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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/20/2015	.	
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Appropriations Subcommittee on Transportation, Tourism, and Economic Development (Detert) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 65 - 349

and insert:

~~homeownership~~ housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households as those terms are defined in s. 420.9071 and \$3.5 million annually for all other projects. As used in this paragraph, the term "person with special needs" has the same meaning as provided in s. 420.0004 and the terms "low-



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11 income person," "low-income household," "very-low-income  
12 person," and "very-low-income household" have the same meaning  
13 provided in s. 420.9071.

14 f. A person who is eligible to receive the credit provided  
15 in this paragraph, s. 220.183, or s. 624.5105 may receive the  
16 credit only under one section of the person's choice.

17 2. Eligibility requirements.-

18 a. A community contribution by a person must be in the  
19 following form:

20 (I) Cash or other liquid assets;

21 (II) Real property;

22 (III) Goods or inventory; or

23 (IV) Other physical resources identified by the Department  
24 of Economic Opportunity.

25 b. All community contributions must be reserved exclusively  
26 for use in a project. As used in this sub-subparagraph, the term  
27 "project" means activity undertaken by an eligible sponsor which  
28 is designed to construct, improve, or substantially rehabilitate  
29 housing that is affordable to low-income households or very-low-

30 ~~income households as these terms are defined in s. 420.9071;~~  
31 designed to provide housing opportunities for persons with

32 special needs; designed to provide commercial, industrial, or  
33 public resources and facilities; or designed to improve

34 entrepreneurial and job-development opportunities for low-income  
35 persons. A project may be the investment necessary to increase

36 access to high-speed broadband capability in rural communities  
37 with enterprise zones, including projects that result in

38 improvements to communications assets that are owned by a  
39 business. A project may include the provision of museum



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40 educational programs and materials that are directly related to  
41 a project approved between January 1, 1996, and December 31,  
42 1999, and located in an enterprise zone designated pursuant to  
43 s. 290.0065. This paragraph does not preclude projects that  
44 propose to construct or rehabilitate housing for low-income  
45 households, or very-low-income households on scattered sites; or  
46 housing opportunities for persons with special needs. With  
47 respect to housing, contributions may be used to pay the  
48 following eligible special needs, low-income, and very-low-  
49 income housing-related activities:

50 (I) Project development impact and management fees for  
51 special needs, low-income, or very-low-income housing projects;

52 (II) Down payment and closing costs for persons with  
53 special needs, low-income persons, and very-low-income persons,  
54 ~~as those terms are defined in s. 420.9071;~~

55 (III) Administrative costs, including housing counseling  
56 and marketing fees, not to exceed 10 percent of the community  
57 contribution, directly related to special needs, low-income, or  
58 very-low-income projects; and

59 (IV) Removal of liens recorded against residential property  
60 by municipal, county, or special district local governments if  
61 satisfaction of the lien is a necessary precedent to the  
62 transfer of the property to a low-income person, or very-low-  
63 income person, ~~as those terms are defined in s. 420.9071,~~ for  
64 the purpose of promoting home ownership. Contributions for lien  
65 removal must be received from a nonrelated third party.

66 c. The project must be undertaken by an "eligible sponsor,"  
67 which includes:

68 (I) A community action program;



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69 (II) A nonprofit community-based development organization  
70 whose mission is the provision of housing for persons with  
71 specials needs, low-income households, or very-low-income  
72 households or increasing entrepreneurial and job-development  
73 opportunities for low-income persons;

74 (III) A neighborhood housing services corporation;

75 (IV) A local housing authority created under chapter 421;

76 (V) A community redevelopment agency created under s.  
77 163.356;

78 (VI) A historic preservation district agency or  
79 organization;

80 (VII) A regional workforce board;

81 (VIII) A direct-support organization as provided in s.  
82 1009.983;

83 (IX) An enterprise zone development agency created under s.  
84 290.0056;

85 (X) A community-based organization incorporated under  
86 chapter 617 which is recognized as educational, charitable, or  
87 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code  
88 and whose bylaws and articles of incorporation include  
89 affordable housing, economic development, or community  
90 development as the primary mission of the corporation;

91 (XI) Units of local government;

92 (XII) Units of state government; or

93 (XIII) Any other agency that the Department of Economic  
94 Opportunity designates by rule.

