



The Florida Legislature created the **Urban Job Tax Credit Program** in 1997 to encourage the creation of jobs in urban areas of Florida (section 212.097, Florida Statutes). The Program provides tax credits to eligible businesses that are located within the 13 Urban Areas designated by the Office of Tourism, Trade and Economic Development (OTTED) and hire a specific number of employees. The credit ranges from \$500 to \$2,000 per qualified job and can be taken against either the Florida Corporate Income Tax or the Florida Sales and Use Tax, but not both.

A total of \$5 million of tax credits may be approved under the Urban Job Tax Credit Program each calendar year. One million dollars of tax credits will be exclusively reserved for businesses located within Tier One designated areas.

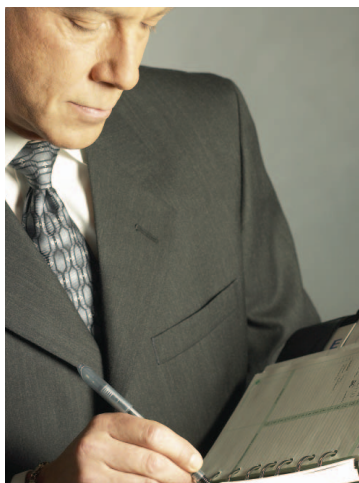
Eligible Businesses

- May include sole proprietorships, partnerships or corporations;
- Are physically located within one of the following designated urban job tax credit areas:

| TIER ONE | TIER TWO | TIER THREE |
|--|---|---|
| Jacksonville | Fort Lauderdale | Lakeland |
| Ocala | Miami-Dade County (Carol City, Miami & Goulds) | Miami-Dade County (Hialeah, Miami & Opa Locka) |
| Orlando | Miami-Dade County (Florida City; Homestead, Leisure City & Naranja) | St. Petersburg |
| Palm Beach County (Delray Beach, Lake Park, Mangonia Park, Riviera Beach & West Palm Beach) | Pompano Beach | |
| Tampa | Tallahassee | |



- Must be predominately engaged in (or headquarters for) activities classified in one of the following Standard Industrial Classification (SIC) Codes:



| SIC | DESCRIPTION |
|-------------|--|
| 01 - 09 | Agriculture; Forestry; and Fishing |
| 20 - 39 | Manufacturing |
| 52 - 57 | Retail: General Merchandise, Food, Auto, Apparel, Home Furnishings, etc. |
| 59 | Miscellaneous Retail (No Eating/Drinking Establishments) |
| 70 | Hotels and Other Lodging Places |
| 422 | Public Warehousing and Storage |
| 7391 | Research and Development |
| 7992 | Public Golf Courses |
| 7996 | Amusement Parks |
| Call Center | Customer Service Center (serving a multistate or international market) |

- Must have created the required minimum number of new jobs as indicated below:

| NEW BUSINESS | | |
|-------------------|--|-------------------------|
| TIER | MINIMUM NUMBER OF QUALIFIED EMPLOYEES | TAX CREDIT PER EMPLOYEE |
| I | 10 | \$1,500* |
| II | 20 | \$1,000* |
| III | 30 | \$500* |
| EXISTING BUSINESS | | |
| TIER | MINIMUM NUMBER OF ADDITIONAL QUALIFIED EMPLOYEES | TAX CREDIT PER EMPLOYEE |
| I | 5 More than previous year | \$1,500* |
| II | 10 More than previous year | \$1,000* |
| III | 15 More than previous year | \$500* |

*For Welfare Transition Program participants, add an additional \$500 tax credit. Tax credits may be used against either Florida Corporate Income Tax or Sales and Use Tax.

- Qualified employees are those who work in a regular, full-time position (averaging at least 36 hours per week).
- Qualified Employees must be employed for at least 3 months and must be employed on the date of the tax credit application.
- Employees leased from an employee leasing company licensed under chapter 468, F.S., are eligible if such employees have continuously been leased to the employer for more than 6 months.
- An owner or partner of the eligible business is not a qualified employee.
- A “New Business” is any eligible business in its first year of operation in a designated urban job tax credit area.
- An “Existing Business” is one that has been in operation for more than one year in a designated urban job tax credit area. Existing businesses may only apply for an urban job tax credit once per year.

Application Process

Application Form UR-J (Rev. 2/01) may be obtained from, and submitted to:

Executive Office of the Governor

Office of Tourism, Trade and Economic Development (OTTED)

The Capitol, Suite 2001, Tallahassee, FL 32399-0001

Phone: (850) 487-2568 • Fax: (850) 487-3014

E-mail: vonhofb@eog.state.fl.us

Approval Process

- The law grants OTTED 30 days to approve or disapprove an application.
- All information on application is verified through various state departments. If the application is approved, a formal letter along with the approved application is sent to the business from OTTED.





Credit Process

- Once the Urban Job Tax Credit application is approved, the business will claim the urban job tax credit through the Department of Revenue.
- Credits may be used against either the Florida Corporate Income Tax or the Sales and Use Tax. If taken against Corporate Income Tax, the business claims the credit via a line item on its corporate income tax form. If taken against the Sales and Use Tax, the Department of Revenue sends a credit memorandum indicating the amount of tax credit approved. This memorandum is submitted when the business files its monthly Sales and Use Tax return.



Additional Information

For additional information, contact the following individuals within the respective jurisdictions or Burt Von Hoff, Office of Tourism, Trade and Economic Development (850) 487-2568.

| CITY/ COUNTY | TIER | CONTACT PERSON | PHONE | FAX |
|-------------------|----------------|-------------------------|--------------|--------------|
| Fort Lauderdale | II | Eve Bazer | 954.468.1505 | 954.468.1500 |
| Jacksonville | I | Joe Whitaker | 904.630.1858 | 904.630.2919 |
| Lakeland | III | Steven Scruggs | 863.687.3788 | 863.683.7454 |
| Miami-Dade County | II; II and III | Ignacio de la Campa | 305.375.4535 | 305.372.6391 |
| Ocala | I | William L. Patten | 352.629.8322 | 352.867.1781 |
| Orlando | I | Tanja Gerhartz | 407.246.2709 | 407.246.2895 |
| Palm Beach County | I | Pamela L. Nolan | 561.355.3624 | 561.355.6017 |
| Pompano Beach | II | Joseph A. Greco | 954.786.4655 | 954.786.4666 |
| St. Petersburg | III | Cindy Margiotta | 727.893.7100 | 727.892.5465 |
| Tallahassee | II | Michael Parker | 850.891.6500 | 850.891.6592 |
| Tampa | I | Jeanette LaRussa Fenton | 813.274.7966 | 813.274.7927 |

Statutory Reference: [Section 212.097, Florida Statutes](#) and [Section 220.1895, Florida Statutes](#)