

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Representative(s) Eggelletion and Valdes offered the following:

**Amendment to Amendment (243299) (with title amendment)**

On page 104, between lines 11 and 12, of the amendment

insert:

Section 57. Subsection (2) of section 212.097, Florida Statutes, is amended to read:

212.097 Urban High-Crime Area Job Tax Credit Program.--

(2) As used in this section, the term:

(a) "Eligible business" means any sole proprietorship, firm, partnership, or corporation that is located in a qualified county and is predominantly engaged in, or is headquarters for a business predominantly engaged in, activities usually provided for consideration by firms classified within the following standard industrial classifications: SIC 01 through SIC 09 (agriculture, forestry, and fishing); SIC 20 through SIC 39 (manufacturing); SIC 52 through SIC 57 and SIC 59 (retail);SIC 422 (public

1 warehousing and storage); SIC 70 (hotels and other lodging  
2 places); SIC 7391 (research and development); SIC 7992 (public  
3 golf courses); and SIC 7996 (amusement parks). A call center  
4 or similar customer service operation that services a  
5 multistate market or international market is also an eligible  
6 business. Excluded from eligible receipts are receipts from  
7 retail sales, except such receipts for SIC 52 through SIC 57  
8 and SIC 59 (retail), hotels and other lodging places  
9 classified in SIC 70, public golf courses in SIC 7992, and  
10 amusement parks in SIC 7996. For purposes of this paragraph,  
11 the term "predominantly" means that more than 50 percent of  
12 the business's gross receipts from all sources is generated by  
13 those activities usually provided for consideration by firms  
14 in the specified standard industrial classification. The  
15 determination of whether the business is located in a  
16 qualified high-crime area and the tier ranking of that area  
17 must be based on the date of application for the credit under  
18 this section. Commonly owned and controlled entities are to be  
19 considered a single business entity.

20 (b) "Qualified employee" means any employee of an  
21 eligible business who performs duties in connection with the  
22 operations of the business on a regular, full-time basis for  
23 an average of at least 36 hours per week for at least 3 months  
24 within the qualified high-crime area in which the eligible  
25 business is located. An owner or partner of the eligible  
26 business is not a qualified employee. The term also includes  
27 an employee leased from an employee leasing company licensed  
28 under chapter 468, if such employee has been continuously  
29 leased to the employer for an average of at least 36 hours per  
30 week for more than 6 months.

31 (c) "New business" means any eligible business first

1 beginning operation on a site in a qualified high-crime area  
2 and clearly separate from any other commercial or business  
3 operation of the business entity within a qualified high-crime  
4 area. A business entity that operated an eligible business  
5 within a qualified high-crime area within the 48 months before  
6 the period provided for application by subsection (3)~~date~~  
7 shall not be considered a new business.

8 (d) "Existing business" means any eligible business  
9 that does not meet the criteria for a new business.

10 (e) "Qualified high-crime area" means an area selected  
11 by the Office of Tourism, Trade, and Economic Development in  
12 the following manner: every third year, the office shall rank  
13 and tier those areas nominated under subsection (8), according  
14 to the following prioritized criteria:

15 1. Highest arrest rates within the geographic area for  
16 violent crime and for such other crimes as drug sale, drug  
17 possession, prostitution, vandalism, and civil disturbances;

18 2. Highest reported crime volume and rate of specific  
19 property crimes such as business and residential burglary,  
20 motor vehicle theft, and vandalism;

21 3. Highest percentage of reported index crimes that  
22 are violent in nature;

23 4. Highest overall index crime volume for the area;  
24 and

25 5. Highest overall index crime rate for the geographic  
26 area.

27  
28 Tier-one areas are ranked 1 through 5 and represent the  
29 highest crime areas according to this ranking. Tier-two areas  
30 are ranked 6 through 10 according to this ranking. Tier-three  
31 areas are ranked 11 through 15.

