















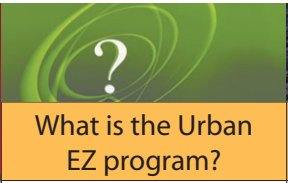





Effective January 1, 2002

	 What is the Urban EZ program?	 What are the advantages?	 What are the limitations?	 How do I receive the credit?
<p>ENTERPRISE ZONE JOBS TAX CREDIT (Sales & Use Tax) §212.096, Florida Statutes</p>	<p>Allows businesses located in a Florida enterprise zone, who collect and pay Florida sales and use tax, a monthly credit against their tax due on wages paid to new employees in a new full-time job who have been employed by the business for at least 3 months and are residents of a Florida enterprise zone or are Welfare Transition Program participants.</p>	<p>This incentive provides a credit of 20% of wages paid to new eligible employees who are residents of a Florida enterprise zone. If 20% or more of the permanent, fulltime employees are residents of a Florida enterprise zone, the credit is 30%.</p>	<p>The credit is limited to the amount of tax due on each return. There is no refund or carry-forward for credit in excess of the tax due.</p> <p>This credit is not available if the Enterprise Zone Jobs Tax Credit against Corporate Income Tax is taken.</p> <p>The credit is limited to 24 months if the employee remains employed for 24 months.</p>	<p>Form DR-15ZC must be submitted to an Enterprise Zone Coordinator and DOR within 6 months after the new employee is hired.</p> <p>Within 10 working days of receiving a completed tax credit application, DOR will notify the business that the application has been approved.</p>
<p>ENTERPRISE ZONE JOBS TAX CREDIT (Corporate Income Tax) §220.181, Florida Statutes</p>	<p>Allows businesses located in an enterprise zone who pay corporate income tax a corporate income tax credit for the wages paid to new employees in a new full-time job who have been employed by the business for at least 3 months and are residents of a Florida enterprise zone or are Welfare Transition Program participants.</p>	<p>This incentive provides a credit of 20% of wages paid to new eligible employees who are residents of a Florida enterprise zone. If 20% or more of the permanent, full-time employees are residents of a Florida enterprise zone, the credit is 30%.</p> <p>A five-year carry-forward provision is available for unused portions of past credits.</p>	<p>Firms must earn more than \$5,000 to take advantage of the credit.</p> <p>The Federal tax burden may increase since state tax liability is reduced. The amount of the credit also must be added back to Florida taxable income.</p> <p>This credit is not available if the Enterprise Zone Jobs Tax Credit against Sales and Use Tax is taken.</p>	<p>Form F-1157Z, which requires a list of names and addresses of eligible employees, must be certified by an Enterprise Zone Coordinator and submitted with the business' corporate income tax return.</p>

	 <p>What is the Urban EZ program?</p>	 <p>What are the advantages?</p>	 <p>What are the limitations?</p>	 <p>How do I receive the credit?</p>
<p>SALES TAX REFUND FOR BUSINESS MACHINERY AND EQUIPMENT USED IN AN ENTERPRISE ZONE §212.08(5)(h), Florida Statutes</p>	<p>A refund is available for sales taxes paid on the purchase of certain business property, (e.g. tangible personal property such as office equipment, warehouse equipment, and some industrial machinery and equipment), which is used <i>exclusively</i> in an enterprise zone for at least three years.</p>	<p>This incentive reduces the cost of purchasing new and used qualified tangible personal property that is used in an enterprise zone.</p>	<p>Business equipment must have a sales price of at least \$5,000 per unit. The maximum refund per application will be no more than \$5,000 or 97% of the tax paid. If 20% or more of the permanent, full-time employees of the business are residents of a Florida enterprise zone, the refund will be no more than the lesser of \$10,000 or 97% of the tax paid. Multiple applications may be submitted.</p>	<p>Form DR-26S and Form EZ-E must be certified by an Enterprise Zone Coordinator for the enterprise zone in which the business is located, and must be filed with the Department of Revenue within 6 months of when the business equipment is purchased or when the tax due.</p>
<p>SALES TAX REFUND FOR BUILDING MATERIALS USED IN AN ENTERPRISE ZONE §212.08(5)(g), Florida Statutes</p>	<p>A refund is available for sales taxes paid on the purchase of building materials used to rehabilitate real property located in an enterprise zone.</p>	<p>This incentive reduces the cost of rehabilitating real property that is located in an enterprise zone.</p>	<p>The total amount of the sales tax refund must be at least \$500, but no more than the lesser of \$5,000 or 97% of the tax paid per parcel of property. If 20% or more of the permanent, full-time employees of the business are residents of a Florida enterprise zone the refund will be no more than the lesser of \$10,000 or 97% of the tax paid per parcel.</p>	<p>Form DR-26S and Form EZ-M certified by an Enterprise Zone Coordinator must be filed with the Department of Revenue within 6 months of when the improvements are certified as being substantially complete or within 90 days after the property is first subject to assessment.</p>

