

**Florida Department of Revenue
Tax Information Publication**

**TIP 05A01-08
Date: July 07 2005**

**Sales and Use Tax; Corporate Income Tax
CHANGES TO THE ENTERPRISE ZONE PROGRAM**

Effective July 1, 2005, the Enterprise Zone Program is extended through December 31, 2015. Existing enterprise zones will expire December 31, 2005. Designations of new enterprise zones or redesignations of existing enterprise zones are effective January 1, 2006. Credits or credit carryovers may continue to be claimed as though the provisions under which the taxpayer qualified remain in effect until the maximum credit allowed for that taxpayer has been claimed.

Improvements to real property completed on or after July 1, 2005, which are eligible for the enterprise zone building materials sales tax refund are no longer subject to the one refund per parcel limitation. Additionally, for improvements to real property completed on or after July 1, 2005, the deadline for filing an application for the enterprise zone building materials refund is six months from the date the project is deemed to be substantially completed or September 1, of the year the improvement is first subject to assessment.

References: Chapter 2005-287, 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 Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 or 850-488-6800.

Persons with hearing or speech impairments 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, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.