${\bf By}$ the Committees on Ways and Means, Commerce and Economic Opportunities and Senators Harris and Klein

301-1982-98

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A bill to be entitled An act relating to economic development; amending s. 14.2015, F.S.; revising the reporting requirements of the Office of Tourism, Trade, and Economic Development relating to permits and rules; authorizing the Office of Tourism, Trade, and Economic Development to coordinate establishment of a one-stop permit registry; amending s. 212.08, F.S.; exempting certain property based in enterprise zones from the sales tax under certain circumstances; amending s. 212.096, F.S.; expanding enterprise zone sales tax credit to JTPA or WAGES Program participants not residing in an enterprise zone; requiring documentation; amending ss. 212.097 and 212.098, F.S.; clarifying the definition of a "new business" under the Urban High-Crime Area Job Tax Credit Program and the Rural Job Tax Credit Program; providing that certain call centers or similar customer service operations are eligible businesses under these programs; amending s. 220.03, F.S.; expanding enterprise zone corporate tax credit to JTPA or WAGES Program participants not residing in an enterprise zone; amending s. 220.181, F.S.; requiring documentation; amending s. 288.075, F.S.; specifying that the prohibition against contracting with entities that have requested confidentiality concerning certain economic development information does not apply to a

1 public officer or employee or an economic 2 development agency employee acting in his or 3 her official capacity; amending s. 288.095, F.S.; establishing a cap on the total amount of 4 5 the state share of tax refunds which may be 6 approved for a single fiscal year under the tax 7 refund programs for qualified defense contractors, qualified target industry 8 9 businesses, and brownfield redevelopment; 10 amending s. 288.1045, F.S.; conforming the 11 limitation on the amount of tax refunds approved for payment under the qualified 12 13 defense contractor tax refund program to the amount appropriated by the Legislature for such 14 refunds; correcting references relating to 15 program administration; amending s. 288.106, 16 17 F.S.; authorizing a reduced employment threshold for expanding businesses in certain 18 19 rural areas or enterprise zones under the tax 20 refund program for qualified target industry businesses; amending s. 288.1221, F.S.; 21 conforming legislative intent on the time 22 period covered by a tourism promotion marketing 23 24 plan to the time period covered by the marketing plan prepared by the Florida 25 Commission on Tourism under s. 288.1224, F.S.; 26 27 amending s. 288.1222, F.S.; revising the 28 definition of "tourist" to clarify that the 29 term applies to a person participating in trade or recreation activities outside the county of 30 permanent residence; amending s. 288.1223, 31

1 F.S.; eliminating an historical reference to the first meeting of the Florida Commission on 2 3 Tourism; providing that the commission shall meet at least quarterly; providing that the 4 5 commission shall elect a vice chairman 6 annually; providing legislative findings and 7 intent on the potential economic development 8 benefits of ecotourism; authorizing the Division of Recreation and Parks of the 9 10 Department of Environmental Protection, subject 11 to legislative appropriation, to establish an ecotourism promotion program; providing for 12 eligible uses of funds under such program; 13 authorizing funds to be used to award 14 15 ecotourism promotion grants; prescribing grant application procedures and eligible uses of 16 17 grant awards; amending s. 479.261, F.S.; expanding the logo sign program to include 18 19 certain heritage, historic, or scenic trails; amending s. 288.90151, F.S.; revising the 20 matching private funding requirements for 21 Enterprise Florida, Inc.; providing for partial 22 release of funds placed in reserve under 23 24 specified circumstances; amending s. 288.9618, 25 F.S.; limiting the amount of appropriations for the microenterprise program that may be used 26 27 for administrative expenses; creating s. 28 288.9958, F.S.; establishing the PRIDE Job 29 Placement Incentive Program; directing 30 Enterprise Florida, Inc., to examine the 31 current and potential economic development

1 contribution of the biotechnology industry and 2 other health technology industries to this 3 state; requiring Enterprise Florida, Inc., to report to the Legislature on findings and 4 5 recommendations; providing for designation of 6 an enterprise zone that encompasses a 7 brownfield project under certain circumstances; amending s. 370.28, F.S.; providing that a 8 9 business located in an enterprise zone in a 10 community impacted by net limitations is 11 eligible for the maximum sales tax exemption for building materials used in the 12 rehabilitation of real property in an 13 14 enterprise zone, for business property used in an enterprise zone, and for electrical energy 15 used in an enterprise zone, and the maximum 16 17 enterprise zone property tax credit against the corporate income tax, if a specified percentage 18 19 of its employees are residents of the jurisdiction of the county, rather than of the 20 enterprise zone; requiring businesses eligible 21 22 to receive certain tax credits to apply for such credits by a time certain; amending s. 23 24 414.25, F.S.; extending the expiration date; 25 providing an effective date. 26 27 Be It Enacted by the Legislature of the State of Florida: 28 29 Section 1. Subsection (6) of section 14.2015, Florida Statutes, is amended to read: 30

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CODING: Words stricken are deletions; words underlined are additions.

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14.2015 Office of Tourism, Trade, and Economic Development; creation; powers and duties.--

environment, the Office of Tourism, Trade, and Economic Development shall consider the impact of agency rules on businesses, provide one-stop permit information and assistance, and serve as an advocate for businesses, particularly small businesses, in their dealings with state agencies.

(6)(a) In order to improve the state's regulatory

(b) As used in this subsection, the term "permit" means any approval of an agency required as a condition of operating a business in this state, including, but not limited to, licenses and registrations.

(c) The office shall have powers and duties to:

 1. Review proposed agency actions for impacts on small businesses and offer alternatives to mitigate such impacts, as provided in s. 120.54.

2. In consultation with the Governor's rules ombudsman, make recommendations to agencies on any existing and proposed rules for alleviating unnecessary or disproportionate adverse effects to businesses.

3. Make recommendations to the Legislature and to agencies for improving permitting procedures affecting business activities in the state. By October 1, 1997, and annually thereafter as part of the report prepared pursuant to paragraph (2)(e), the Office of Tourism, Trade, and Economic Development shall submit a report to the Legislature on containing the following:

a. An identification and description of methods to eliminate, consolidate, simplify, or expedite permits.

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rules repealed or modified during each calendar year to improve the regulatory climate for businesses operating in the state. A recommendation for an operating plan and funding

b. An identification and description of those agency

- level for establishing an automated one-stop permit registry to provide the following services:
- (I) Access by computer network to all permit applications and approval requirements of each state agency.
- (II) Assistance in the completion of such applications.
- (III) Centralized collection of any permit fees and distribution of such fees to agencies.
- (IV) Submission of application data and circulation of such data among state agencies by computer network.
- Subject to legislative appropriation, the Office of Tourism, Trade, and Economic Development is authorized to coordinate the establishment of such a one-stop permit registry, including, but not limited to, working with all appropriate state agencies on the implementation of the operating plan. If the Legislature establishes such a registry is established, subsequent annual reports to the Legislature from the Office of Tourism, Trade, and Economic Development pursuant to this paragraph must cover the status and performance of this registry.
- Serve as a clearinghouse for information on which permits are required for a particular business and on the respective application process, including criteria applied in making a determination on a permit application. Each state 31 agency that requires a permit, license, or registration for a

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business shall submit to the Office of Tourism, Trade, and Economic Development by August 1 of each year a list of the types of businesses and professions that it regulates and of each permit, license, or registration that it requires for a type of business or profession.

