



Florida Department of Revenue
Tax Information Publication

TIP

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**Requirements for Filing Applications for Refunds of Sales Tax
Under the Enterprise Zone and Florida Neighborhood Revitalization Programs**

Building Materials Used in the Rehabilitation of Real Property Located in an Enterprise Zone

Taxpayers claiming a refund of sales tax paid for purchases of building materials used in the rehabilitation of real property located in an Enterprise Zone must file an *Application for Refund - Sales and Use Tax* (**Form DR-26S**) and **Form EZ-M** with the Department of Revenue. Both forms must be submitted to the Department no later than November 1 of the year in which the rehabilitation is first subject to assessment. If either of the required forms is submitted after the filing deadline, the refund will not be approved. For more information, read section 212.08(5)(g), Florida Statutes (F.S.), and Rule 12A-1.107(2), Florida Administrative Code (F.A.C).

Business Property Used in an Enterprise Zone

Taxpayers claiming a refund of sales tax paid for purchases of business property used in an Enterprise Zone must file an *Application for Refund - Sales and Use Tax* (**Form DR-26S**) and **Form EZ-E** with the Department of Revenue. Both forms must be submitted to the Department no later than six months after the tax is due on the business property that was purchased. If either of the required forms is submitted after the filing deadline, the refund will not be approved. For more information, read section 212.08(5)(h), F.S., and Rule 12A-1.107(3), F.A.C.

Materials for Construction of Single-Family Homes in Certain Areas

Taxpayers claiming a refund of sales tax paid for purchases of building materials and labor for construction of single-family homes in an Enterprise Zone, Empowerment Zone, or Front Porch Florida Community, must file an *Application for Refund - Sales and Use Tax* (**Form DR-26S**) and **Form DR-26RP** with the Department of Revenue. Both forms must be submitted to the Department no later than six months after the date the single-family home is deemed to be substantially completed by the local building inspector. If either of the required forms is submitted after the filing deadline, the refund will not be approved. For more information, read section 212.08(5)(n), F.S., and Rule 12A-1.107(6), F.A.C.

Building Materials Used in Redevelopment Projects

Taxpayers claiming a refund of sales tax paid for purchases of building materials used in redevelopment projects, must file an *Application for Refund - Sales and Use Tax* (**Form DR-26S**) and **Form DR-26RP** with the Department of Revenue. Both forms must be submitted to the Department no later than six months after the date the housing project or mixed-use project is deemed to be substantially completed by

the local building inspector. If either of the required forms is submitted after the filing deadline, the refund will not be approved. For more information, read section 212.08(5)(o), F.S., and Rule 12A-1.107(7), F.A.C.

References: Sections 212.08(5)(g), (h), (n), and (o), Florida Statutes.

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.

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.

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