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96 A contributing person may not have a financial interest in the  
97 eligible sponsor.



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98           d. The project must be located in an area designated an  
99 enterprise zone or a Front Porch Florida Community, unless the  
100 project increases access to high-speed broadband capability for  
101 rural communities that have enterprise zones but is physically  
102 located outside the designated rural zone boundaries. Any  
103 project designed to construct or rehabilitate housing for low-  
104 income households, or very-low-income households or housing  
105 opportunities for persons with special needs ~~as those terms are~~  
106 ~~defined in s. 420.9071~~ is exempt from the area requirement of  
107 this sub-subparagraph.

108           e.(I) If, during the first 10 business days of the state  
109 fiscal year, eligible tax credit applications for projects that  
110 provide housing opportunities for persons with special needs, or  
111 homeownership opportunities for low-income households, or very-  
112 low-income households ~~as those terms are defined in s. 420.9071~~  
113 are received for less than the annual tax credits available for  
114 those projects, the Department of Economic Opportunity shall  
115 grant tax credits for those applications and grant remaining tax  
116 credits on a first-come, first-served basis for subsequent  
117 eligible applications received before the end of the state  
118 fiscal year. If, during the first 10 business days of the state  
119 fiscal year, eligible tax credit applications for projects that  
120 provide housing opportunities for persons with special needs, or  
121 homeownership opportunities for low-income households, or very-  
122 low-income households ~~as those terms are defined in s. 420.9071~~  
123 are received for more than the annual tax credits available for  
124 those projects, the Department of Economic Opportunity shall  
125 grant the tax credits for those applications as follows:

126           (A) If tax credit applications submitted for approved



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127 projects of an eligible sponsor do not exceed \$200,000 in total,  
128 the credits shall be granted in full if the tax credit  
129 applications are approved.

130 (B) If tax credit applications submitted for approved  
131 projects of an eligible sponsor exceed \$200,000 in total, the  
132 amount of tax credits granted pursuant to sub-sub-sub-  
133 subparagraph (A) shall be subtracted from the amount of  
134 available tax credits, and the remaining credits shall be  
135 granted to each approved tax credit application on a pro rata  
136 basis.

137 (II) If, during the first 10 business days of the state  
138 fiscal year, eligible tax credit applications for projects other  
139 than those that provide housing opportunities for persons with  
140 special needs, or homeownership opportunities for low-income  
141 households, or very-low-income households ~~as those terms are~~  
142 ~~defined in s. 420.9071~~ are received for less than the annual tax  
143 credits available for those projects, the Department of Economic  
144 Opportunity shall grant tax credits for those applications and  
145 shall grant remaining tax credits on a first-come, first-served  
146 basis for subsequent eligible applications received before the  
147 end of the state fiscal year. If, during the first 10 business  
148 days of the state fiscal year, eligible tax credit applications  
149 for projects other than those that provide housing opportunities  
150 for persons with special needs, or homeownership opportunities  
151 for low-income households, or very-low-income households ~~as~~  
152 ~~those terms are defined in s. 420.9071~~ are received for more  
153 than the annual tax credits available for those projects, the  
154 Department of Economic Opportunity shall grant the tax credits  
155 for those applications on a pro rata basis.



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156 3. Application requirements.-

157 a. An ~~Any~~ eligible sponsor seeking to participate in this  
158 program must submit a proposal to the Department of Economic  
159 Opportunity which sets forth the name of the sponsor, a  
160 description of the project, and the area in which the project is  
161 located, together with such supporting information as is  
162 prescribed by rule. The proposal must also contain a resolution  
163 from the local governmental unit in which the project is located  
164 certifying that the project is consistent with local plans and  
165 regulations.

166 b. A ~~Any~~ person seeking to participate in this program must  
167 submit an application for tax credit to the Department of  
168 Economic Opportunity which sets forth the name of the sponsor, a  
169 description of the project, and the type, value, and purpose of  
170 the contribution. The sponsor shall verify, in writing, the  
171 terms of the application and indicate its receipt of the  
172 contribution, and such verification must accompany the  
173 application for tax credit. The person must submit a separate  
174 tax credit application to the Department of Economic Opportunity  
175 for each individual contribution that it makes to each  
176 individual project.