- Obtain information and permit applications from agencies and provide such information and permit applications to the public.
- 6. Arrange, upon request, informal conferences between a business and an agency to clarify regulatory requirements or standards or to identify and address problems in the permit review process.
- 7. Determine, upon request, the status of a particular permit application.
- 8. Receive complaints and suggestions concerning permitting policies and activities of governmental agencies which affect businesses.
- (d) Use of the services authorized in this subsection does not preclude a person or business from dealing directly with an agency.
- (e) In carrying out its duties under this subsection, the Office of Tourism, Trade, and Economic Development may consult with state agency personnel appointed to serve as economic development liaisons under s. 288.021.
- (f) The office shall clearly represent that its services are advisory, informational, and facilitative only. Advice, information, and assistance rendered by the office does not relieve any person or business from the obligation to secure a required permit. The office is not liable for any consequences resulting from the failure to issue or to secure 31 a required permit. However, an applicant who uses the services

of the office and who receives a written statement identifying required state permits relating to a business activity may not be assessed a penalty for failure to obtain a state permit that was not identified, if the applicant submits an application for each such permit within 60 days after written notification from the agency responsible for issuing the permit.

Section 2. Paragraph (h) of subsection (5) of section 212.08, Florida Statutes, is amended to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter.

- (5) EXEMPTIONS; ACCOUNT OF USE. --
- (h) Business property used in an enterprise zone. --
- 1. Beginning July 1, 1995, business property purchased for use by businesses located in an enterprise zone which is subsequently used in an enterprise zone shall be exempt from the tax imposed by this chapter. This exemption inures to the business only through a refund of previously paid taxes. A refund shall be authorized upon an affirmative showing by the taxpayer to the satisfaction of the department that the requirements of this paragraph have been met.
- 2. To receive a refund, the business must file under oath with the governing body or enterprise zone development agency having jurisdiction over the enterprise zone where the business is located, as applicable, an application which includes:

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- The name and address of the business claiming the refund.
- The identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the business is located.
- A specific description of the property for which a refund is sought, including its serial number or other permanent identification number.
 - d. The location of the property.
- e. The sales invoice or other proof of purchase of the property, showing the amount of sales tax paid, the date of purchase, and the name and address of the sales tax dealer from whom the property was purchased.
- Whether the business is a small business as defined f. by s. 288.703(1).
- If applicable, the name and address of each permanent employee of the business, including, for each employee who is a resident of an enterprise zone, the identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the employee resides.
- Within 10 working days after receipt of an application, the governing body or enterprise zone development agency shall review the application to determine if it contains all the information required pursuant to subparagraph 2. and meets the criteria set out in this paragraph. The governing body or agency shall certify all applications that contain the information required pursuant to subparagraph 2. and meet the criteria set out in this paragraph as eligible to receive a refund. If applicable, the governing body or agency shall also certify if 20 percent of the employees of the 31 | business are residents of an enterprise zone, excluding

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temporary and part-time employees. The certification shall be in writing, and a copy of the certification shall be transmitted to the executive director of the Department of Revenue. The business shall be responsible for forwarding a certified application to the department within the time specified in subparagraph 4.

- An application for a refund pursuant to this paragraph must be submitted to the department within 6 months after the business property is purchased.
- The provisions of s. 212.095 do not apply to any refund application made pursuant to this paragraph. The amount refunded on purchases of business property under this paragraph shall be the lesser of 97 percent of the sales tax paid on such business property or \$5,000, or, if no less than 20 percent of the employees of the business are residents of an enterprise zone, excluding temporary and part-time employees, the amount refunded on purchases of business property under this paragraph shall be the lesser of 97 percent of the sales tax paid on such business property or \$10,000. A refund approved pursuant to this paragraph shall be made within 30 days of formal approval by the department of the application for the refund. No refund shall be granted under this paragraph unless the amount to be refunded exceeds \$100 in sales tax paid on purchases made within a 60-day time period.
- 6. The department shall adopt rules governing the manner and form of refund applications and may establish quidelines as to the requisites for an affirmative showing of qualification for exemption under this paragraph.
- 7. If the department determines that the business 31 property is used outside an enterprise zone within 3 years

from the date of purchase, the amount of taxes refunded to the business purchasing such business property shall immediately be due and payable to the department by the business, together with the appropriate interest and penalty, computed from the date of purchase, in the manner provided by this chapter.

Notwithstanding this subparagraph, business property used exclusively in:

- a. Licensed commercial fishing vessels,
- b. Fishing guide boats, or
- c. Ecotourism guide boats

that leave and return to a fixed location within an area designated under s. 370.28 are eligible for the exemption provided under this paragraph if all requirements of this paragraph are met. Such vessels and boats must be owned by a business that is eligible to receive the exemption provided under this paragraph. This exemption does not apply to the purchase of a vessel or boat.

- 8. The department shall deduct an amount equal to 10 percent of each refund granted under the provisions of this paragraph from the amount transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20 for the county area in which the business property is located and shall transfer that amount to the General Revenue Fund.
- 9. For the purposes of this exemption, "business property" means new or used property defined as "recovery property" in s. 168(c) of the Internal Revenue Code of 1954, as amended, except:
- a. Property classified as 3-year property under s.

 31 | 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;

- b. Industrial machinery and equipment as defined in
 sub-subparagraph (b)6.a. and eligible for exemption under
 paragraph (b); and
 - c. Building materials as defined in sub-subparagraph (g)8.a.
 - 10. The provisions of this paragraph shall expire and be void on December 31, 2005.
 - Section 3. Subsection (1) and paragraph (a) of subsection (3) of section 212.096, Florida Statutes, are amended to read:
 - 212.096 Sales, rental, storage, use tax; enterprise zone jobs credit against sales tax.--
 - (1) For the purposes of the credit provided in this section:
 - (a) "Eligible business" means any sole proprietorship, firm, partnership, corporation, bank, savings association, estate, trust, business trust, receiver, syndicate, or other group or combination, or successor business, located in an enterprise zone. An eligible business does not include any business which has claimed the credit permitted under s. 220.181 for any new business employee first beginning employment with the business after July 1, 1995.
 - (b) "Month" means either a calendar month or the time period from any day of any month to the corresponding day of the next succeeding month or, if there is no corresponding day in the next succeeding month, the last day of the succeeding month.
 - (c) "New employee" means a person residing in an enterprise zone, a qualified Job Training Partnership Act classroom training participant, or a WAGES Program participant who begins employment with an eligible business after July 1,

1995, and who has not been previously employed within the preceding 12 months by the eligible business, or a successor eligible business, claiming the credit allowed by this section.

A person shall be deemed to be employed if the person performs duties in connection with the operations of the business on a regular, full-time basis, provided the person is performing such duties for an average of at least 36 hours per week each month, or a part-time basis, provided the person is performing such duties for an average of at least 20 hours per week each month throughout the year. The person must be performing such duties at a business site located in the enterprise zone.

- (3) In order to claim this credit, an eligible business must file under oath with the governing body or enterprise zone development agency having jurisdiction over the enterprise zone where the business is located, as applicable, a statement which includes:
- (a) For each new employee for whom this credit is claimed, the employee's name and place of residence, including the identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the employee resides if the new employee is a person residing in an enterprise zone, and, if applicable, documentation that the employee is a qualified Job Training Partnership Act classroom training participant or a WAGES Program participant.