	 What is the Urban EZ program?	 What are the advantages?	 What are the limitations?	 How do I receive the credit?
<p>ENTERPRISE ZONE PROPERTY TAX CREDIT (Corporate Income Tax) §220.182, Florida Statutes</p>	<p>New or expanded businesses located in an enterprise zone are allowed a credit on Florida corporate income tax equal to 96% of ad valorem taxes paid on the new or improved property (the assessment rate varies by county).</p>	<p>Any unused portion of the credit may be carried forward for five years. The credit can be claimed for five years, up to a maximum of \$50,000 annually, if 20% or more employees are enterprise zone residents; otherwise the credit is limited to \$25,000 annually.</p>	<p>Firms must earn more than \$5,000 to take advantage of the credit. The Federal tax burden may increase, since state tax liability is reduced. The amount of the credit must also be added back to Florida taxable income.</p>	<p>Businesses must file Form DR-456 with the county property appraiser before April 1 of the first year in which the new or expanded property is subject to assessment. An Enterprise Zone Coordinator will certify Form F-1158Z and provide copies to the Department of Revenue. Firms must include copies of receipts for applicable ad valorem taxes paid with tax returns and Form F-1158Z.</p>

				
	What is the Urban EZ program?	What are the advantages?	What are the limitations?	How do I receive the credit?
<p>SALES TAX EXEMPTION FOR ELECTRICAL ENERGY USED IN AN ENTERPRISE ZONE §212.08(15), Florida Statutes</p>	<p>A 50% sales tax exemption is available to qualified businesses located in an enterprise zone on the purchase of electrical energy. If 20% or more of the permanent, full-time employees are residents of a Florida enterprise zone, the exemption is 100% of sales tax. This exemption is only available if the municipality in which the business is located has passed an ordinance to exempt enterprise zone businesses from 50% of the municipal utility tax.</p>	<p>The 50% or 100% exemption of state sales tax on utilities and the 50% abatement of municipal utility tax is available for up to five years.</p>	<p>The tax exemption is limited to municipalities that have passed an ordinance to reduce the municipal utility tax for enterprise zone businesses. If 20% or more of the businesses employees are residents of an enterprise zone, the business will receive a larger abatement.</p>	<p>Form DR-15JEZ must be filed with an application certified by an Enterprise Zone Coordinator for the zone in which the business is located.</p>

For additional information on Florida’s Enterprise Zone programs contact your local Enterprise Zone coordinator or:

Burt VonHoff
Office of Tourism, Trade and Economic Development
T 850.487.2568 · E-Mail: burt.vonhoff@myflorida.com

Helpful Links

Enterprise Zones

[Enterprise Florida – Enterprise Zone information](#)

[City of Bradenton Enterprise Zone](#)

[City of Palmetto Enterprise Zone](#)

Local Community Redevelopment Agencies

[Palmetto Community Redevelopment Agency](#)

[Bradenton Central Community Redevelopment Agency](#)

