§ 966. Special provisions relating to empire zones and zone equivalent areas. In addition to the benefits provided for in this article, other benefits applicable to empire zones are provided elsewhere in the consolidated laws, and benefits are provided in the case of zone equivalent areas, as follows:

(a) For real property tax increase exemption, see section four hundred eighty-five-e of the real property tax law;

(b) For reduction in utility costs of non-retail business customers in an empire zone, and a correlative tax credit, see subdivision eight of section one hundred eighty-six-a of the tax law;

(c) For credits against the tax imposed under article nine-A of the tax law, based on investments in certain eligible property in an empire zone, see subdivisions twelve-B and twelve-C of section two hundred ten of the tax law;

(d) For a credit against the tax imposed under article twenty-two of the tax law, based on investments in certain eligible property in an empire zone, see subsection (j) of section six hundred six of the tax law;

(e) For credits against the taxes imposed under articles nine-A, twenty-two, thirty-two and thirty-three of the tax law, based on wages paid to certain employees employed by a business located in an empire zone or in a zone equivalent area, see subdivision nineteen of section two hundred ten, subsection (k) of section six hundred six, subsection (e) of section fourteen hundred fifty-six and subdivision (g) of section fifteen hundred eleven, respectively, of the tax law;

(f) For credits against the tax imposed under articles nine-A, twenty-two, thirty-two and thirty-three of the tax law, based on qualified investments in or contributions to empire zone capital corporations, qualified investments in certified zone businesses and contributions to community development projects, see subdivision twenty of section two hundred ten, subsection (l) of section six hundred six, subsection (d) of section fourteen hundred fifty-six, and subdivision (h) of section fifteen hundred eleven of the tax law;

(g) For refund or credit of payments of certain of the taxes imposed under article twenty-eight and, at local option, pursuant to the authority of article twenty-nine of the tax law, with respect to purchases of materials used in constructing, expanding or rehabilitating

certain business property located in an empire zone, see subdivision (a) of section eleven hundred nineteen of the tax law; and

(h) For availability of special empire zone rates governing the provision of gas or electric service, see subdivision twelve-c of section sixty-six of the public service law. Such special empire zone rates may remain available to business enterprises certified pursuant to this article for a period of up to ten years following initial certification, unless such certification is revoked, notwithstanding the expiration of the designation of an empire zone.