Section 4. 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:

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1 "Eligible business" means any sole proprietorship, 2 firm, partnership, or corporation that is located in a 3 qualified county and is predominantly engaged in, or is headquarters for a business predominantly engaged in, 4 5 activities usually provided for consideration by firms 6 classified within the following standard industrial 7 classifications: SIC 01 through SIC 09 (agriculture, 8 forestry, and fishing); SIC 20 through SIC 39 (manufacturing); 9 SIC 422 (public warehousing and storage); SIC 70 (hotels and 10 other lodging places); SIC 7391 (research and development); 11 SIC 7992 (public golf courses); and SIC 7996 (amusement parks). A call center or similar customer service operation 12 that services a multistate market or an international market 13 14 is also an eligible business. Excluded from eligible receipts 15 are receipts from retail sales, except such receipts for hotels and other lodging places classified in SIC 70, public 16 17 golf courses in SIC 7992, and amusement parks in SIC 7996. For purposes of this paragraph, the term "predominantly" means 18 19 that more than 50 percent of the business's gross receipts 20 from all sources is generated by those activities usually 21 provided for consideration by firms in the specified standard industrial classification. The determination of whether the 22 business is located in a qualified high-crime area and the 23 24 tier ranking of that area must be based on the date of 25 application for the credit under this section. Commonly owned and controlled entities are to be considered a single business 26 27 entity. 28

(b) "Qualified employee" means any employee of an eligible business who performs duties in connection with the operations of the business on a regular, full-time basis for an average of at least 36 hours per week for at least 3 months

within the qualified high-crime area in which the eligible business is located. An owner or partner of the eligible business is not a qualified employee. The term also includes an employee leased from an employee leasing company licensed under chapter 468, if such employee has been continuously leased to the employer for an average of at least 36 hours per week for more than 6 months.

- (c) "New business" means any eligible business first beginning operation on a site in a qualified high-crime area and clearly separate from any other commercial or business operation of the business entity within a qualified high-crime area. A business entity that operated an eligible business within a qualified high-crime area within the 48 months before the <u>period provided for</u> application <u>by subsection (3)date</u> shall not be considered a new business.
- (d) "Existing business" means any eligible business that does not meet the criteria for a new business.
- (e) "Qualified high-crime area" means an area selected by the Office of Tourism, Trade, and Economic Development in the following manner: every third year, the office shall rank and tier those areas nominated under subsection (8), according to the following prioritized criteria:
- 1. Highest arrest rates within the geographic area for violent crime and for such other crimes as drug sale, drug possession, prostitution, vandalism, and civil disturbances;
- Highest reported crime volume and rate of specific property crimes such as business and residential burglary, motor vehicle theft, and vandalism;
- 3. Highest percentage of reported index crimes that are violent in nature;

1 Highest overall index crime volume for the area; 2 and 3 Highest overall index crime rate for the geographic 5. 4 area. 5 6 Tier-one areas are ranked 1 through 5 and represent the 7 highest crime areas according to this ranking. Tier-two areas 8 are ranked 6 through 10 according to this ranking. 9 areas are ranked 11 through 15. 10 Section 5. Subsection (2) of section 212.098, Florida 11 Statutes, is amended to read: 212.098 Rural Job Tax Credit Program. --12 13 (2) As used in this section, the term: "Eligible business" means any sole proprietorship, 14 (a) 15 firm, partnership, or corporation that is located in a qualified county and is predominantly engaged in, or is 16 17 headquarters for a business predominantly engaged in, 18 activities usually provided for consideration by firms 19 classified within the following standard industrial classifications: SIC 01 through SIC 09 (agriculture, 20 forestry, and fishing); SIC 20 through SIC 39 (manufacturing); 21 SIC 422 (public warehousing and storage); SIC 70 (hotels and 22 other lodging places); SIC 7391 (research and development); 23 24 SIC 7992 (public golf courses); and SIC 7996 (amusement 25 parks). A call center or similar customer service operation that services a multistate market or an international market 26 27 is also an eligible business. Excluded from eligible receipts 28 are receipts from retail sales, except such receipts for 29 hotels and other lodging places classified in SIC 70, public

golf courses in SIC 7992, and amusement parks in SIC 7996.

31 For purposes of this paragraph, the term "predominantly" means

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that more than 50 percent of the business's gross receipts from all sources is generated by those activities usually provided for consideration by firms in the specified standard industrial classification. The determination of whether the business is located in a qualified county and the tier ranking of that county must be based on the date of application for the credit under this section. Commonly owned and controlled entities are to be considered a single business entity.

- "Qualified employee" means any employee of an eligible business who performs duties in connection with the operations of the business on a regular, full-time basis for an average of at least 36 hours per week for at least 3 months within the qualified county in which the eliqible business is located. An owner or partner of the eligible business is not a qualified employee.
- "Qualified county" means a county that has a population of fewer than 75,000 persons, or any county that has a population of 100,000 or less and is contiguous to a county that has a population of less than 75,000, selected in the following manner: every third year, the Office of Tourism, Trade, and Economic Development shall rank and tier the state's counties according to the following four factors:
- 1. Highest unemployment rate for the most recent 36-month period.
- 2. Lowest per capita income for the most recent 36-month period.
- Highest percentage of residents whose incomes are below the poverty level, based upon the most recent data available.
- 4. Average weekly manufacturing wage, based upon the 31 most recent data available.

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

- "New business" means any eligible business first (d) beginning operation on a site in a qualified county and clearly separate from any other commercial or business operation of the business entity within a qualified county. A business entity that operated an eligible business within a qualified county within the 48 months before the period provided for application by subsection (3) date shall not be considered a new business.
- "Existing business" means any eligible business that does not meet the criteria for a new business.
- Section 6. Paragraph (q) of subsection (1) of section 220.03, Florida Statutes, is amended to read:

220.03 Definitions.--

- (1) SPECIFIC TERMS. -- When used in this code, and when not otherwise distinctly expressed or manifestly incompatible with the intent thereof, the following terms shall have the following meanings:
- (a) "New employee," for the purposes of the enterprise zone jobs credit, means a person residing in an enterprise zone, a qualified Job Training Partnership Act classroom training participant, or a WAGES Program participant employed at a business located in an enterprise zone who begins employment in the operations of the business after July 1, 1995, and who has not been previously employed within the 31 preceding 12 months by the business or a successor business

claiming the credit pursuant to s. 220.181. A person shall be deemed to be employed by such a business if the person performs duties in connection with the operations of the business on a full-time basis, provided she or he is performing such duties for an average of at least 36 hours per week each month, or a part-time basis, provided she or he is performing such duties for an average of at least 20 hours per week each month throughout the year. The person must be performing such duties at a business site located in an enterprise zone. The provisions of this paragraph shall expire and be void on June 30, 2005.

Section 7. Paragraph (a) of subsection (2) of section 220.181, Florida Statutes, is amended to read:

220.181 Enterprise zone jobs credit.--

- (2) When filing for an enterprise zone jobs credit, a business must file under oath with the governing body or enterprise zone development agency having jurisdiction over the enterprise zone where the business is located, as applicable, a statement which includes:
- (a) For each new employee for whom this credit is claimed, the employee's name and place of residence during the taxable year, including the identifying number assigned pursuant to s. 290.0065 to the enterprise zone in which the new employee resides if the new employee is a person residing in an enterprise zone, and, if applicable, documentation that the employee is a qualified Job Training Partnership Act classroom training participant or a WAGES Program participant.

