

# **URBAN HIGH-CRIME AREA JOB TAX CREDIT PROGRAM**

**FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY  
DIVISION OF STRATEGIC BUSINESS DEVELOPMENT  
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The Florida Legislature created the Urban High-Crime Area Job Tax Credit Program in 1997 to encourage the creation of new jobs in designated urban areas of Florida (section 212.097, Florida Statutes). The Program provides up to \$5.0 million of tax credits annually to eligible businesses who are located within one of the 13 Urban High-Crime Areas designated by the Department of Economic Opportunity (DEO) and hire a specific number of employees.

## **WHAT IS AN URBAN HIGH-CRIME AREA JOB TAX CREDIT?**

An Urban High-Crime Area Job Tax Credit is an incentive for eligible businesses located within one of the 13 designated urban high-crime areas to create new jobs. 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. The credit can only be taken against only one of these two taxes.

These tax credits are provided to encourage meaningful employment opportunities that will improve the quality of life of those employed and to encourage economic expansion of new and existing businesses in designated urban areas of Florida.

## **HOW MANY TAX CREDITS WILL BE AWARDED?**

Five million dollars of tax credits may be approved in a calendar year. One million dollars of tax credits will be exclusively reserved for businesses located within Tier One designated areas.

## **HOW WERE THE AREAS DESIGNATED?**

DEO designated the 13 high-crime areas for participation based on applications submitted by units of local governments.

## **WHEN WILL THE DESIGNATIONS BE EFFECTIVE?**

The re-designation of the Urban High-Crime Areas became effective on **January 1, 2018**, and will remain in effect until December 31, 2020. The Date of Application will determine which tier that an eligible business is located within when designated areas are re-ranked every three years.

## WHICH AREAS HAVE BEEN DESIGNATED?

The nominated areas located within the following jurisdictions have been designated as eligible areas to participate in the Urban High-Crime Job Tax Credit Program. A listing of the contact persons (with telephone numbers and e-mail addresses) is found on page 5 of this overview.

Each contact person will be able to provide information (maps and/or boundary descriptions) on the designated area within their jurisdiction. Designated areas range from 3 to 20 square miles.

These designated areas are listed in alphabetical order within each of the three tiers for applications dated on or after January 1, 2018.

TIER ONE	TIER TWO	TIER THREE
Miami-Dade County UA-1310 <i>(Florida City; Homestead, Leisure City &amp; Naranja)</i>	Jacksonville UA-1603	Fort Lauderdale UA-0607
Ocala UA-4204	Lakeland UA-5314	Miami-Dade County UA-1308 <i>(Hialeah, Miami &amp; Opa Locka)</i>
Orlando UA-4810	Palm Beach County UA-5001 <i>(Delray Beach, Lake Park, Mangonia Park, Riviera Beach &amp; West Palm Beach)</i>	Miami-Dade County UA-1315 <i>(Carol City, Miami &amp; Goulds)</i>
St. Petersburg UA-5219	Pompano Beach UA-0624	
Tampa UA-2902	Tallahassee UA-3701	

## WHICH BUSINESSES WILL BE ELIGIBLE TO PARTICIPATE?

Eligible businesses that are located within a designated Urban High-Crime Area include:

- Sole Proprietorships;
- Partnerships; or
- Corporations

Eligible businesses must be predominately engaged in (or headquarters for) activities classified in the Standard Industrial Classification (SIC) Codes outlined on page three of this overview.

## WHAT S. I. C. CODES ARE ELIGIBLE?

To be eligible for a tax credit, a business must be physically located within one of the 13 designated urban high-crime areas and 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 Furnishing, etc.
59	Misc. Retail (No Eating/Drinking Places)
70	Hotels and Other Lodging Places
422	Public Warehousing and Storage
781	Motion Picture Production/Allied Services
7391	Research and Development
7992	Public Golf Courses
7996	Amusement Parks
Call Center	Customer Service Center (serving a multistate or international market)

## WHICH EMPLOYEES ARE ELIGIBLE FOR A TAX CREDIT?

Those new employees of an eligible business (in a designated Urban High-Crime Area) who work in a regular, full-time position (averaging at least 36 hours per week) if the business has created the required minimum number of new jobs.

