

# TAMPA'S URBAN ENTERPRISE ZONE

QUALIFYING CRITERIA AND LIMITATIONS APPLY PER FLORIDA STATUTES

## 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 an application, interested parties are strongly encouraged to contact:

Tampa Enterprise Zone Coordinator  
3808 N. 22nd Street  
Tampa, Florida 33610

(813) 242-3806