Section 8. Section 288.075, Florida Statutes, is amended to read:

288.075 Confidentiality of records.--

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- (1) As used in this section, the term "economic development agency" means the Division of Economic Development of the Department of Commerce, any industrial development authority created in accordance with part III of chapter 159 or by special law, the public economic development agency that advises the county commission on the issuance of industrial revenue bonds of a county that does not have an industrial development authority created in accordance with part III of chapter 159 or by special law, or any research and development authority created in accordance with part V of chapter 159. The term also includes any private agency, person, partnership, corporation, or business entity when authorized by the state, a municipality, or a county to promote the general business interests or industrial interests of the state or that municipality or county.
- (2) Upon written request from a private corporation, partnership, or person, records of an economic development agency which contain or would provide information concerning plans, intentions, or interests of such private corporation, partnership, or person to locate, relocate, or expand any of its business activities in this state are confidential and exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution for 24 months after the date an economic development agency receives a request for confidentiality or until disclosed by an economic development agency pursuant to subsection (4) or by the party requesting confidentiality under this section. Confidentiality must be maintained until the expiration of the 24-month period or until documents or information are otherwise disclosed, whichever occurs first. This confidentiality does not apply when any party petitions a 31 court of competent jurisdiction and, in the opinion of the

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court, proves need for access to such documents. This exemption expires October 2, 2001, and is subject to review by the Legislature under the Open Government Sunset Review Act of 1995 in accordance with s. 119.15.

- (3) This section does not waive any provision of chapter 120 or any other provision of law requiring a public hearing.
- (4) A public officer or employee or any person who is an employee of an economic development agency may not enter into a binding agreement with any corporation, partnership, or person who has requested confidentiality of information pursuant to this section, until 90 days after such information is made public, unless such public officer or employee or economic development agency employee is acting in an official capacity.
- (5) Any person who is an employee of an economic development agency who violates the provisions of this section is guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.
- Section 9. Subsection (3) of section 288.095, Florida Statutes, is amended to read:

288.095 Economic Development Trust Fund. --

- (3)(a) Contingent upon an annual appropriation by the Legislature, the Office of Tourism, Trade, and Economic Development may approve tax refunds pursuant to ss. 288.1045, 288.106, and 288.107. The office may not approve tax refunds in excess of the amount appropriated to the Economic Development Incentives Account for such tax refunds, for a fiscal year pursuant to paragraph (b).
- The combined total amount of the state share of (b) 31 | tax refunds approved by the Office of Tourism, Trade, and

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Economic Development pursuant to ss. 288.1045, 288.106, and 288.107 for a single fiscal year shall not exceed the lesser of \$30 million or the amount appropriated to the Economic Development Incentives Account for such state share of tax refunds purposes for the fiscal year. In the event the Legislature does not appropriate an amount sufficient to satisfy projections by the office for tax refunds under ss. 288.1045, 288.106, and 288.107 in a fiscal year, the Office of Tourism, Trade, and Economic Development shall, not later than July 15 of such year, determine the proportion of each refund claim which shall be paid by dividing the amount appropriated for tax refunds for the fiscal year by the projected total of refund claims for the fiscal year. The amount of each claim for a tax refund shall be multiplied by the resulting quotient. If, after the payment of all such refund claims, funds remain in the Economic Development Incentives Account for tax refunds, the office shall recalculate the proportion for each refund claim and adjust the amount of each claim accordingly.

(c) By September 30 of each year, the Office of Tourism, Trade, and Economic Development shall submit a complete and detailed report to the board of directors of Enterprise Florida, Inc., created under part VII of this chapter, of all applications received, final decisions issued, tax refund agreements executed, and tax refunds paid or other payments made under all programs funded out of the Economic Development Incentives Account, including analyses of benefits and costs, types of projects supported, and employment and investment created. The Office of Tourism, Trade, and Economic Development shall also include a separate analysis of the 31 | impact of such tax refunds on state enterprise zones

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designated pursuant to s. 290.0065. By December 1 of each year, the board of directors of Enterprise Florida, Inc., shall review and comment on the report, and the board shall submit the report, together with the comments of the board, to the Governor, the President of the Senate, and the Speaker of the House of Representatives. The report must discuss whether the authority and moneys appropriated by the Legislature to the Economic Development Incentives Account were managed and expended in a prudent, fiducially sound manner.

- (d) Moneys in the Economic Development Incentives Account may be used only to pay tax refunds and other payments authorized under s. 288.1045, s. 288.106, or s. 288.107.
- The Office of Tourism, Trade, and Economic Development may adopt rules necessary to carry out the provisions of this subsection, including rules providing for the use of moneys in the Economic Development Incentives Account and for the administration of the Economic Development Incentives Account.

Section 10. Section 288.1045, Florida Statutes, is amended to read:

288.1045 Oualified defense contractor tax refund program. --

- DEFINITIONS. -- As used in this section: (1)
- "Consolidation of a Department of Defense contract" means the consolidation of one or more of an applicant's facilities under one or more Department of Defense contracts either from outside this state or from inside and outside this state, into one or more of the applicant's facilities inside this state.
- "Average wage in the area" means the average of 31 | all wages and salaries in the state, the county, or in the

standard metropolitan area in which the business unit is located.

- (c) "Applicant" means any business entity that holds a valid Department of Defense contract or any business entity that is a subcontractor under a valid Department of Defense contract or any business entity that holds a valid contract for the reuse of a defense-related facility, including all members of an affiliated group of corporations as defined in s. 220.03(1)(b).
- (d) "Office" "Division" means the Office of Tourism,

 Trade, and Economic Development Division of Economic

 Development of the Department of Commerce.
- (e) "Department of Defense contract" means a competitively bid Department of Defense contract or a competitively bid federal agency contract issued on behalf of the Department of Defense for manufacturing, assembling, fabricating, research, development, or design with a duration of 2 or more years, but excluding any contract to provide goods, improvements to real or tangible property, or services directly to or for any particular military base or installation in this state.
- (f) "New Department of Defense contract" means a Department of Defense contract entered into after the date application for certification as a qualified applicant is made and after January 1, 1994.
- (g) "Jobs" means full-time equivalent positions, consistent with the use of such terms by the Department of Labor and Employment Security for the purpose of unemployment compensation tax, resulting directly from a project in this state. This number does not include temporary construction

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jobs involved with the construction of facilities for the project.

- "Nondefense production jobs" means employment (h) exclusively for activities that, directly or indirectly, are unrelated to the Department of Defense.
- (i) "Project" means any business undertaking in this state under a new Department of Defense contract, consolidation of a Department of Defense contract, or conversion of defense production jobs over to nondefense production jobs or reuse of defense-related facilities.
- "Qualified applicant" means an applicant that has been approved by the director secretary to be eligible for tax refunds pursuant to this section.
- (k) "Director" "Secretary" means the director of the Office of Tourism, Trade, and Economic Development Secretary of Commerce.
- (1)"Taxable year" means the same as in s. 220.03(1)(z).
 - (m) "Fiscal year" means the fiscal year of the state.
- "Business unit" means an employing unit, as defined in s. 443.036, that is registered with the Department of Labor and Employment Security for unemployment compensation purposes or means a subcategory or division of an employing unit that is accepted by the Department of Labor and Employment Security as a reporting unit.
- "Local financial support" means funding from local sources, public or private, which is paid to the Economic Development Trust Fund and which is equal to 20 percent of the annual tax refund for a qualified applicant. Local financial support may include excess payments made to a utility company 31 under a designated program to allow decreases in service by

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the utility company under conditions, regardless of when application is made. A qualified applicant may not provide, directly or indirectly, more than 5 percent of such funding in any fiscal year. The sources of such funding may not include, directly or indirectly, state funds appropriated from the General Revenue Fund or any state trust fund, excluding tax revenues shared with local governments pursuant to law.