An employee must be employed for at least 3 months and must be employed on the date of the tax credit application. An owner or partner of the eligible business is not a qualified employee.

An employee leased from an employee leasing company licensed under chapter 468, F. S., is eligible if such employee has continuously been leased to the employer for more than 6 months.

## WHAT'S CONSIDERED A "NEW BUSINESS"?

A "New Business" is any eligible business that begins operation on a site in a designated Urban High-Crime Area after October 1, 1998, which is separate from any other business operation within the designated area.

During its first year of operation, a business may submit only one tax credit application.

## WHAT'S CONSIDERED AN "EXISTING BUSINESS"?

An "Existing Business" is any eligible business that does not qualify as a "New Business".

An existing business may apply at any time it is eligible, but must wait one year before re-applying.

## HOW MANY NEW JOBS ARE NEEDED TO EARN TAX CREDITS?

<b>NEW BUSINESS</b>		
<b>TIER</b>	<b>MINIMUM NUMBER OF QUALIFIED EMPLOYEES</b>	<b>TAX CREDIT PER EMPLOYEE</b>
I	10	\$1,500.00 *
II	20	\$1,000.00 *
III	30	\$500.00 *
<b>EXISTING BUSINESS</b>		
<b>TIER</b>	<b>MINIMUM NUMBER OF ADDITIONAL QUALIFIED EMPLOYEES</b>	<b>TAX CREDIT PER EMPLOYEE</b>
I	5 More than previous year	\$1,500.00 *
II	10 More than previous year	\$1,000.00 *
III	15 More than previous year	\$500.00 *

\* **For Welfare Transition Program participants add an additional \$500.00 tax credit.**

**Tax credits may be used against either Florida Corporate Income Tax or Sales and Use Tax.**

### FOR ADDITIONAL INFORMATION, PLEASE CONTACT:

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 Division of Strategic Business Development  
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# URBAN HIGH-CRIME AREA JOB TAX CREDIT PROGRAM

The following individuals are the contact persons for the designated Urban High-Crime Areas within their respective jurisdictions. These contact persons will be able to provide information regarding their area as well as the Urban High-Crime Job Tax Credit Program.

In addition, Burt Von Hoff, with the Florida Department of Economic Opportunity, is available at 850/717-8974 to address questions.

CITY/ COUNTY	TIER	CONTACT PERSON	PHONE	E-MAIL
Fort Lauderdale	III	Thomasina Turner-Diggs	954-828-8953	<a href="mailto:thomasinat@fortlauderdale.gov">thomasinat@fortlauderdale.gov</a>
Jacksonville	II	Ed Randolph	904-630-1858	<a href="mailto:EdR@coj.net">EdR@coj.net</a>
Lakeland	II	Steve Scruggs	863-687-3788	<a href="mailto:sscruggs@lakelandcdc.com">sscruggs@lakelandcdc.com</a>
Miami-Dade County	I; III and III	Robert Hesler	305-375-3623	<a href="mailto:hessler@miamidade.gov">hessler@miamidade.gov</a>
Ocala	I	Melanie Gaboardi	352-629-8312	<a href="mailto:mgaboardi@ocalafl.org">mgaboardi@ocalafl.org</a>
Orlando	I	Kim King	407-246-2721	<a href="mailto:kim.king@cityoforlando.net">kim.king@cityoforlando.net</a>
Palm Beach County	II	Pamela L. Nolan	561/233-3678	<a href="mailto:pnolan@pbcgov.org">pnolan@pbcgov.org</a>
Pompano Beach	II	Chris Clemens	954-786-4048	<a href="mailto:chris.clemens@copbfl.com">chris.clemens@copbfl.com</a>
St. Petersburg	I	Sophia Sorolis	727-893-7787	<a href="mailto:sophia.sorolis@stpete.org">sophia.sorolis@stpete.org</a>
Tallahassee	II	Cristina Paredes	850-300-7559	<a href="mailto:CParedes@OEVfor Business.org">CParedes@OEVfor Business.org</a>
Tampa	I	Ed Johnson	813-242-3807	<a href="mailto:ed.johnson@tampagov.net">ed.johnson@tampagov.net</a>

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