

Draft as of September 24, 2015

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"> • Eligible employee must be hired before October 1, 2015. • Application must be certified by a local EZ Coordinator. 	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"> • Eligible employee must be hired before October 1, 2015. • Application must be certified by a local EZ Coordinator. 	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"> • All statutory requirements must be met prior to December 31, 2015. • Application must be certified by a local EZ Coordinator. 	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"> • All statutory requirements must be met prior to December 31, 2015. • Application must be certified by a local EZ Coordinator. 	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"> • The application filing deadline was March 31, 2015 for calendar year 2015. 	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"> • Copies of invoices reflecting sales taxes paid must be included and a certificate the project is substantially complete. • Application must be certified by a local EZ Coordinator or by an official at DEO. 	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"> • Copies of invoice(s) reflecting sales taxes paid must be included for the purchase of eligible business equipment. • Application must be certified by a local EZ Coordinator or by an official at DEO. 	Approved applicants will receive refund checks from DOR.