- "Contract for reuse of a defense-related facility" means a contract with a duration of 2 or more years for the use of a facility for manufacturing, assembling, fabricating, research, development, or design of tangible personal property, but excluding any contract to provide goods, improvements to real or tangible property, or services directly to or for any particular military base or installation in this state. Such facility must be located within a port, as defined in s. 313.21, and have been occupied by a business entity that held a valid Department of Defense contract or occupied by any branch of the Armed Forces of the United States, within 1 year of any contract being executed for the reuse of such facility. A contract for reuse of a defense-related facility may not include any contract for reuse of such facility for any Department of Defense contract for manufacturing, assembling, fabricating, research, development, or design.
- (q) "Local financial support exemption option" means the option to exercise an exemption from the local financial support requirement available to any applicant whose project is located in a county designated by the Rural Economic Development Initiative, if the county commissioners of the county in which the project will be located adopt a resolution requesting that the applicant's project be exempt from the

 local financial support requirement. Any applicant that exercises this option is not eligible for more than 80 percent of the total tax refunds allowed such applicant under this section.

- (2) GRANTING OF A TAX REFUND; ELIGIBLE AMOUNTS.--
- (a) There shall be allowed, from the Economic Development Trust Fund, a refund to a qualified applicant for the amount of eligible taxes certified by the <u>director</u> secretary which were paid by such qualified applicant. The total amount of refunds for all fiscal years for each qualified applicant shall be determined pursuant to subsection (3). The annual amount of a refund to a qualified applicant shall be determined pursuant to subsection (5).
- (b) A qualified applicant may not be qualified for any project to receive more than \$5,000 times the number of jobs provided in the tax refund agreement pursuant to subparagraph (4)(a)1. A qualified applicant may not receive refunds of more than 25 percent of the total tax refunds provided in the tax refund agreement pursuant to subparagraph (4)(a)1. in any fiscal year, provided that no qualified applicant may receive more than \$2.5 million in tax refunds pursuant to this section in any fiscal year.
- (c) A qualified applicant may not receive more than \$7.5 million in tax refunds pursuant to this section in all fiscal years.
- (d) Contingent upon an annual appropriation by the Legislature, the <u>director</u> secretary may approve not more than the lesser of \$25 million in tax refunds than or the amount appropriated to the Economic Development Trust Fund for tax refunds, for a fiscal year pursuant to subsection (5) and s. 288.095.

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- (e) For the first 6 months of each fiscal year, the director secretary shall set aside 30 percent of the amount appropriated for refunds pursuant to this section by the Legislature to provide tax refunds only to qualified applicants who employ 500 or fewer full-time employees in this state. Any unencumbered funds remaining undisbursed from this set-aside at the end of the 6-month period may be used to provide tax refunds for any qualified applicants pursuant to this section.
- (f) After entering into a tax refund agreement pursuant to subsection (4), a qualified applicant may receive refunds from the Economic Development Trust Fund for the following taxes due and paid by the qualified applicant beginning with the applicant's first taxable year that begins after entering into the agreement:
- 1. Taxes on sales, use, and other transactions paid pursuant to chapter 212.
- Corporate income taxes paid pursuant to chapter
 220.
- 3. Intangible personal property taxes paid pursuant to chapter 199.
- 4. Emergency excise taxes paid pursuant to chapter 23 221.
- 5. Excise taxes paid on documents pursuant to chapter 25 201.
- 26 6. Ad valorem taxes paid, as defined in s.27 220.03(1)(a) on June 1, 1996.

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However, a qualified applicant may not receive a tax refund pursuant to this section for any amount of credit, refund, or exemption granted such contractor for any of such taxes. If a

refund for such taxes is provided by the <u>office</u> Department of Commerce, which <u>taxes</u> are subsequently adjusted by the application of any credit, refund, or exemption granted to the qualified applicant other than that provided in this section, the qualified applicant shall reimburse the Economic Development Trust Fund for the amount of such credit, refund, or exemption. A qualified applicant must notify and tender payment to the <u>office</u> Department of Commerce within 20 days after receiving a credit, refund, or exemption, other than that provided in this section.

- (g) Any qualified applicant who fraudulently claims this refund is liable for repayment of the refund to the Economic Development Trust Fund plus a mandatory penalty of 200 percent of the tax refund which shall be deposited into the General Revenue Fund. Any qualified applicant who fraudulently claims this refund commits a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.
- (h) Funds made available pursuant to this section may not be expended in connection with the relocation of a business from one community to another community in this state unless the Office of Tourism, Trade, and Economic Development determines that without such relocation the business will move outside this state or determines that the business has a compelling economic rationale for the relocation which creates additional jobs.
- (3) APPLICATION PROCESS; REQUIREMENTS; AGENCY DETERMINATION.--
- (a) To apply for certification as a qualified applicant pursuant to this section, an applicant must file an application with the office division which satisfies the

 requirements of paragraphs (b) and (e), paragraphs (c) and (e), or paragraphs (d) and (e). An applicant may not apply for certification pursuant to this section after a proposal has been submitted for a new Department of Defense contract, after the applicant has made the decision to consolidate an existing Department of Defense contract in this state for which such applicant is seeking certification, or after the applicant has made the decision to convert defense production jobs to nondefense production jobs for which such applicant is seeking certification.

- (b) Applications for certification based on the consolidation of a Department of Defense contract or a new Department of Defense contract must be submitted to the office division as prescribed by the office Department of Commerce and must include, but are not limited to, the following information:
- 1. The applicant's federal employer identification number, the applicant's Florida sales tax registration number, and a notarized signature of an officer of the applicant.
- 2. The permanent location of the manufacturing, assembling, fabricating, research, development, or design facility in this state at which the project is or is to be located.
- 3. The Department of Defense contract numbers of the contract to be consolidated, the new Department of Defense contract number, or the "RFP" number of a proposed Department of Defense contract.
- 4. The date the contract was executed or is expected to be executed, and the date the contract is due to expire or is expected to expire.

- 5. The commencement date for project operations under the contract in this state.
- 6. The number of full-time equivalent jobs in this state which are or will be dedicated to the project during the year and the average wage of such jobs.
- 7. The total number of full-time equivalent employees employed by the applicant in this state.
- 8. The percentage of the applicant's gross receipts derived from Department of Defense contracts during the 5 taxable years immediately preceding the date the application is submitted.
 - 9. The amount of:
- a. Taxes on sales, use, and other transactions paid pursuant to chapter 212;
- b. Corporate income taxes paid pursuant to chapter220;
- c. Intangible personal property taxes paid pursuant to chapter 199;
- d. Emergency excise taxes paid pursuant to chapter 221;
 - e. Excise taxes paid on documents pursuant to chapter 201; and
 - f. Ad valorem taxes paid

during the 5 fiscal years immediately preceding the date of the application, and the projected amounts of such taxes to be due in the 3 fiscal years immediately following the date of the application.

10. The estimated amount of tax refunds to be claimed in each fiscal year.

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- A brief statement concerning the applicant's need for tax refunds, and the proposed uses of such refunds by the applicant.
- A resolution adopted by the county commissioners 12. of the county in which the project will be located, which recommends the applicant be approved as a qualified applicant, and which indicates that the necessary commitments of local financial support for the applicant exist. Prior to the adoption of the resolution, the county commission may review the proposed public or private sources of such support and determine whether the proposed sources of local financial support can be provided or, for any applicant whose project is located in a county designated by the Rural Economic Development Initiative, a resolution adopted by the county commissioners of such county requesting that the applicant's project be exempt from the local financial support requirement.
- 13. Any additional information requested by the office division.
- Applications for certification based on the (C) conversion of defense production jobs to nondefense production jobs must be submitted to the office division as prescribed by the office Department of Commerce and must include, but are not limited to, the following information:
- The applicant's federal employer identification number, the applicant's Florida sales tax registration number, and a notarized signature of an officer of the applicant.
- The permanent location of the manufacturing, assembling, fabricating, research, development, or design facility in this state at which the project is or is to be 31 located.

