

# BUILDING MATERIALS SALES TAX REFUND

A refund is available for sales taxes paid on the purchase of building materials used to rehabilitate real property located in an Enterprise Zone.

## Advantages

Reduces the cost of rehabilitating real property located in the Enterprise Zone.

## Limitations

The total amount of the 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 Enterprise Zone residents the refund will be no more than the lesser of \$10,000 or 97% of the tax paid per parcel.

## Eligibility

Property being renovated must be located within an Enterprise Zone. Businesses and residents are eligible for sales tax refund. Sales Tax Refund is available only one time per parcel of real estate. Incentive limited to owners, lessors, lessees of the real property that is rehabilitated within an Enterprise Zone.

**Application:** [Form EZ-M](#), which is available at [www.tampagov.net/enterprise\\_zone](http://www.tampagov.net/enterprise_zone).



**Prior to submitting forms,  
applicants are strongly  
encouraged to contact:**

**City of Tampa  
Enterprise Zone Coordinator  
2105 North Nebraska Avenue  
Tampa, Florida 33602**

**813-274-5732**