

COVID-19 Sales Tax Relief Program

The Suffolk County Industrial Development Agency (SCIDA) COVID-19 Sales Tax Relief Equipment Lease Program (the Program) will grant sales and use tax exemptions of up to \$100,000 to manufacturers, suppliers and distributors of personal protective equipment (PPE) for healthcare and medical providers, first responders, home health aides, patients and for residents' personal use; medical and hospital equipment, disinfectants, sterilizers and sanitizer equipment, products and chemicals; and medicine and pharmaceutical products and over-the-counter drugs to be used in the treatment and prevention of COVID-19.

The Program will apply to the acquisition and installation of machinery and equipment, including, manufacturing and production equipment, material handling equipment, racking, shelving, storage and sorting equipment, computers, hardware, software and telecommunication equipment, and the renovations and/or repairs of existing buildings and facilities necessary for the installation and operations of such machinery and equipment. In addition, the equipment and other purchases under this program must be physically located in Suffolk County in accordance with New York State law.

The Program is available to all businesses in Suffolk County who are currently engaged in the manufacturing, distribution and supply of such products or are beginning to manufacture, supply or distribute such products for the treatment or prevention of COVID-19. The program is being offered free of charge; companies will be able to utilize the sales and use tax exemptions as soon as the documents are executed.

In order to receive the sales and use tax exemptions of up to \$100,000, an interested company or business should contact SCIDA at info@suffolkida.org (preferred contact) or at 1-631-853-4802 to request an application. Approved applicants will enter into an equipment lease and project agreement, which will grant the sales and use tax exemptions to the applicant. The sales and use tax exemptions will apply to all covered machinery and equipment that is acquired and installed in the six (6) month period beginning with the signing of the equipment lease and project agreement, unless such six (6) month period is extended by SCIDA. There is no charge for this program; once a completed application is received, the process has been streamlined to allow applicants to utilize the exemptions quickly.

Per New York State law, SCIDA cannot retroactively provide a sales tax exemption for costs incurred prior to the approval of the Program by the Suffolk County IDA or prior to the execution of the equipment lease and project agreement.

For applicants who need to build or acquire new buildings, expand existing facilities, or who need more than \$100,000 of sales and use tax exemptions or other benefits, SCIDA has other existing programs that are available to assist such applicants.