- 3. The Department of Defense contract numbers of the contract under which the defense production jobs will be converted to nondefense production jobs.
 - 4. The date the contract was executed, and the date the contract is due to expire or is expected to expire, or was canceled.
 - 5. The commencement date for the nondefense production operations in this state.
 - 6. The number of full-time equivalent jobs in this state which are or will be dedicated to the nondefense production project during the year and the average wage of such jobs.
 - 7. The total number of full-time equivalent employees employed by the applicant in this state.
 - 8. The percentage of the applicant's gross receipts derived from Department of Defense contracts during the 5 taxable years immediately preceding the date the application is submitted.
 - 9. The amount of:
 - a. Taxes on sales, use, and other transactions paid pursuant to chapter 212;
 - b. Corporate income taxes paid pursuant to chapter220;
 - c. Intangible personal property taxes paid pursuant to chapter 199;
- d. Emergency excise taxes paid pursuant to chapter 27 221;
 - e. Excise taxes paid on documents pursuant to chapter 201; and
 - f. Ad valorem taxes paid

 during the 5 fiscal years immediately preceding the date of the application, and the projected amounts of such taxes to be due in the 3 fiscal years immediately following the date of the application.

- 10. The estimated amount of tax refunds to be claimed in each fiscal year.
- 11. A brief statement concerning the applicant's need for tax refunds, and the proposed uses of such refunds by the applicant.
- 12. A resolution adopted by the county commissioners of the county in which the project will be located, which recommends the applicant be approved as a qualified applicant, and which indicates that the necessary commitments of local financial support for the applicant exist. Prior to the adoption of the resolution, the county commission may review the proposed public or private sources of such support and determine whether the proposed sources of local financial support can be provided or, for any applicant whose project is located in a county designated by the Rural Economic Development Initiative, a resolution adopted by the county commissioners of such county requesting that the applicant's project be exempt from the local financial support requirement.
- 13. Any additional information requested by the $\underline{\text{office}}$ division.
- (d) Applications for certification based on a contract for reuse of a defense-related facility must be submitted to the <u>office</u> division as prescribed by the <u>office</u> Department of Commerce and must include, but are not limited to, the following information:

220.

- 1. The applicant's Florida sales tax registration number and a notarized signature of an officer of the applicant.
- 2. The permanent location of the manufacturing, assembling, fabricating, research, development, or design facility in this state at which the project is or is to be located.
- 3. The business entity holding a valid Department of Defense contract or branch of the Armed Forces of the United States that previously occupied the facility, and the date such entity last occupied the facility.
- 4. A copy of the contract to reuse the facility, or such alternative proof as may be prescribed by the <u>office</u> department that the applicant is seeking to contract for the reuse of such facility.
- 5. The date the contract to reuse the facility was executed or is expected to be executed, and the date the contract is due to expire or is expected to expire.
- 6. The commencement date for project operations under the contract in this state.
- 7. The number of full-time equivalent jobs in this state which are or will be dedicated to the project during the year and the average wage of such jobs.
- 8. The total number of full-time equivalent employees employed by the applicant in this state.
 - 9. The amount of:
- a. Taxes on sales, use, and other transactions paid pursuant to chapter 212.
 - b. Corporate income taxes paid pursuant to chapter

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- Intangible personal property taxes paid pursuant to chapter 199.
- Emergency excise taxes paid pursuant to chapter d. 221.
- Excise taxes paid on documents pursuant to chapter e. 201.
- Ad valorem taxes paid during the 5 fiscal years immediately preceding the date of the application, and the projected amounts of such taxes to be due in the 3 fiscal years immediately following the date of the application.
- 10. The estimated amount of tax refunds to be claimed in each fiscal year.
- 11. A brief statement concerning the applicant's need for tax refunds, and the proposed uses of such refunds by the applicant.
- A resolution adopted by the county commissioners of the county in which the project will be located, which recommends the applicant be approved as a qualified applicant, and which indicates that the necessary commitments of local financial support for the applicant exist. Prior to the adoption of the resolution, the county commission may review the proposed public or private sources of such support and determine whether the proposed sources of local financial support can be provided or, for any applicant whose project is located in a county designated by the Rural Economic Development Initiative, a resolution adopted by the county commissioners of such county requesting that the applicant's project be exempt from the local financial support requirement.
- 13. Any additional information requested by the office 31 division.

- (e) To qualify for review by the <u>office</u> division, the application of an applicant must, at a minimum, establish the following to the satisfaction of the office division:
- 1. The jobs proposed to be provided under the application, pursuant to subparagraph (b)6. or subparagraph (c)6., must pay an estimated annual average wage equaling at least 115 percent of the average wage in the area where the project is to be located.
- 2. The consolidation of a Department of Defense contract must result in a net increase of at least 25 percent in the number of jobs at the applicant's facilities in this state or the addition of at least 80 jobs at the applicant's facilities in this state.
- 3. The conversion of defense production jobs to nondefense production jobs must result in net increases in nondefense employment at the applicant's facilities in this state.
- 4. The Department of Defense contract cannot allow the business to include the costs of relocation or retooling in its base as allowable costs under a cost-plus, or similar, contract.
- 5. A business unit of the applicant must have derived not less than 70 percent of its gross receipts in this state from Department of Defense contracts over the applicant's last fiscal year, and must have derived not less than 80 percent of its gross receipts in this state from Department of Defense contracts over the 5 years preceding the date an application is submitted pursuant to this section. This subparagraph does not apply to any application for certification based on a contract for reuse of a defense-related facility.

- 6. The reuse of a defense-related facility must result in the creation of at least 100 jobs at such facility.
- (f) Each application meeting the requirements of paragraphs (b) and (e), paragraphs (c) and (e), or paragraphs (d) and (e) must be submitted to the office division for a determination of eligibility. The office division shall review, evaluate, and score each application based on, but not limited to, the following criteria:
- 1. Expected contributions to the state strategic economic development plan adopted by Enterprise Florida, Inc., taking into account the extent to which the project contributes to the state's high-technology base, and the long-term impact of the project and the applicant on the state's economy.
- 2. The economic benefit of the jobs created or retained by the project in this state, taking into account the cost and average wage of each job created or retained, and the potential risk to existing jobs.
- 3. The amount of capital investment to be made by the applicant in this state.
- 4. The local commitment and support for the project and applicant.
- 5. The impact of the project on the local community, taking into account the unemployment rate for the county where the project will be located.
- 6. The dependence of the local community on the defense industry.
- 7. The impact of any tax refunds granted pursuant to this section on the viability of the project and the probability that the project will occur in this state if such tax refunds are granted to the applicant, taking into account

the expected long-term commitment of the applicant to economic growth and employment in this state.

