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Suffolk County Industrial Development Agency

COVID-19 Sales Tax Relief Equipment Program

The Suffolk County Industrial Development Agency (“SCIDA”) COVID-19 Sales Tax Relief Equipment 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 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 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, as well the renovation and repair of existing buildings and facilities necessary for the installation and operation of such machinery and equipment. In addition, the equipment and other purchases under this Program must be physically located in Suffolk County as per NYS Law.

The Program is available to all businesses in Suffolk 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 contact SCIDA at 1-631-853-4802 or at info@suffolkida.org (preferred method) and 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 exemption 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.

Unfortunately, per NYS Law the SCIDA cannot retroactively provide a sales tax exemption for costs incurred prior to the approval of the Program by the IDA Board of Directors which is April 14, 2020.

For Applicants who need to build or acquire new buildings or 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.