

**Florida Department of Revenue
Tax Information Publication**

TIP 02A01-07

Date Issued: Jun 24, 2002

**LEGISLATIVE CHANGES AFFECTING
THE ENTERPRISE ZONE JOBS CREDIT
FOR LEASED EMPLOYEES**

Sales and Use Tax--Enterprise Zone Jobs Tax Credit

Qualified Leased Employees

Beginning May 1, 2002, employers who want to claim the enterprise zone jobs tax credit against sales tax for a leased employee will have **seven months**, instead of six months, from the date a qualified leased employee is hired to file an application for the credit with the Department of Revenue.

Reference: Section 212.096(3), Florida Statutes; Section 23 of CS/SB 426, Chapter 2002-218, Laws of Florida

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor/. Or call Tax Information Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 (Florida only), or 850-488-6800.

Hearing- or speech-impaired persons should call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Tax Information Services, 1379

Blountstown Highway, Tallahassee, FL 32304-2716.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.