Maps

City of Bradenton Enterprise Zone map

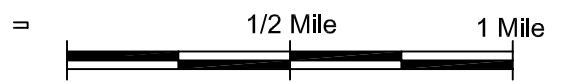
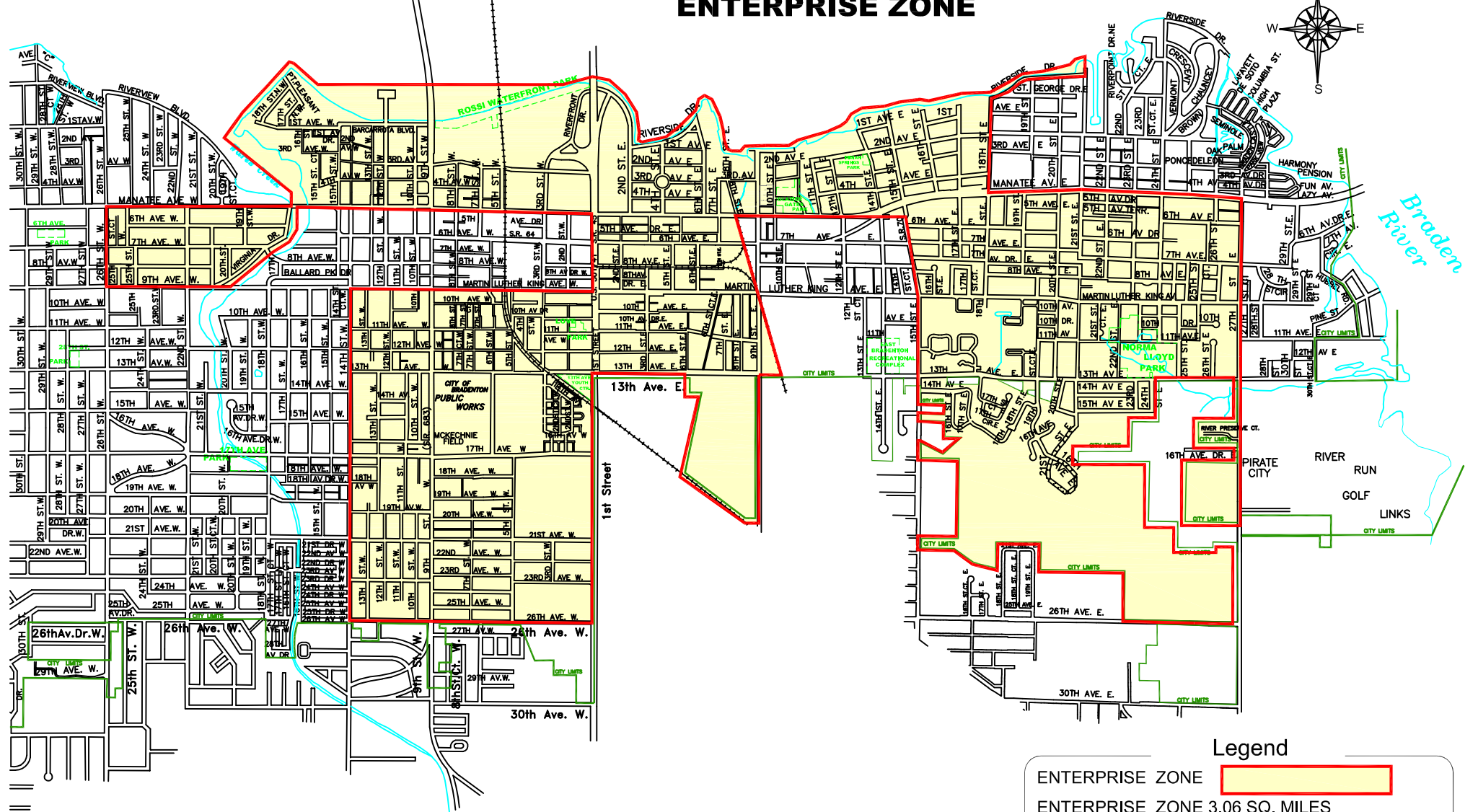
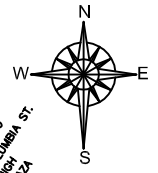
City of Palmetto Enterprise Zone map