177 c. A ~~Any~~ person who has received notification from the  
178 Department of Economic Opportunity that a tax credit has been  
179 approved must apply to the department to receive the refund.  
180 Application must be made on the form prescribed for claiming  
181 refunds of sales and use taxes and be accompanied by a copy of  
182 the notification. A person may submit only one application for  
183 refund to the department within a 12-month period.

184 4. Administration.-



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185           a. The Department of Economic Opportunity may adopt rules  
186 necessary to administer this paragraph, including rules for the  
187 approval or disapproval of proposals by a person.

188           b. The decision of the Department of Economic Opportunity  
189 must be in writing, and, if approved, the notification shall  
190 state the maximum credit allowable to the person. Upon approval,  
191 the Department of Economic Opportunity shall transmit a copy of  
192 the decision to the department.

193           c. The Department of Economic Opportunity shall  
194 periodically monitor all projects in a manner consistent with  
195 available resources to ensure that resources are used in  
196 accordance with this paragraph; however, each project must be  
197 reviewed at least once every 2 years.

198           d. The Department of Economic Opportunity shall, in  
199 consultation with the statewide and regional housing and  
200 financial intermediaries, market the availability of the  
201 community contribution tax credit program to community-based  
202 organizations.

203           5. Expiration.—This paragraph expires June 30, 2025 ~~2016~~;  
204 however, any accrued credit carryover that is unused on that  
205 date may be used until the expiration of the 3-year carryover  
206 period for such credit.

207           Section 2. Paragraph (t) of subsection (1) of section  
208 220.03, Florida Statutes, is amended to read:

209           220.03 Definitions.—

210           (1) SPECIFIC TERMS.—When used in this code, and when not  
211 otherwise distinctly expressed or manifestly incompatible with  
212 the intent thereof, the following terms shall have the following  
213 meanings:





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214 (t) "Project" means any activity undertaken by an eligible  
215 sponsor, as defined in s. 220.183(2)(c), which is designed to  
216 construct, improve, or substantially rehabilitate housing that  
217 is affordable to low-income or very-low-income households as  
218 defined in s. 420.9071(19) and (28); designed to provide housing  
219 opportunities for persons with special needs; designed to  
220 provide commercial, industrial, or public resources and  
221 facilities; or designed to improve entrepreneurial and job-  
222 development opportunities for low-income persons. A project may  
223 be the investment necessary to increase access to high-speed  
224 broadband capability in rural communities with enterprise zones,  
225 including projects that result in improvements to communications  
226 assets that are owned by a business. A project may include the  
227 provision of museum educational programs and materials that are  
228 directly related to any project approved between January 1,  
229 1996, and December 31, 1999, and located in an enterprise zone  
230 designated pursuant to s. 290.0065. This paragraph does not  
231 preclude projects that propose to construct or rehabilitate low-  
232 income or very-low-income housing on scattered sites; or housing  
233 opportunities for persons with special needs. With respect to  
234 housing, contributions may be used to pay the following eligible  
235 project-related activities:

- 236 1. Project development, impact, and management fees for  
237 special needs, low-income or very-low-income housing projects;  
238 2. Down payment and closing costs for eligible persons, as  
239 defined in s. 420.9071(19) and (28);  
240 3. Administrative costs, including housing counseling and  
241 marketing fees, not to exceed 10 percent of the community  
242 contribution, directly related to special needs, low-income or



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243 very-low-income projects; and

244 4. Removal of liens recorded against residential property  
245 by municipal, county, or special-district local governments when  
246 satisfaction of the lien is a necessary precedent to the  
247 transfer of the property to an eligible person, as defined in s.  
248 420.9071(19) and (28), for the purpose of promoting home  
249 ownership. Contributions for lien removal must be received from  
250 a nonrelated third party.

251  
252 <sup>3</sup>The provisions of this paragraph shall expire and be void on  
253 June 30, 2025 ~~2015~~.

