

# 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.

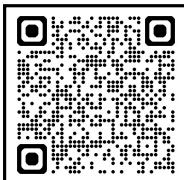
## APPLICATIONS

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	COMMERCIAL VEHICLE	JOB TRAINING	NEW EMPLOYEE	AGRICULTURAL PROCESSOR
3% equipment purchases	1.5% commercial vehicle purchases	12% qualified training expenses	\$1,100 per net new employee	\$500 per net new agricultural employee
EMPLOYER SPONSORED HEALTH INSURANCE	R&D INCREASE	VACANT BUILDING REHABILITATION	MANUFACTURING & MINING	CONTRIBUTION TAX CREDIT
\$1,000 per covered employee	3% increased R&D expenditures	25% rehab hard cost expenditures	Sales & Use expanded tax exemption	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

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