City of Bradenton Central Community Redevelopment Area map

City of Palmetto Community Redevelopment Area map

Manatee River

City of Bradenton, Florida ENTERPRISE ZONE



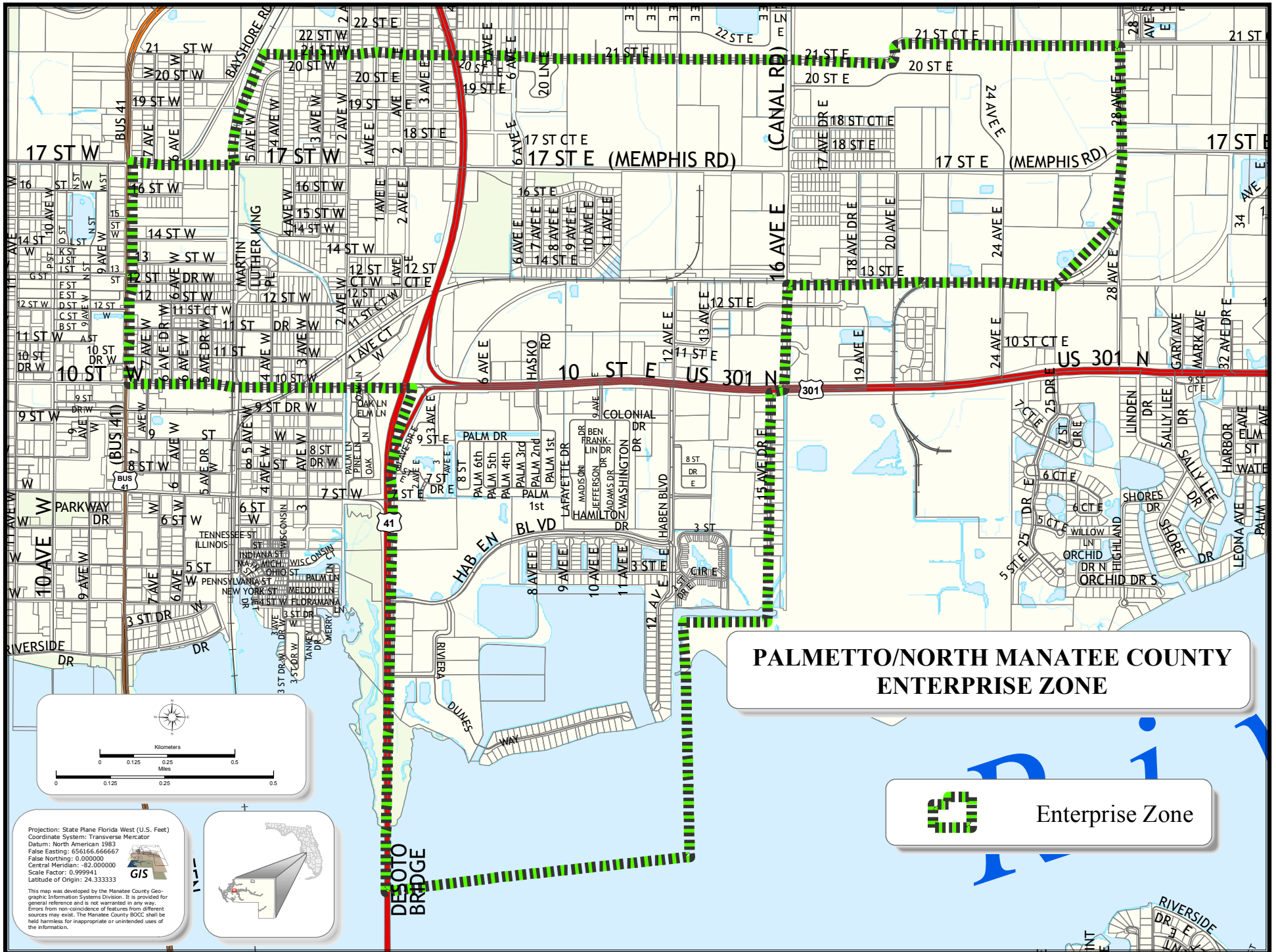
Legend

- ENTERPRISE ZONE
- ENTERPRISE ZONE 3.06 SQ. MILES
- City Limits
- Parks

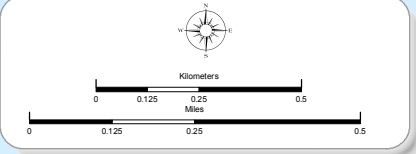
