

**New York State Department of Taxation and Finance
Taxpayer Services Division
Technical Services Bureau**

TSB-M-86
(13.2) Corporation Tax
(5.2) Income Tax
(20.2) Sales Tax
August 22, 1988

**ECONOMIC DEVELOPMENT ZONES
ZONE DESIGNATION - 1988**

Chapter 686 of the Laws of 1986 authorized the creation of economic development zones in various cities, counties, towns and villages within New York State. In the second round of selections, the zone designation board, on June 22, 1988, chose nine additional zones. The new zones are:

- S Auburn, Cayuga County
- S East Harlem, New York County
- S Elmira, Chemung County
- S Town of Moriah, Essex County
- S Niagara Falls, Niagara County
- S Oswego, Oswego County
- S Plattsburgh, Clinton County
- S Utica, Oneida County
- S Yonkers, Westchester County

The economic development zones chosen on July 21, 1987, are:

- S Bronx (Port Morris Section), Bronx County
- S Brooklyn (East New York), Kings County
- S Gloversville, Fulton County
- S Islip, Suffolk County
- S Lackawanna, Erie County
- S Ogdensburg, St. Lawrence County
- S Olean/Allegany, Cattaraugus County
- S Queens (South Jamaica Section), Queens County
- S Syracuse, Onondaga County
- S Troy, Rensselaer County

Sites designated by the board are generally only a few hundred acres and do not include entire communities. Tax incentives are available only after zone designation and business certification.

Taxpayers located in the zone sites may qualify for several New York State tax incentives. Detailed information of the available state tax incentives may be obtained from Technical Services Bureau memorandum TSB-M-86(13) Corporation Tax Rev, (5) Income Tax Rev, (20) Sales Tax Rev. dated October 15, 1987. The local zone administrator of each of the designated zones should be contacted for local tax incentives and zone boundaries.

Taxpayers qualifying for the special considerations for locating in economic development zone sites must be relocating from out of the state into the zone sites or expanding into zone areas from other locations in New York State. Businesses cannot merely move their operations from another part of the state into zone areas and qualify under the program. Businesses previously located in zone sites that expand their operations and new businesses that locate in zone sites could also qualify for some if not all of the available incentives.