254 Section 3. Subsections (1), (2) and (5) or section 220.183,  
255 Florida Statutes, are amended to read,  
256 220.183 Community contribution tax credit.—

257 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX  
258 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM  
259 SPENDING.—

260 (a) There shall be allowed a credit of 50 percent of a  
261 community contribution against any tax due for a taxable year  
262 under this chapter.

263 (b) No business firm shall receive more than \$200,000 in  
264 annual tax credits for all approved community contributions made  
265 in any one year.

266 (c) The total amount of tax credit which may be granted for  
267 all programs approved under this section, s. 212.08(5)(p), and  
268 s. 624.5105 is \$18.4 million annually for projects that provide  
269 housing opportunities for persons with special needs as defined  
270 in s. 420.0004 and for homeownership opportunities for low-  
271 income households or very-low-income households as defined in s.



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272 420.9071 and \$3.5 million annually for all other projects.

273 (d) All proposals for the granting of the tax credit shall  
274 require the prior approval of the Department of Economic  
275 Opportunity.

276 (e) If the credit granted pursuant to this section is not  
277 fully used in any one year because of insufficient tax liability  
278 on the part of the business firm, the unused amount may be  
279 carried forward for a period not to exceed 5 years. The  
280 carryover credit may be used in a subsequent year when the tax  
281 imposed by this chapter for such year exceeds the credit for  
282 such year under this section after applying the other credits  
283 and unused credit carryovers in the order provided in s.  
284 220.02(8).

285 (f) A taxpayer who files a Florida consolidated return as a  
286 member of an affiliated group pursuant to s. 220.131(1) may be  
287 allowed the credit on a consolidated return basis.

288 (g) A taxpayer who is eligible to receive the credit  
289 provided for in s. 624.5105 is not eligible to receive the  
290 credit provided by this section.

291 (2) ELIGIBILITY REQUIREMENTS.—

292 (a) All community contributions by a business firm shall be  
293 in the form specified in s. 220.03(1)(d).

294 (b)1. All community contributions must be reserved  
295 exclusively for use in projects as defined in s. 220.03(1)(t).

296 2. If, during the first 10 business days of the state  
297 fiscal year, eligible tax credit applications for projects that  
298 provide housing opportunities for persons with special needs or  
299 homeownership opportunities for low-income or very-low-income  
300 households as defined in s. 420.9071(19) and (28) are received



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301 for less than the annual tax credits available for those  
302 projects, the Department of Economic Opportunity shall grant tax  
303 credits for those applications and shall grant remaining tax  
304 credits on a first-come, first-served basis for any subsequent  
305 eligible applications received before the end of the state  
306 fiscal year. If, during the first 10 business days of the state  
307 fiscal year, eligible tax credit applications for projects that  
308 provide housing opportunities for persons with special needs or  
309 homeownership opportunities for low-income or very-low-income  
310 households as defined in s. 420.9071(19) and (28) are received  
311 for more than the annual tax credits available for those  
312 projects, the Department of Economic Opportunity shall grant the  
313 tax credits for those applications as follows:

314 a. If tax credit applications submitted for approved  
315 projects of an eligible sponsor do not exceed \$200,000 in total,  
316 the credit shall be granted in full if the tax credit  
317 applications are approved.

318 b. If tax credit applications submitted for approved  
319 projects of an eligible sponsor exceed \$200,000 in total, the  
320 amount of tax credits granted under sub-subparagraph a. shall be  
321 subtracted from the amount of available tax credits, and the  
322 remaining credits shall be granted to each approved tax credit  
323 application on a pro rata basis.

324 3. If, during the first 10 business days of the state  
325 fiscal year, eligible tax credit applications for projects other  
326 than those that provide housing opportunities for persons with  
327 special needs or homeownership opportunities for low-income or  
328 very-low-income households as defined in s. 420.9071(19) and  
329 (28) are received for less than the annual tax credits available



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330 for those projects, the Department of Economic Opportunity shall  
331 grant tax credits for those applications and shall grant  
332 remaining tax credits on a first-come, first-served basis for  
333 any subsequent eligible applications received before the end of  
334 the state fiscal year. If, during the first 10 business days of  
335 the state fiscal year, eligible tax credit applications for  
336 projects other than those that provide housing opportunities for  
337 persons with special needs or homeownership opportunities for  
338 low-income or very-low-income households as defined in s.  
339 420.9071(19) and (28) are received for more than the annual tax  
340 credits available for those projects, the Department of Economic  
341 Opportunity shall grant the tax credits for those applications  
342 on a pro rata basis.