FEBRUARY 2006

PREPARED BY THE DEPARTMENT OF PLANNING
AND COMMUNITY DEVELOPMENT

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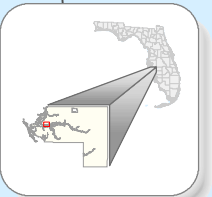
**PALMETTO/NORTH MANATEE COUNTY
ENTERPRISE ZONE**



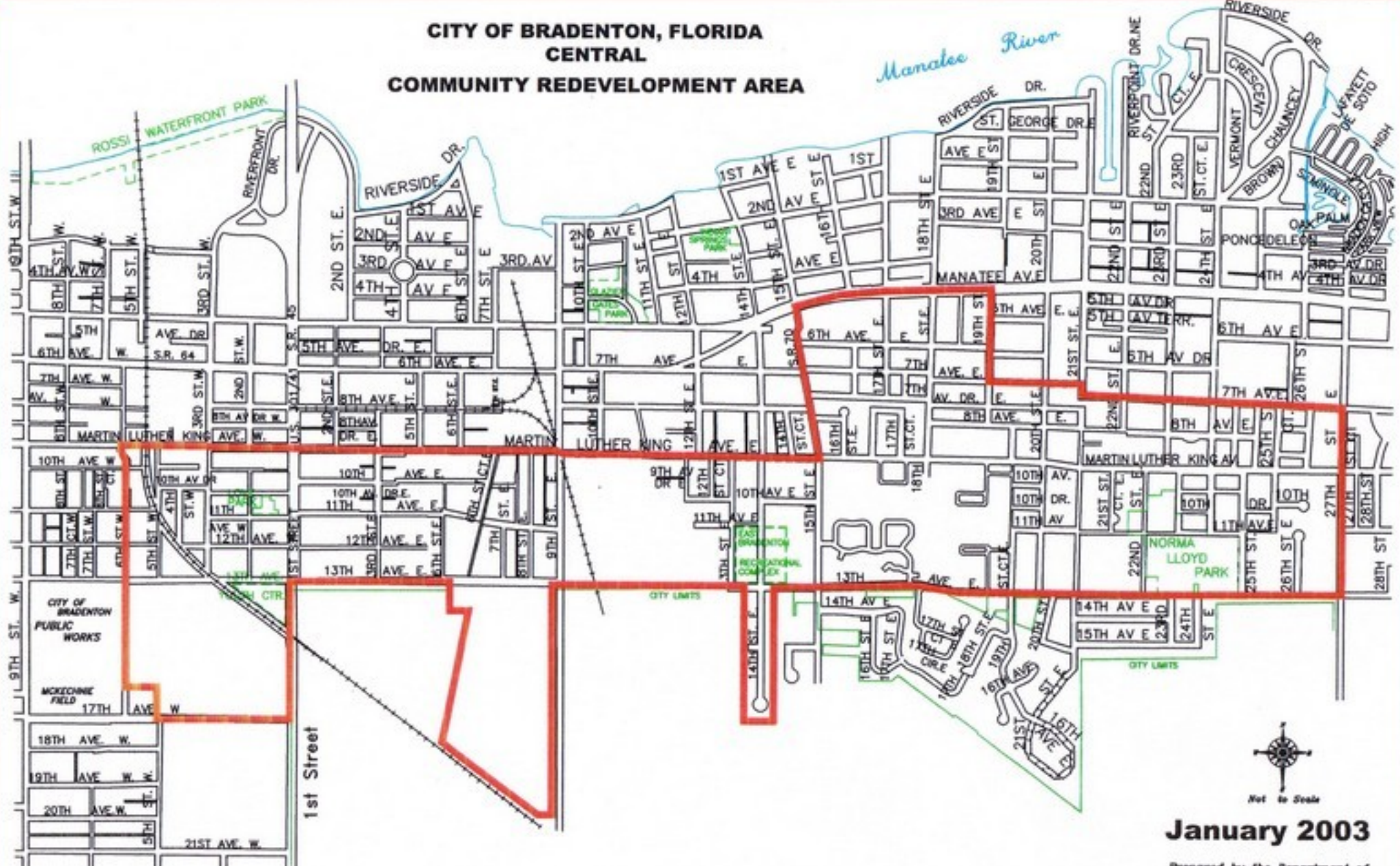
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GIS