1           Section 58. Subsection (2) of section 212.098, Florida  
2 Statutes, is amended to read:

3           212.098 Rural Job Tax Credit Program.--

4           (2) As used in this section, the term:

5           (a) "Eligible business" means any sole proprietorship,  
6 firm, partnership, or corporation that is located in a  
7 qualified county and is predominantly engaged in, or is  
8 headquarters for a business predominantly engaged in,  
9 activities usually provided for consideration by firms  
10 classified within the following standard industrial  
11 classifications: SIC 01 through SIC 09 (agriculture,  
12 forestry, and fishing); SIC 20 through SIC 39 (manufacturing);  
13 SIC 422 (public warehousing and storage); SIC 70 (hotels and  
14 other lodging places); SIC 7391 (research and development);  
15 SIC 7992 (public golf courses); and SIC 7996 (amusement  
16 parks). A call center or similar customer service operation  
17 that services a multistate market or an international market  
18 is also an eligible business. Excluded from eligible receipts  
19 are receipts from retail sales, except such receipts for  
20 hotels and other lodging places classified in SIC 70, public  
21 golf courses in SIC 7992, and amusement parks in SIC 7996.  
22 For purposes of this paragraph, the term "predominantly" means  
23 that more than 50 percent of the business's gross receipts  
24 from all sources is generated by those activities usually  
25 provided for consideration by firms in the specified standard  
26 industrial classification. The determination of whether the  
27 business is located in a qualified county and the tier ranking  
28 of that county must be based on the date of application for  
29 the credit under this section. Commonly owned and controlled  
30 entities are to be considered a single business entity.

31           (b) "Qualified employee" means any employee of an

1 eligible business who performs duties in connection with the  
2 operations of the business on a regular, full-time basis for  
3 an average of at least 36 hours per week for at least 3 months  
4 within the qualified county in which the eligible business is  
5 located. An owner or partner of the eligible business is not a  
6 qualified employee.

7 (c) "Qualified county" means a county that has a  
8 population of fewer than 75,000 persons, or any county that  
9 has a population of 100,000 or less and is contiguous to a  
10 county that has a population of less than 75,000, selected in  
11 the following manner: every third year, the Office of  
12 Tourism, Trade, and Economic Development shall rank and tier  
13 the state's counties according to the following four factors:

14 1. Highest unemployment rate for the most recent  
15 36-month period.

16 2. Lowest per capita income for the most recent  
17 36-month period.

18 3. Highest percentage of residents whose incomes are  
19 below the poverty level, based upon the most recent data  
20 available.

21 4. Average weekly manufacturing wage, based upon the  
22 most recent data available.

23  
24 Tier-one qualified counties are those ranked 1 through 5 and  
25 represent the state's least-developed counties according to  
26 this ranking. Tier-two qualified counties are those ranked 6  
27 through 10, and tier-three counties are those ranked 11  
28 through 15.

29 (d) "New business" means any eligible business first  
30 beginning operation on a site in a qualified county and  
31 clearly separate from any other commercial or business

1 operation of the business entity within a qualified county. A  
2 business entity that operated an eligible business within a  
3 qualified county within the 48 months before the period  
4 provided for application by subsection (3)~~date~~ shall not be  
5 considered a new business.

6 (e) "Existing business" means any eligible business  
7 that does not meet the criteria for a new business.

8 Section 59. Subject to an appropriation in the General  
9 Appropriations Act, the Office of Tourism, Trade, and Economic  
10 Development is authorized to contract with Enterprise Florida,  
11 Inc., for the award of Inner City Redevelopment Assistance  
12 Grants in connection with the urban initiative of Enterprise  
13 Florida, Inc. Such grants may only be used to fund economic  
14 development in areas that meet or exceed the criteria for  
15 areas eligible under the Urban High-Crime Area Job Tax Credit  
16 Program pursuant to section 212.097, Florida Statutes.

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

20 And the title is amended as follows:

21 On page 112, line 23, of the amendment

22

23 after the semicolon insert:

24 amending ss. 212.097 and 212.098, F.S. ;  
25 clarifying the definition of a "new business"  
26 under the Urban High-Crime Area Job Tax Credit  
27 Program and the Rural Job Tax Credit Program;  
28 providing that certain call centers or similar  
29 customer service operations are eligible  
30 businesses under these programs; providing that  
31 certain retail businesses are eligible

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businesses under the Urban High-Crime Area Job  
Tax Credit Program; authorizing the Office of  
Tourism, Trade, and Economic Development to  
contract with Enterprise Florida, Inc., for the  
award of Inner City Redevelopment Assistance  
Grants;