



**Appropriations Conference Committee on
Finance and Tax/Finance and Tax**

Meeting Packet

**Monday, April 22, 2013
309 Capitol**

CS/SB 406

Section	Senate Bill	House Amendment
1	Creates the 3-year review cycle for economic development programs by EDR and OPPAGA	N/A
2	Report consolidation	N/A
3	Tightens definition of “brownfields” for building materials sales tax exemption	N/A
4	States that the amendments to the “brownfields” definition don’t apply to purchases before the date of the bill or previously executed contracts with DEO for the job tax exemptions	N/A
5	Gives OPPAGA and EDR access to confidential data held by DOR, and allows them to share between each other to do the 3-year review cycle	N/A
6	Report consolidation	N/A
7	Defines “jobs” – same definition in many incentives statutes; putting it in this statute makes the definition uniformly applied in Chapter 288	N/A
8	Report consolidation	N/A
9	Uniformly applies an “economic benefits” (ROI) calculation to incentives programs	N/A
10	Report consolidation	N/A
11	Requires DEO to report certain data on its website about incentive programs <i>Also in SB 572</i>	N/A
12	Report consolidation	N/A
13	Two Parts: #1 – Uniformly applies an “economic benefits” (ROI) calculation to incentives programs; updates wording for application for QTI #2 – Report consolidation	N/A
14	Tightens definition of “brownfields” for jobs bonus tax refund	N/A
15	Report consolidation	N/A
16	Report consolidation	N/A
17	Report consolidation	N/A

Section	Senate Bill	House Amendment
18	Two Parts: #1 – Uniformly applies an “economic benefits” (ROI) calculation to incentives programs; repeals OPPAGA report that’s duplicative with 3-year review cycle #2 – Report consolidation	N/A
19	Report consolidation	N/A
20	Report consolidation	N/A
21	Report consolidation	N/A
22	Report consolidation	N/A
23	Report consolidation	N/A
24	Report consolidation	N/A
25	Repeals report that’s duplicative with 3-year review cycle	N/A
26	Report consolidation	N/A
27	Two Parts: #1 – Repeals Annual Incentive Reporting requirements that are duplicative with 3-year review cycle #2 – Report consolidation	N/A
28	Report consolidation	N/A
29	Report consolidation	N/A
30	Report consolidation	N/A
31	Report consolidation	N/A
32	Report consolidation	N/A
33	Report consolidation	N/A
34	Report consolidation	N/A
35	Upon becoming law	N/A
A1	N/A	Moves sunset date for Sanford-Burnham cigarette tax distribution from 2021 to 2033
A2	N/A	Lowers weight threshold for rotary wing aircraft to receive a sales tax exemption on maintenance costs (-\$1.1M GR, -\$0.2M Local)
A3	N/A	Creates spring training franchise retention distribution from sales tax revenue (-\$3.3M GR, beginning in FY 2015-16)
A4	N/A	Removes a cap on total per recipient refunds for the Qualified Defense Contractor And Space Flight Business tax refund program
A5	N/A	Removes a cap on total per recipient refunds for Qualified Target Industry tax refund program
A6	N/A	Provides procedures and requirements for DEO to administer the spring training franchise retention distribution created in A3

Section	Senate Bill	House Amendment
A7	N/A	Increasing the credits available for the New Markets program by \$15M total, \$3M per year (-\$3.0M GR recur beginning in FY 2015-16)
A8	N/A	Sales Tax Holiday (-\$28.3M GR nonrecur, -\$6.4M Local nonrecur)
A9	N/A	Appropriation of \$235k to administer the sales tax holiday
A10	N/A	Effective July 1, 2013, unless otherwise stated

SB 406 (HB 5601)		General Revenue	
	Issue	Cash	Recurr
1	Tax Holiday/3-day	(28.5)	0.0
2	Sanford-Burnham Distribution	0.0	0.0
3	New Markets (+\$15m credits)	0.0	(3.0)
4	Spring Training/Additional Distribution	0.0	(3.3)
5	Rotary Wing Aircraft	(1.1)	(1.1)
6	Brownfields Building Materials Tax Refund - Narrow	1.2	1.2
7	Review of Economic Development Programs		
8	Total	(28.4)	(6.2)
	SB 1516 (HB7009)		
9	Corporate Tax -- Adoption of 2013 federal code		
		21-Apr	