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**CITY OF BRADENTON, FLORIDA
CENTRAL
COMMUNITY REDEVELOPMENT AREA**



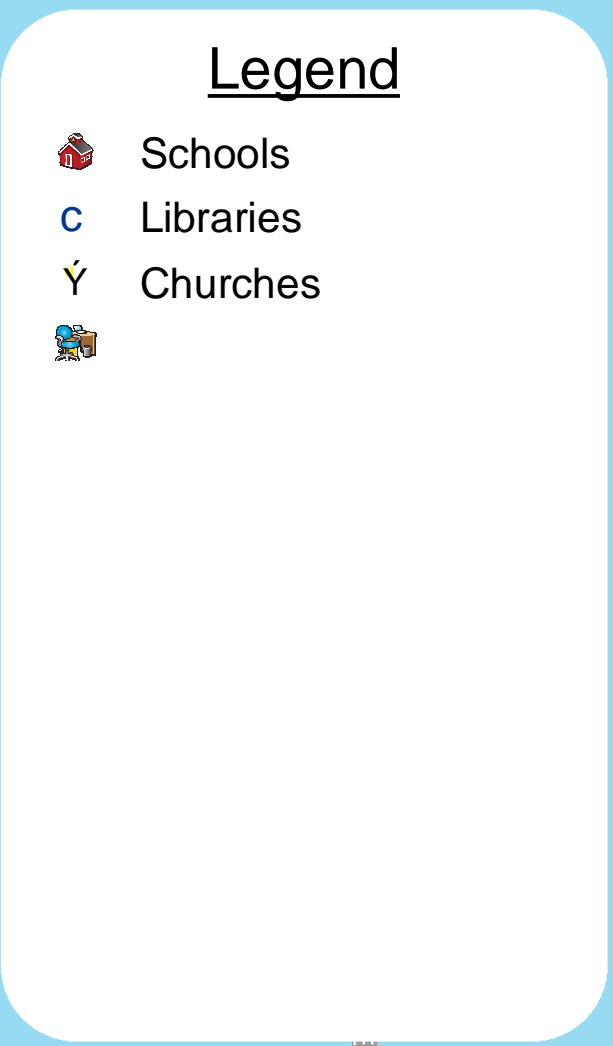
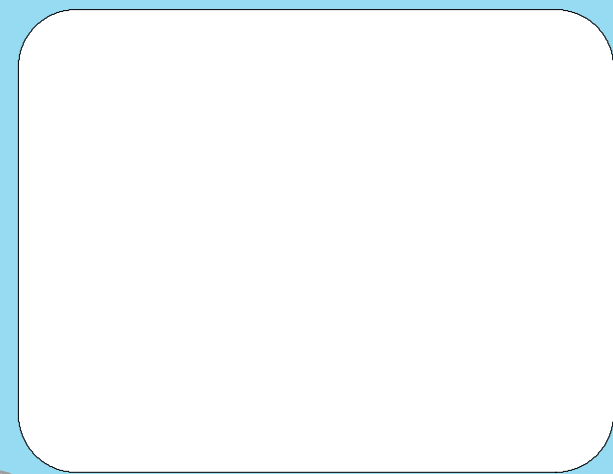
Not to Scale

January 2003

Prepared by the Department of
Development Services

Legend

-  Schools
-  Libraries
-  Churches
- 



Community Redevelopment Agency
GIS Staff
City of Palmetto, FL
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at the Palmetto CRA.
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1/2012



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