343 (c) The project must be undertaken by an "eligible  
344 sponsor," defined here as:

- 345 1. A community action program;
- 346 2. A nonprofit community-based development organization  
347 whose mission is the provision of housing for persons with  
348 special needs, low-income or very-low-income households or  
349 increasing entrepreneurial and job-development opportunities for  
350 low-income persons;
- 351 3. A neighborhood housing services corporation;
- 352 4. A local housing authority, created pursuant to chapter  
353 421;
- 354 5. A community redevelopment agency, created pursuant to s.  
355 163.356;
- 356 6. A historic preservation district agency or organization;
- 357 7. A regional workforce board;
- 358 8. A direct-support organization as provided in s.



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359 1009.983;

360 9. An enterprise zone development agency created pursuant  
361 to s. 290.0056;

362 10. A community-based organization incorporated under  
363 chapter 617 which is recognized as educational, charitable, or  
364 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code  
365 and whose bylaws and articles of incorporation include  
366 affordable housing, economic development, or community  
367 development as the primary mission of the corporation;

368 11. Units of local government;

369 12. Units of state government; or

370 13. Such other agency as the Department of Economic  
371 Opportunity may, from time to time, designate by rule.

372

373 In no event shall a contributing business firm have a financial  
374 interest in the eligible sponsor.

375 (d) The project shall be located in an area designated as  
376 an enterprise zone or a Front Porch Florida Community. Any  
377 project designed to construct or rehabilitate housing for low-  
378 income or very-low-income households as defined in s.  
379 420.9071(19) and (28) or housing opportunities for persons with  
380 special needs is exempt from the area requirement of this  
381 paragraph. This section does not preclude projects that propose  
382 to construct or rehabilitate housing for low-income or very-low-  
383 income households on scattered sites; or housing opportunities  
384 for persons with special needs. Any project designed to provide  
385 increased access to high-speed broadband capabilities which  
386 includes coverage of a rural enterprise zone may locate the  
387 project's infrastructure in any area of a rural county.



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388 (5) EXPIRATION.—The provisions of this section, except  
389 paragraph (1)(e), expire and are void on June 30, 2025 ~~2016~~

390 Section 4. Subsections (1), (2), and (6) of section  
391 624.5105, Florida Statutes, are amended to read:

392 624.5105 Community contribution tax credit; authorization;  
393 limitations; eligibility and application requirements;  
394 administration; definitions; expiration.—

395 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

396 (a) There shall be allowed a credit of 50 percent of a  
397 community contribution against any tax due for a calendar year  
398 under s. 624.509 or s. 624.510.

399 (b) No insurer shall receive more than \$200,000 in annual  
400 tax credits for all approved community contributions made in any  
401 one year.

402 (c) The total amount of tax credit which may be granted for  
403 all programs approved under this section and ss. 212.08(5)(p)  
404 and 220.183 is \$18.4 million annually for projects that provide  
405 housing opportunities for persons with special needs as defined  
406 in s. 420.0004 or homeownership opportunities for low-income or  
407 very-low-income households as defined in s. 420.9071 and \$3.5  
408 million annually for all other projects.

409 (d) Each proposal for the granting of such tax credit  
410 requires the prior approval of the director.

411 (e) If the credit granted pursuant to this section is not  
412 fully used in any one year because of insufficient tax liability  
413 on the part of the insurer, the unused amount may be carried  
414 forward for a period not to exceed 5 years. The carryover credit  
415 may be used in a subsequent year when the tax imposed by s.  
416 624.509 or s. 624.510 for such year exceeds the credit under



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417 this section for such year.

418 (f) An insurer that claims a credit against premium-tax  
419 liability earned by making a community contribution under this  
420 section need not pay any additional retaliatory tax levied under  
421 s. 624.5091 as a result of claiming such a credit. Section  
422 624.5091 does not limit such a credit in any manner.

