

NORTHERN TIER REGION KEYSTONE OPPORTUNITY ZONES

The Keystone Opportunity Zone (KOZ) Program, administered through the Pennsylvania Department of Community and Economic Development, is an economic development program utilized by communities to develop abandoned, unused, underutilized land and buildings into business districts and residential areas that promote sustainable community revitalization. A KOZ designation provides tax exemption or a period of time to remove the tax burden on the owner and encourage development of the site. The following taxes are eligible to be waived under the KOZ Program:

- State
 - Corporate Net Income Tax
 - Capital Stock and Foreign Franchise Tax
 - Personal Income Tax
 - Sales and Use Tax (purchases consumed and used by business in the Zone)
 - Mutual Thrift Institution Tax
 - Bank and Trust Company Shares Tax
 - Insurance Premiums Tax
- Local
 - Earned Income/Net Profits Tax
 - Business Gross Receipts, Business Occupancy, Business Privilege and Mercantile Tax
 - Sales and Use Tax (County/site; purchases exclusively used and consumed by business in the KOZ)
 - Property Tax

PA DCED administers this partnership between state and local government in collaboration with the Department of Revenue (state taxes) and the Department of Labor and Industry (Unemployment Compensation taxes), based on the act of October 6, 1998, the Keystone Opportunity Zone, Keystone Opportunity Expansion Zone and Keystone Opportunity Improvement Zone Act.

State legislation denotes when/if the application period is open for KOZ designations. Currently, the application is closed and PA DCED is not considering applications for KOZ designations.

Subzone	County	Address	Acres	Duration
Sayre Borough	Bradford	North Thomas Avenue 30/60 Dominic Pace Industrial Parkway, Sayre, PA	20.2	01/01/04-12/31/2017
Sayre Borough II <ul style="list-style-type: none"> • Enterprise Center • NBA Property 	Bradford	703 South Elmer Avenue, Sayre, PA 18840	8	01/01/01-12/31/13
DuPont Site	Bradford	RR 1 Patterson Boulevard	9	3 Acres: 1/1/03-12/31/13 6 Acres: 01/01/03- 12/31/2020
Towanda Joint Municipal Airport Property	Bradford	RR 2 Box 29A, Towanda, PA Liberty Corners Road, Towanda	10	01/01/04-12/31/2017
Mill's Pride Expansion Site	Bradford	214 King Road, Sayre, PA	30	01/01/04-12/31/2017
Blue Swan Site	Bradford	RR 2, Sayre PA	69	01/01/04-12/31/2017
Valley Business Park Lot #2	Bradford	RR 2, Athens, PA	75.6	01/01/04-12/31-2017
Forest City	Susquehanna	636 Main Street, Forest City, PA 18421	29.82	01/01/01-12/31/2020
Tioga County Development Corporation – Westfield	Tioga	360 Church Street, Westfield, PA	12.08	01/01/14-12/31/2023
Tioga County Development Corporation	Tioga	Route 349	5.45	01/01/14-12/31/2023