

## **BUSINESS EQUIPMENT & MACHINERY SALES TAX REFUND**

A refund is available for sales taxes paid on the purchase of certain business property and machinery which is used exclusively in an Enterprise Zone for at least three years.

### **Advantages**

This incentive reduces the cost of purchasing new and used qualified tangible personal property that is used in an Enterprise Zone.

### **Limitations**

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 the Enterprise Zone the refund will be no more than \$10,000 or 97% of the tax paid. Multiple applications may be submitted.

### **Eligibility**

Business must be located within 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 3 years.

**Application:** [Form EZ-E](http://www.tampagov.net/enterprise_zone), 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**