

BENEFITS FOR CONTRACTORS

The Enterprise Zones (EZ) Partnership is a joint state-county-business effort intended to stimulate—via tax and other incentives—business activity, job preservation and job creation in areas designated by the counties. Up to six zones can be designated per county. The current number of zones is: Oahu-five zones; Big Isle-six zones; Kauai-five zones; Maui County-three zones.

CONTRACTORS THAT DO WORK AT THE EZ SITE OF AN EZ-ENROLLED FIRM ARE EXEMPT FROM GENERAL EXCISE TAX ON REVENUES FROM THAT WORK. (THE EXEMPTION APPLIES TO G.E.T. ON BOTH LABOR AND MATERIALS PAID FOR BY THE EZ-ENROLLED FIRM.)

Claiming the exemption from General Excise Tax

- Ask the EZ-enrolled firm for which you have or will provide contracting services for a copy of its EZ application approval letter.
- In the spaces provided on your periodic or annual GET payment form, write in the amount of GET which is based on revenues from work done for the EZ-enrolled business.
- Attach a copy of the EZ-enrolled firm's EZ application approval letter to your GET payment form.

The Enterprise Zones Program Coordinator can be reached at: (808) 961-8496.