

# SOUTH METRO ENTERPRISE ZONE



A COLORADO STATE INCOME TAX CREDIT PROGRAM ADMINISTERED BY  
THE AURORA CHAMBER OF COMMERCE

## PURPOSE

The Colorado Enterprise Zone (EZ) Program, created by the state legislature (C.R.S. Title 39, Article 30), offers state income tax credits to encourage businesses to grow and expand in economically distressed areas.

## PROGRAM DESCRIPTION

Taxpayers investing in Enterprise Zones can earn Colorado income tax credits by completing specific economic development activities. Only those engaged in legal business activities, as defined by both state and federal law, are eligible to claim EZ tax credits.

## APPLICATIONS

Each income tax year, a business in an EZ must apply for pre-certification before starting any activity to qualify for business tax credits. At the end of the year, the business must certify the activities completed.

## INCOME TAX CREDITS & ADDITIONAL INCENTIVES

### INVESTMENT TAX CREDIT

**3%**  
equipment  
purchases

### COMMERCIAL VEHICLE

**1.5%**  
commercial  
vehicle  
purchases

### JOB TRAINING

**12%**  
qualified  
training  
expenses

### NEW EMPLOYEE

**\$1,100** per  
net new  
employee

### AGRICULTURAL PROCESSOR

**\$500** per  
net new  
agricultural  
employee

### EMPLOYER SPONSORED HEALTH INSURANCE

**\$1,000** per  
covered  
employee

### R&D INCREASE

**3%**  
increased  
R&D  
expenditures

### VACANT BUILDING REHABILITATION

**25%** rehab  
hard cost  
expenditures

### MANUFACTURING & MINING

**Sales &  
Use**  
expanded tax  
exemption

### CONTRIBUTION TAX CREDIT

**25%**  
monetary  
**12.5%**  
in-kind

## MORE INFORMATION



**South Metro  
Program Website**

<https://www.aurorachamber.org/south-metro-enterprise-zone/>



**Colorado Office of Economic  
Development & International  
Trade Program Website**

[oedit.colorado.gov/enterprise-zone-program](https://oedit.colorado.gov/enterprise-zone-program)

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## ENTERPRISE ZONE (EZ) APPLICATION PROCESS:

1

### PRE-CERTIFY

Annual pre-certification is required for each business location before making any eligible investments or activities

2

### CERTIFY

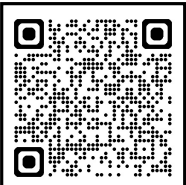
Certification is completed at the end of the tax year to earn tax credits for activities performed during the pre-certification period

3

### SUBMIT

Tax credits are claimed by filing the approved EZ Certification with the business' state income tax return

## APPLY NOW



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