

**79-32,160b. Planned project within existing enterprise zone; tax election; prior act.** Any taxpayer who has developed plans for the construction, reconstruction, enlarging or remodeling of a qualified business facility located within an enterprise zone or who has developed plans for the purchase of machinery or equipment for installation at a qualified business facility located within an enterprise zone may elect to claim the income tax credits and sales tax exemption available prior to the effective date of this act. In order to make such an election, the taxpayer shall submit to the department of revenue by certified mail, a form provided by the department, which shall identify the planned project prior to January 1, 1993.

**History:** L. 1992, ch. 202, § 9; July 1.