- 8. The length of the project, or the expected long-term commitment to this state resulting from the project.
- (g) The office division shall forward its written findings and evaluation on each application meeting the requirements of paragraphs (b) and (e), paragraphs (c) and (e), or paragraphs (d) and (e) to the director secretary within 60 calendar days of receipt of a complete application. The office division shall notify each applicant when its application is complete, and when the 60-day period begins. In its written report to the director secretary, the office division shall specifically address each of the factors specified in paragraph (f), and shall make a specific assessment with respect to the minimum requirements established in paragraph (e). The office division shall include in its report projections of the tax refund claims that will be sought by the applicant in each fiscal year based on the information submitted in the application.
- (h) Within 30 days after receipt of the office's division's findings and evaluation, the director secretary shall enter a final order that either approves or disapproves an application. The decision must be in writing and provide the justifications for either approval or disapproval. If appropriate, the director secretary shall enter into a written agreement with the qualified applicant pursuant to subsection (4).
- (i) The <u>director</u> <u>secretary</u> may not enter any final order that certifies any applicant as a qualified applicant when the <u>value of tax refunds to be included in that final</u> order exceeds the available amount of authority to enter final

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orders as determined in s. 288.095(3)aggregate amount of tax refunds for all qualified applicants projected by the division in any fiscal year exceeds the lesser of \$25 million or the amount appropriated for tax refunds for that fiscal year. A final order that approves an application must specify the maximum amount of a tax refund that is to be available to the contractor in each fiscal year and the total amount of tax refunds for all fiscal years.

- (j) This section does not create a presumption that an applicant should receive any tax refunds under this section.
- (4) QUALIFIED DEFENSE CONTRACTOR TAX REFUND AGREEMENT. --
- (a) A qualified applicant shall enter into a written agreement with the office department containing, but not limited to, the following:
- The total number of full-time equivalent jobs in this state that are or will be dedicated to the qualified applicant's project, the average wage of such jobs, the definitions that will apply for measuring the achievement of these terms during the pendency of the agreement, and a time schedule or plan for when such jobs will be in place and active in this state. This information must be the same as the information contained in the application submitted by the contractor pursuant to subsection (3).
- The maximum amount of a refund that the qualified 2. applicant is eligible to receive in each fiscal year.
- 3. An agreement with the office department allowing the office department to review and verify the financial and personnel records of the qualified applicant to ascertain whether the qualified applicant is complying with the 31 requirements of this section.

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- The date after which, each fiscal year, the qualified applicant may file an annual claim pursuant to subsection (5).
- That local financial support shall be annually available and will be paid to the Economic Development Trust Fund.
- (b) Compliance with the terms and conditions of the agreement is a condition precedent for receipt of tax refunds each year. The failure to comply with the terms and conditions of the agreement shall result in the loss of eligibility for receipt of all tax refunds previously authorized pursuant to this section, and the revocation of the certification as a qualified applicant by the director secretary.
- (c) The agreement shall be signed by the director secretary and the authorized officer of the qualified applicant.
- The agreement must contain the following legend, clearly printed on its face in bold type of not less than 10 points:

"This agreement is neither a general obligation of the State of Florida, nor is it backed by the full faith and credit of the State of Florida. Payment of tax refunds are conditioned on and subject to specific annual appropriations by the Florida Legislature of funds sufficient to pay amounts authorized in s. 288.1045 s. 288.104, Florida Statutes."

(5) ANNUAL CLAIM FOR REFUND FROM A QUALIFIED DEFENSE 31 CONTRACTOR.--

- (a) Qualified applicants who have entered into a written agreement with the office department pursuant to subsection (4) and who have entered into a valid new Department of Defense contract, commenced the consolidation of a Department of Defense contract, commenced the conversion of defense production jobs to nondefense production jobs or who have entered into a valid contract for reuse of a defense-related facility may apply once each fiscal year to the office Department of Commerce for tax refunds. The application must be made on or after the date contained in the agreement entered into pursuant to subsection (4) and must include a notarized signature of an officer of the applicant.
- (b) The claim for refund by the qualified applicant must include a copy of all receipts pertaining to the payment of taxes for which a refund is sought, and data related to achieving each performance item contained in the tax refund agreement pursuant to subsection (4). The amount requested as a tax refund may not exceed the amount for the fiscal year in the written agreement entered pursuant to subsection (4).
- (c) A tax refund may not be approved for any qualified applicant unless local financial support has been paid to the Economic Development Trust Fund in that fiscal year. If the local financial support is less than 20 percent of the approved tax refund, the tax refund shall be reduced. The tax refund paid may not exceed 5 times the local financial support received. Funding from local sources includes tax abatement under s. 196.1995 provided to a qualified applicant. The amount of any tax refund for an applicant approved under this section shall be reduced by the amount of any such tax abatement, and the limitations in subsection (2) and paragraph (3)(h) shall be reduced by the amount of any such tax

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abatement. A report listing all sources of the local financial support shall be provided to the office division when such support is paid to the Economic Development Trust Fund.

- (d) The director secretary, with assistance from the office division, the Department of Revenue, and the Department of Labor and Employment Security, shall determine the amount of the tax refund that is authorized for the qualified applicant for the fiscal year in a written final order within 30 days after the date the claim for the annual tax refund is received by the office Department of Commerce.
- (e) The total amount of tax refunds approved by the director secretary under this section in any fiscal year may not exceed the amount appropriated to the Economic Development Trust Fund for such purposes for the fiscal year. If the Legislature does not appropriate an amount sufficient to satisfy projections by the office division for tax refunds in a fiscal year, the director secretary shall, not later than July 15 of such year, determine the proportion of each refund claim which shall be paid by dividing the amount appropriated for tax refunds for the fiscal year by the projected total amount of refund claims for the fiscal year. The amount of each claim for a tax refund shall be multiplied by the resulting quotient. If, after the payment of all such refund claims, funds remain in the Economic Development Trust Fund for tax refunds, the director secretary shall recalculate the proportion for each refund claim and adjust the amount of each claim accordingly.
- (f) Upon approval of the tax refund pursuant to paragraphs (c) and (d), the Comptroller shall issue a warrant for the amount included in the final order. In the event of 31 any appeal of the final order, the Comptroller may not issue a

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warrant for a refund to the qualified applicant until the conclusion of all appeals of the final order.

- (g) A prorated tax refund, less a 5 percent penalty, shall be approved for a qualified applicant provided all other applicable requirements have been satisfied and the applicant proves to the satisfaction of the director that it has achieved at least 80 percent of its projected employment.
 - (6) ADMINISTRATION. --
- (a) The office may department shall adopt rules pursuant to chapter 120 for the administration of this section.
- The office department may verify information provided in any claim submitted for tax credits under this section with regard to employment and wage levels or the payment of the taxes with the appropriate agency or authority including the Department of Revenue, the Department of Labor and Employment Security, or any local government or authority.
- (c) To facilitate the process of monitoring and auditing applications made under this program, the office department may provide a list of qualified applicants to the Department of Revenue, the Department of Labor and Employment Security, or to any local government or authority. The office department may request the assistance of said entities with respect to monitoring the payment of the taxes listed in subsection (2).
- (d) By December 1 of each year, the office department shall submit a complete and detailed report to the Governor, the President of the Senate, and the Speaker of the House of Representatives of all tax refunds paid under this section, including analyses of benefits and costs, types of projects 31 supported, employment and investment created, geographic

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distribution of tax refunds granted, and minority business participation. The report must indicate whether the moneys appropriated by the Legislature to the qualified applicant tax refund program were expended in a prudent, fiducially sound manner.

(7) EXPIRATION. -- An applicant may not be certified as qualified under this section after June 30, 1999.

