

**Florida Department of Revenue  
Tax Information Publication**

TIP 00A01-23

DATE ISSUED: Aug 11, 2000

**Exemption From Sales Tax For Materials For Construction  
Of Single-Family Homes In Certain Areas and Building  
Materials In Redevelopment Projects**

**Materials For Construction of Single-Family  
Homes In Certain Areas**

Sales taxes paid on building materials purchased on or after July 1, 2000, and the labor associated with construction of a single-family home located in an enterprise zone, empowerment zone, or Front Porch Florida Community are eligible for refund. Qualified homes may have an appraised value of not more than \$160,000. The home must be occupied by the owner for residential purposes. The exemption is received through a refund of previously paid taxes by applying to the Department of Revenue and providing the required information within six months after the home is substantially completed.

**Building Materials In Redevelopment Projects**

Sales taxes paid on building materials purchased on or after July 1, 2000, used in the construction of a housing project or mixed-use project located in an urban high-crime area, enterprise zone, empowerment zone, Front Porch Community, designated brownfield area, or urban infill area, are eligible for refund. Housing projects are those converting existing manufacturing or industrial buildings to housing units in such areas, and in which the developer agrees to set aside at least 20% of the units for low-income and moderate-income residents. Mixed-use projects are those converting existing manufacturing or industrial buildings to mixed-use units including artists' studios, art and entertainment, or other related uses, in such areas, and in which the developer agrees to set aside at least 20% of the square footage of the project for low-income and moderate-income housing. The exemption may be received by the

owner through a refund of previously paid taxes by applying to the Department of Revenue and providing the required information within six months after the project is substantially completed.

**Changes To The Urban High-Crime Area Job Tax  
Credit Program, Rural Job Tax**

**Credit Program, and Enterprise Zone Jobs Credit  
Against Corporate Income Tax**

Effective July 1, 2000, references to "WAGES program participant" associated with legislation governing the Urban High-Crime Area Job Tax Credit Program, Rural Job Tax Credit Program, and Enterprise Zone Jobs Credit against corporate income tax, are changed to reference "welfare transition program participants".

**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.

Information and forms are available on our Internet site at <http://sun6.dms.state.fl.us/dor/>

To receive forms by mail:

- \* Order multiple copies of forms from our Internet site at <http://sun6.dms.state.fl.us/dor/forms/order>, or
- \* Fax your form request to the DOR Distribution Center at 850-922-2208, or
- \* Call the DOR Distribution Center at 850-488-8422, or
- \* Mail your form request to:  
DISTRIBUTION CENTER, FLORIDA DEPARTMENT OF REVENUE, 168A  
BLOUNTSTOWN HWY, TALLAHASSEE FL 32304-3702

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

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 1-800-352-3671 (in Florida only) or 850-488-6800.

For a written response to your questions, write:

TAX INFORMATION SERVICES, FLORIDA DEPARTMENT OF REVENUE,  
1379 BLOUNTSTOWN HWY, TALLAHASSEE FL 32304-2716

Hearing or speech impaired persons may call the TDD line at 1-800-367-8331 or 850-922-1115.

Department of Revenue service centers host educational seminars about Florida's taxes. For a schedule of upcoming seminars,

- \* visit us online at <http://sun6.dms.state.fl.us/dor/>,
- or
- \* call the service center nearest you.

References:

Chapters 2000-165 and 2000-353, L.O.F.

Sections 212.08(5)(n) and (o), F.S.

Section 212.097, F.S.

Section 212.098, F.S.

Section 220.181, F.S.