

JOBS TAX CREDIT (SALES & USE TAX)

Allows businesses located in the Enterprise Zone 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 the Enterprise Zone or are Welfare Transition Program (WTP) participants.

Advantages

Provides a credit up to 20% of wages paid to new eligible employees. If 20% or more of the permanent full-time employees are Enterprise Zone residents, the credit is 30%.

Limitations

Credit is limited to the amount of tax due upon each return. There is no refund or carry-forward for credit in excess of the tax due.

Business Eligibility

Must be located within an Enterprise Zone. Must collect and pay sales and use tax. Must not be taking Jobs Tax Credit against corporate income tax. Form DR-15ZC must be submitted to an Enterprise Zone Coordinator and the Department of Revenue within six months after the new employee is hired.

Employee Eligibility

Must reside and work in a Florida Enterprise Zone. WTP participants may reside anywhere but must work within an Enterprise Zone. Must work at least 36 hours per week (no part-time employees). Must be employed for three consecutive months. New employee cannot be an Owner, Partner, or Stockholder. Employees leased from an employee leasing company must continuously be leased to an employer for more than 6 months. Previous employees must not have been employed by the hiring business in the preceding 12 months.

Application

Form [DR-15ZC](#), which is available at 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