



Florida Department of Revenue  
Tax Information Publication

**TIP**

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## **Manufacturing and Spaceport Investment Incentive Program**

Beginning July 1, 2010, the Manufacturing and Spaceport Investment Incentive Program will become available to “eligible entities” through the Office of Tourism, Trade, and Economic Development. Eligible entity means an entity that manufactures, processes, compounds, or produces items for sale of tangible personal property or engages in spaceport activities. An eligible entity may receive refunds in the maximum amount of \$50,000 in state sales and use tax in a single year on “eligible equipment purchases” used in manufacturing, processing, compounding, or production of tangible personal property for sale or for exclusive use in spaceport activities. Eligible equipment purchases generally means the cost of production of machinery and equipment placed into service in the state’s 2010-2011 or 2011-2012 fiscal years over the eligible entity’s cost of purchases placed in service in the entity’s fiscal year that began in 2008.

To receive a refund, an eligible entity must apply to the Office of Tourism, Trade, and Economic Development for a tax refund allocation. Applications must be received no later than September 1, 2011, for the 2010-2011 fiscal year. Once an entity has been approved by the Office of Tourism, Trade, and Economic Development for a “tax refund allocation,” the entity must submit an *Application for Refund* (Form DR-26S), to the Department of Revenue within 30 days of the approval by the Office of Tourism, Trade, and Economic Development.

For additional information on the Manufacturing and Spaceport Investment Incentive Program, please call the Office of Tourism, Trade, and Economic Development at (850) 487-2568.

**References: Section 288.1083, Florida Statutes; Chapter 2010-147, Laws of Florida (Section 21, CS/SB 1752, 2<sup>nd</sup> 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](http://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](http://www.myflorida.com/dor/amnesty) to find out more.