



KEYSTONE TRADE CENTER

KEYSTONE OPPORTUNITY ZONE (KOZ)
THRU 12/31/2034

TAXES ELIGIBLE TO BE WAIVED

Through credits, waivers and broad-based tax abatements, total taxes on economic activity in zones are significantly reduced. These benefits affect the following taxes:

STATE

- ▶ Corporate Net Income tax
- ▶ Personal Income tax
- ▶ Sales and Use tax (purchases consumed and used by the qualified business in the zone)
- ▶ Mutual Thrift Institution tax
- ▶ Bank and Trust Company Shares tax

LOCAL

- ▶ Earned Income/Net Profits tax
- ▶ Business Gross Receipts, Business Occupancy, Business Privilege and Mercantile tax
- ▶ Sales and Use tax (county/city; purchases exclusively used and consumed by the qualified business in the zone)
- ▶ Property tax PILOT through 2034

For additional information, please visit the State's website:

<https://dced.pa.gov/download/koz-guidelines/?wpdmdl=88675>



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