

**469.336 TAX INCENTIVES AVAILABLE IN ZONES.**

Qualified businesses that operate in a biotechnology and health sciences industry zone, individuals who invest in a qualified business that operates in a biotechnology and health sciences industry zone, and property of a qualified business located in a biotechnology and health sciences industry zone qualify for:

- (1) exemption from corporate franchise taxes as provided under section 469.337;
- (2) exemption from the state sales and use tax and any local sales and use taxes on qualifying purchases as provided in section 297A.68, subdivision 38;
- (3) research and development credits as provided under section 469.339;
- (4) jobs credits as provided under section 469.338.

**History:** *1Sp2003 c 21 art 2 s 15; 2007 c 13 art 3 s 28*