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A bill to be entitled

An act relating to Hernando County Hometown Heroes Pilot Program; creating the Hometown Heroes Pilot Program; authorizing the transfer to certain nonprofit agencies of specific sales and use taxes that were previously paid by certain corporations; providing definitions; providing eligibility requirements; specifying dollar limits of the program; specifying dollar limits that individual corporations may request to be transferred for any fiscal year; providing application criteria for qualifying nonprofit agencies and for corporations participating in the pilot program; requiring the Department of Revenue to review applications and transfer certain sales and use taxes that have previously been remitted; requiring the department and the Department of Economic Opportunity to develop application forms; requiring the department to provide monitoring of qualified nonprofit agencies receiving funds; providing for rulemaking; providing penalties; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Hernando County Hometown Heroes Pilot Program.—

26 (1) HOMETOWN HEROES PILOT PROGRAM.—The Hometown Heroes
27 Pilot Program is created within Hernando County. The purpose of
28 the pilot program is to stimulate the local economy and to
29 provide funding for certain qualified nonprofit agencies that
30 provide services and work to residents of Hernando County.

31 (2) DEFINITIONS.—As used in this section, the term:

32 (a) "Corporation" means any person who is registered with
33 the department under s. 212.18 to collect or remit state sales
34 and use taxes.

35 (b) "Department" means the Department of Revenue.

36 (c) "Fiscal year" means the fiscal year of the state.

37 (d) "Qualified nonprofit agency" means a corporation of
38 which no part of the income or profit is distributable to its
39 members, directors, or officers, except as otherwise provided
40 under chapter 617, that is physically located in Hernando
41 County, that has provided services in Hernando County for three
42 consecutive years or more, that has filed as a corporation not
43 for profit under chapter 617 for three consecutive years or
44 more, and that has audited financial records for three years or
45 more. An agency that provides abortion services or that funds
46 abortion clinics through grants is not eligible for the Hometown
47 Heroes Pilot Program.

48 (3) ELIGIBILITY REQUIREMENTS; APPLICATIONS.—

49 (a) Each corporation that maintains a physical location in
50 Hernando County may request the transfer of up to a total of

51 \$300,000 of state sales and use taxes generated in the county
52 and remitted to the department for use by qualified nonprofit
53 agencies within the county. The department shall distribute such
54 funds to qualified nonprofit agencies as set forth in this
55 section.

56 (b) A single corporation may not request the transfer of
57 less than \$2,500 or more than \$30,000 of state sales and use
58 taxes previously remitted by that corporation in one fiscal
59 year.

60 (c) A qualified nonprofit agency must submit a new request
61 to participate in the pilot program each fiscal year.

62 (d) To become eligible and receive funds as part of the
63 pilot program, at a minimum, a qualified nonprofit agency must
64 submit the following documents to the Department of Economic
65 Opportunity and receive an approval letter before May 31 of each
66 year in which it wishes to participate in the pilot program:

67 1. The name and address of the qualified nonprofit agency.
68 2. A copy of the most recent filing submitted to the
69 Department of State that verifies the qualified nonprofit
70 agency's status as a corporation not for profit.

71 3. A description of the services or work provided by the
72 qualified nonprofit agency as well as a statement that the
73 revenues received under the pilot program will be used to
74 further the services and work of the qualified nonprofit agency
75 in the county.

76 4. A list of the names of all officers, board of
 77 directors, and executives of the qualified nonprofit agency.

78 5. A statement warranting that the funds will be expended
 79 in the county to further the work and services of the qualified
 80 nonprofit agency within 180 days after they are transferred to
 81 the nonprofit agency.

82 6. A qualified nonprofit agency that is receiving funds
 83 pursuant to the pilot program under this section and seeks a
 84 specific appropriation from the Legislature, must disclose the
 85 amount of funds it will receive in the current fiscal year under
 86 the pilot program.

87 (e) Once a qualified nonprofit agency receives the
 88 approval letter from the Department of Economic Opportunity, it
 89 must provide the letter to the sponsoring corporation.

90 (f) To participate in the pilot program, a corporation
 91 shall submit an application to the department for each qualified
 92 nonprofit agency the corporation wishes to sponsor. The
 93 application must include:

94 1. The name and address of the corporation.

95 2. The name and address of the qualified nonprofit agency
 96 that the corporation has designated to receive a portion of its
 97 previously remitted sales and use taxes.

98 3. The amount of sales and use taxes which were remitted
 99 to the department by the corporation in the current fiscal year
 100 that are designated to be transferred to the qualified nonprofit

101 agency.

102 4. A copy of the letter of approval from the Department of
 103 Economic Opportunity.

104 (4) DEPARTMENT OF ECONOMIC OPPORTUNITY DUTIES.—

105 (a) The Department of Economic Opportunity shall develop
 106 and make available application forms for use by qualified
 107 nonprofit agencies.

108 (b) The Department of Economic Opportunity shall review,
 109 ensure for completeness, and verify the accuracy of the
 110 materials provided by the qualified nonprofit agency. Once the
 111 documentation is deemed complete and has been verified, the
 112 Department of Economic Opportunity shall provide a written
 113 approval letter to the qualified nonprofit agency.

114 (c) The Department of Economic Opportunity shall
 115 periodically monitor each qualified nonprofit agency to ensure
 116 that its resources are utilized in accordance with this section;
 117 however, each agency shall be reviewed no less often than once
 118 every 2 years.

119 (d) The Department of Economic Opportunity has authority
 120 to adopt rules pursuant to ss. 120.536(1) and 120.54 to
 121 implement the provisions of this section.

122 (5) DEPARTMENT OF REVENUE DUTIES.—

123 (a) The department shall develop and make available
 124 application forms, as applicable.

125 (b) The department shall review, ensure for completeness,

126 and verify the accuracy of the materials provided by the
127 corporation and the qualified nonprofit agency. Once the
128 documentation is deemed complete and has been verified, the
129 department shall notify the corporation and qualified nonprofit
130 agency in writing and shall refund the requested amount to the
131 nonprofit agency within 60 days of the notification.

132 (c) The department has authority to adopt rules pursuant
133 to ss. 120.536(1) and 120.54 to implement the provisions of this
134 section.

135 (6) PENALTIES.—In addition to any other penalty provided
136 by law, any person, whether on behalf of a corporation or a
137 qualified nonprofit agency, who falsely files an application for
138 or unlawfully attempts to receive sales and use taxes as set
139 forth in this section shall pay a penalty equal to 100 percent
140 of any sales and use taxes which were sought and is guilty of a
141 misdemeanor of the second degree, punishable as provided in s.
142 775.082 or s. 775.083.

143 Section 2. This act shall take effect July 1, 2017.