423 (2) ELIGIBILITY REQUIREMENTS.—

424 (a) Each community contribution by an insurer must be in a  
425 form specified in subsection (5).

426 (b) Each community contribution must be reserved  
427 exclusively for use in a project as defined in s. 220.03(1)(t).

428 (c) The project must be undertaken by an "eligible  
429 sponsor," as defined in s. 220.183(2)(c). In no event shall a  
430 contributing insurer have a financial interest in the eligible  
431 sponsor.

432 (d) The project shall be located in an area designated as  
433 an enterprise zone or a Front Porch Community. Any project  
434 designed to provide housing opportunities for persons with  
435 special needs or designed to construct or rehabilitate housing  
436 for low-income or very-low-income households as defined in s.  
437 420.9071(19) and (28) is exempt from the area requirement of  
438 this paragraph.

439 (e)1. If, during the first 10 business days of the state  
440 fiscal year, eligible tax credit applications for projects that  
441 provide housing opportunities for persons with special needs or  
442 provide homeownership opportunities for low-income or very-low-  
443 income households as defined in s. 420.9071(19) and (28) are  
444 received for less than the annual tax credits available for  
445 those projects, the Department of Economic Opportunity shall





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446 grant tax credits for those applications and shall grant  
447 remaining tax credits on a first-come, first-served basis for  
448 any subsequent eligible applications received before the end of  
449 the state fiscal year. If, during the first 10 business days of  
450 the state fiscal year, eligible tax credit applications for  
451 projects that provide housing opportunities for persons with  
452 special needs or provide homeownership opportunities for low-  
453 income or very-low-income households as defined in s.

454 420.9071(19) and (28) are received for more than the annual tax  
455 credits available for those projects, the Department of Economic  
456 Opportunity shall grant the tax credits for those applications  
457 as follows:

458 a. If tax credit applications submitted for approved  
459 projects of an eligible sponsor do not exceed \$200,000 in total,  
460 the credits shall be granted in full if the tax credit  
461 applications are approved.

462 b. If tax credit applications submitted for approved  
463 projects of an eligible sponsor exceed \$200,000 in total, the  
464 amount of tax credits granted under sub-subparagraph a. shall be  
465 subtracted from the amount of available tax credits, and the  
466 remaining credits shall be granted to each approved tax credit  
467 application on a pro rata basis.

468 2. If, during the first 10 business days of the state  
469 fiscal year, eligible tax credit applications for projects other  
470 than those that provide housing opportunities for persons with  
471 special needs or provide homeownership opportunities for low-  
472 income or very-low-income households as defined in s.

473 420.9071(19) and (28) are received for less than the annual tax  
474 credits available for those projects, the Department of Economic



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475 Opportunity shall grant tax credits for those applications and  
476 shall grant remaining tax credits on a first-come, first-served  
477 basis for any subsequent eligible applications received before  
478 the end of the state fiscal year. If, during the first 10  
479 business days of the state fiscal year, eligible tax credit  
480 applications for projects other than those that provide housing  
481 opportunities for persons with special needs or provide  
482 homeownership opportunities for low-income or very-low-income  
483 households as defined in s. 420.9071(19) and (28) are received  
484 for more than the annual tax credits available for those  
485 projects, the Department of Economic Opportunity shall grant the  
486 tax credits for those applications on a pro rata basis.

487 (6) EXPIRATION.—The provisions of this section, except  
488 paragraph (1)(e), expire and are void on June 30, 2025 ~~2016~~.

489

490 ===== T I T L E A M E N D M E N T =====

491 And the title is amended as follows:

492 Delete lines 4 - 24

493 and insert:

494 624.5105, F.S.; expanding the community contribution  
495 tax credit against the sales and use tax, corporate  
496 income tax, and insurance premium tax for  
497 contributions made to eligible sponsors of specified  
498 projects to include contributions made to eligible  
499 sponsors of housing projects for persons with certain  
500 special needs; extending the expiration date  
501 applicable to the granting of the community  
502 contribution tax credit against such taxes; providing  
503 an effective