
**Subject:** Von Hoff Communication  
**Attachments:** September 24, 2015 Conference Call Summary.docx; Enterprise Zone Incentives At a Glance 12-31-2015 Expiration Date.docx

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**From:** Von Hoff, Burt [<mailto:Burt.VonHoff@deo.myflorida.com>]  
**Sent:** Monday, October 05, 2015 1:25 PM  
**To:** Bredfeldt, Erik A.  
**Subject:** RE: Unwinding EZ programs

Dear Erik,

We conducted a conference call recently with EZ Coordinators (see attached summary and Incentives At a Glance document).

The Coordinators discussed the status of their EZDA as an agency.

Several coordinators recommended that local governments maintain their EZDA for at least six months (for processing sales tax refund applications) or until the 2016 Legislative Session ends (scheduled for March 11, 2016) to see if the Florida Legislature creates a revised program.

We hope this information will be helpful.

Please let us know if you have any questions.

Best Wishes,



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**From:** Bredfeldt, Erik A. [mailto:bredfeldea@cityofgainesville.org]  
**Sent:** Monday, October 05, 2015 11:46 AM  
**To:** Von Hoff, Burt <Burt.VonHoff@deo.myflorida.com>  
**Subject:** Unwinding EZ programs

Hi Burt:

Hey, what have you heard about existing EZ programs around the State and what they intend to do with the local portion (if any) of their programs?

With the State's program sunsetting on 12/31, we're having a conversation with our elected officials about what comes afterwards and whether we should continue with the local portion of the program (permitting discounts, etc.) in certain geographic areas. Also, will the most communities be repealing their EZ maps/ordinances?

Anyway, any guidance you can provide would be helpful so we can report that out in the conversation here.

Appreciate it.

Erik A. Bredfeldt

City of Gainesville, FL

Economic Development and Innovation Director

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# ENTERPRISE ZONE COORDINATORS' CONFERENCE CALL SUMMARY<sup>150065B</sup>

SEPTEMBER 24, 2015

10:00 am till 10:38 am

## • OPENING COMMENTS:

1. EZ Coordinators were thanked for the services they have provided and will provide in the future.
2. DOR staff members were thanked for their participation in today's call.
3. EZ Coordinators were asked to submit EZ Annual Reports or verify information on Appendix B & C.

ENTERPRISE ZONE INCENTIVE AT A GLANCE CHART: The following incentives were discussed:

1. Jobs Tax Credit (Sales and Use Tax)
2. Jobs Tax Credit (Corporate Income Tax)
3. Property Tax Credit
4. Sales Tax Exemption for Electrical Energy
5. Child Care Facility Tax Exemption      Application deadline was due March 1, 2015
6. Building Materials Sales Tax Refund      Application deadline: 6 month after project is complete
7. Business Equipment Sales Tax Refund      Application deadline: 6 month after sales tax is due

## • SIX MONTH APPLICATION SUBMISSION DEADLINES FOR SALES TAX REFUNDS:

EZ Coordinators were asked to certify sales tax refund applications or refer applicants to DEO for the six month period starting on January 1, 2016 (EZ Building Materials and EZ Business Equipment).

## • STATUS OF E.Z.D.A. AS AN AGENCY:

A discussion of whether to continue or dissolve a local EZDA as an agency was held. Several EZ Coordinators recommended that local EZDAs continue as an agency until the six month application deadline expires or for future utilization (revised EZ Program or local manufacturing zones, etc.).

## • EXTENDED EZ INCENTIVES:

DEO is compiling a list of businesses that will be eligible on January 1, 2016, for EZ incentives based on their contract with DEO for economic development incentives. DEO will process all EZ incentive applications on behalf of the local EZ Coordinator.

DEO will provide a list of the eligible businesses to EZ Coordinators.

## • REFERENCES TO THE FLORIDA ENTERPRISE ZONE PROGRAM IN FLORIDA STATUTES :

One EZ Coordinator asked if the current references to the Florida Enterprise Zone Program will be revised in Florida Statutes.

## • FUTURE CONFERENCE CALLS:

Future conference calls will be scheduled if there are new issues to discuss.

# FLORIDA ENTERPRISE ZONE PROGRAM

| INCENTIVE                                  | SUBMISSION DEADLINE   | REQUIREMENTS  | POST 12/31/2015 TREATMENT   |
|--|---|---|---|
| Jobs Tax Credit (Sales & Use Tax)          | 12-31-2015 or earlier postmark on application   | <ul style="list-style-type: none"> <li>• Eligible employee must be hired before October 1, 2015.</li> <li>• Application must be certified by a local EZ Coordinator.</li> </ul>   | Approved applicants may claim the credit for up to 24 months if the employee maintains eligibility.                               |
| Jobs Tax Credit (Corporate Income Tax)     | 12-31-2015 or earlier postmark on application   | <ul style="list-style-type: none"> <li>• Eligible employee must be hired before October 1, 2015.</li> <li>• Application must be certified by a local EZ Coordinator.</li> </ul>   | Approved applicants may claim the credit for up to 24 months if the employee maintains eligibility                                |
| Property Tax Credit (Corporate Income Tax) | 12-31-2015 or earlier postmark on application   | <ul style="list-style-type: none"> <li>• All statutory requirements must be met prior to December 31, 2015.</li> <li>• Application must be certified by a local EZ Coordinator.</li> </ul>  | Approved applicants may continue to claim the tax credit for up to five years if all eligibility requirements continue to be met. |
| Sales Tax Exemption for Electrical Energy  | 12-31-2015 or earlier postmark on application   | <ul style="list-style-type: none"> <li>• All statutory requirements must be met prior to December 31, 2015.</li> <li>• Application must be certified by a local EZ Coordinator.</li> </ul>  | Approved applicants may continue to claim the tax credit for up to five years if all eligibility requirements continue to be met. |
| Child Care Facility Property Tax Exemption | March 31, 2015 for calendar year 2015   | <ul style="list-style-type: none"> <li>• The application filing deadline was March 31, 2015 for calendar year 2015.</li> </ul>  | No new Child Care Facility Property Tax Exemptions will be approved after December 31, 2015.                                      |
| Building Materials Sales Tax Refund        | Six months after project is deemed substantially complete by a local building code inspector (must be certified prior to 12-31-2015). | <ul style="list-style-type: none"> <li>• Copies of invoices reflecting sales taxes paid must be included and a certificate the project is substantially complete.</li> <li>• Application must be certified by a local EZ Coordinator or by an official at DEO.</li> </ul> | Approved applicants will receive refund checks from DOR.  |
| Business Equipment Sales Tax Refund        | Six months after sales tax is due on the purchase of eligible equipment (sales tax must be due prior to 12-31-2015).                  | <ul style="list-style-type: none"> <li>• Copies of invoice(s) reflecting sales taxes paid must be included for the purchase of eligible business equipment.</li> <li>• Application must be certified by a local EZ Coordinator or by an official at DEO.</li> </ul>       | Approved applicants will receive refund checks from DOR.  |