



Florida Department of Revenue
Tax Information Publication

TIP

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**CHANGES TO ENTERPRISE ZONE
BUILDING MATERIALS INCENTIVE**

Effective July 1, 2010, condominium parcels and condominium property, as defined in section 718.103, Florida Statutes (F.S.), are no longer eligible for the refund of sales tax paid on building materials used in the rehabilitation of real property located in an enterprise zone.

Also effective July 1, 2010, a single application for the refund of sales tax paid on building materials used in the rehabilitation of real property located in an enterprise zone may now be submitted for multiple, contiguous parcels. The parcels must be part of a single parcel that has been divided as part of the rehabilitation of real property in an enterprise zone.

References: Section 212.08(5)(g), Florida Statutes (2010); Chapter 2010-147, Laws of Florida (Section 9, CS/SB 1752, 2nd Eng.); Chapter 2010-138, Laws of Florida (Section 7, CS/HB 7157, 1st Eng.)

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 Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

Persons with hearing or speech impairments may 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, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

Don't delay-save today!

You can **pay overdue taxes with no penalty and reduced interest under Florida's Tax Amnesty Program**, July 1 to September 30, 2010. All taxes administered by the Department of Revenue are eligible, except unemployment tax and Miami-Dade County Lake Belt Fees.

Visit www.myflorida.com/dor/amnesty to find out more.