



County of Monroe Industrial Development Agency

COVID-19 Sales and Use Tax Relief

Subject to certain restrictions under New York State law, the County of Monroe Industrial Development Agency ("COMIDA") has the ability to provide sales and use tax exemptions of up to \$100,000 to manufacturers, suppliers and distributors of personal protective equipment ("PPE") for health care 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, as well as medicine and pharmaceutical products and over-the-counter drugs to be used in the treatment and prevention of COVID-19.

The sales and use tax exemptions are available to all qualified for-profit businesses in Monroe County who are currently engaged in the manufacture, distribution and supply of such products or are beginning to manufacture, supply or distribute such products for the treatment or prevention of COVID-19. In order to receive the sales and use tax exemption of up to \$100,000, an interested company or business should complete the COMIDA application, available on the COMIDA website. Approved applicants will enter into a Project Agreement, which will grant the sales and use tax exemptions to the applicant.

COMIDA will waive its standard administrative fee for all applicants, as described above. There is a \$350 application fee, which will be applied against the costs related to the preparation of the Project Agreement and related New York State sales and use tax forms.

Qualifying and complete applications (available at monroecountyida.org) will be considered by the COMIDA Board on May 19, 2020. As such, completed applications should be submitted to COMIDA no later than **Friday, May 1, 2020**. Applications received after May 1, 2020 may be reviewed by the COMIDA Board at a subsequent meeting.

Applications can be emailed to mcplanning@monroecounty.gov or mailed along with the application fee to: COMIDA, 50 West Main Street, Suite 1150, Rochester, NY 14614.

For applicants who need more than \$100,000 of sales and use tax exemptions or other benefits, COMIDA has other incentives to assist those applicants.

Questions? Please call 585-753-2000 and leave a message or send an email to mcplanning@monroecounty.gov.