Section 11. Paragraph (b) of subsection (4) of section 288.106, Florida Statutes, is amended to read:

288.106 Tax refund program for qualified target industry businesses. --

- (4) APPLICATION AND APPROVAL PROCESS. --
- (b) To qualify for review by the office, the application of a target industry business must, at a minimum, establish the following to the satisfaction of the office:
- The jobs proposed to be provided under the application, pursuant to subparagraph (a)4., must pay an estimated annual average wage equaling at least 115 percent of the average private sector wage in the area where the business is to be located or the statewide private sector average wage. The office may waive this average wage requirement at the request of the local governing body recommending the project and Enterprise Florida, Inc. The wage requirement may only be waived for a project located in a rural city or county or in an enterprise zone and only when the merits of the individual project or the specific circumstances in the community in relationship to the project warrant such action. If the local governing body and Enterprise Florida, Inc., make such a recommendation, it must be transmitted in writing and the specific justification for the waiver recommendation must be 31 explained. If the director elects to waive the wage

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requirement, the waiver must be stated in writing and the reasons for granting the waiver must be explained.

- The target industry business's project must result in the creation of at least 10 jobs at such project and, if an expansion of an existing business, must result in a net increase in employment of not less than 10 percent at such business. Notwithstanding the definition of the term expansion of an existing business" under paragraph (2)(g), at the request of the local governing body recommending the project and Enterprise Florida, Inc., the office may define an 'expansion of an existing business" in a rural city, a rural county, or an enterprise zone as the expansion of a business resulting in a net increase in employment of less than 10 percent at such business, if the merits of the individual project or the specific circumstances in the community in relationship to the project warrant such action. If the local governing body and Enterprise Florida, Inc., make such a request, it must be transmitted in writing and the specific justification for the request must be explained. If the director elects to accept such request, such election must be stated in writing and the reason for granting the request must be explained.
- 3. The business activity or product for the applicant's project is within an industry or industries that have been identified by the office to be high-value-added industries that contribute to the area and to the economic growth of the state and that produce a higher standard of living for citizens of this state in the new global economy or that can be shown to make an equivalent contribution to the area and state's economic progress.

1 Section 12. Subsection (1) of section 288.1221, Florida Statutes, is amended to read: 2 3 288.1221 Legislative intent.--(1) It is the intent of the Legislature to establish a 4 5 public-private partnership to provide policy direction to and 6 technical expertise in the promotion and marketing of the 7 state's tourism attributes. The Legislature further intends to authorize this partnership to recommend the tenets of an 8 9 industry standard 4-year 5-year marketing plan for an annual 10 marketing plan for tourism promotion and recommend a 11 comparable organizational structure to carry out such a plan. The Legislature intends to have such a plan funded by that 12 13 portion of the rental car surcharge annually dedicated to the Tourism Promotional Trust Fund, pursuant to s. 212.0606, and 14 by the tourism industry. The Legislature intends that the 15 exercise of this authority by the public-private partnership 16 17 shall take into consideration the recommendations made to the 1992 Legislature in the report submitted by the Florida 18 19 Tourism Commission created pursuant to chapter 91-31, Laws of 20 Florida. Section 13. Subsection (2) of section 288.1222, 21 22 Florida Statutes, is amended to read: 288.1222 Definitions. -- For the purposes of ss. 23 24 288.017, 288.121-288.1226, and 288.124, the term: 25 "Tourist" means any person who participates in 26 trade or recreation activities outside the county country of his or her permanent residence or who rents or leases 27 28 transient living quarters or accommodations as described in s. 29 125.0104(3)(a). Section 14. Paragraphs (f) and (g) of subsection (2) 30 31 of section 288.1223, Florida Statutes, are amended to read:

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1 288.1223 Florida Commission on Tourism; creation; 2 purpose; membership. --3 (2) (f) The commission shall hold its first meeting no 4 5 later than September 1992 and must meet at least quarterly. 6 majority of the members shall constitute a quorum for the 7 purpose of conducting business. The Governor shall serve as chair of the 8 9 commission. The commission shall annually biennially elect one 10 of its tourism-industry-related members as vice chair, who 11 shall preside in the absence of the chair. Section 15. (1) The Legislature finds that tourism 12 associated with the natural, cultural, and historical assets 13 of this state constitutes one of the fastest growing segments 14 of the travel and tourism industry. Such ecotourism and 15 heritage tourism hold significant potential for contributing 16 17 to the economic well-being of this state and its citizens through the generation of revenues and the creation of jobs. 18 19 The Legislature further finds that there are opportunities to promote travel experiences that link this state's traditional 20 21 travel destinations with its ecotourism or heritage tourism destinations and to promote travel experiences that link 22 ecotourism or heritage tourism destinations within a county or 23 among multiple counties. Overarching these findings is the 24 25 Legislature's recognition that the state's ecotourism and heritage tourism assets must be preserved and maintained if 26 27 they are to be enjoyed by future generations. It is the intent 28 of the Legislature to encourage the promotion of sustainable 29 ecotourism and heritage tourism in this state.

(2) Subject to specific appropriation in the General

Appropriations Act, the Division of Recreation and Parks of

the Department of Environmental Protection is authorized to establish an ecotourism promotion program designed to encourage and facilitate visitation to state parks and to other natural resources in the state, while also safeguarding that such visitation does not jeopardize the environmental value or the sustainability of the resources. Funds appropriated for this program may be used to:

- (a) Make infrastructure improvements within and to, or otherwise rehabilitate, state parks or other natural resources under the jurisdiction of the division;
- (b) Develop and distribute marketing materials

 describing ecotourism resources under the jurisdiction of the division, including the proximity of the resources to commercial tourism sites in a region or to other ecotourism sites in a region in order to encourage travel experiences that link these sites; or
- (c) Award ecotourism promotion grants to assist localities and regions in promoting ecotourism or the economic development activities related to such tourism.
- 1. An eligible grant applicant is a governmental or not-for-profit tourism or economic development organization in this state. An application may be submitted jointly on behalf of a combination of such organizations, in which case the organizations together shall be deemed to be one applicant. An organization may not participate in the submission of more than one application.
- 2. Applications submitted to the division must include a requested grant amount and a detailed plan governing the proposed use of the grant award. The division shall review each application and shall submit award recommendations to the Secretary of Environmental Protection for final approval.

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- 3. The division shall establish guidelines for administering this program and shall establish criteria for the competitive evaluation of grant applications. Evaluation criteria must include, but need not be limited to, the extent to which the plan submitted with the application links tourism sites within the community or region or links tourism sites within two or more communities or regions.
 - 4. Eligible uses of grant awards include:
 - a. Marketing ecotourism sites;
- b. Marketing areas as appropriate sites for the location or expansion of businesses that are engaged in or that facilitate ecotourism activities; or
- c. Establishing local or regional ecotourism and heritage tourism advisory and promotion organizations for specific state parks.
- 5. Each grant awarded to an applicant under this program shall not exceed \$30,000.

Section 16. Section 288.90151, Florida Statutes, is amended to read:

288.90151 Funding for contracting with Enterprise Florida, Inc.--

(1)(a) From funds appropriated from the General Revenue Fund to the Office of Tourism, Trade, and Economic Development for the purpose of annually contracting with Enterprise Florida, Inc., 10 percent of such funds for the fiscal year 1996-1997, 20 percent of such funds for the fiscal year 1997-1998, 30 percent of such funds for the fiscal year 1998-1999, 40 percent of such funds for the fiscal year 1999-2000, and 50 percent of such funds for the fiscal year 2000-2001 shall be placed in reserve by the Executive Office 31 of the Governor. The funds may be released through a budget

amendment, in accordance with chapter 216, as requested by Enterprise Florida, Inc., through the Office of Tourism, Trade, and Economic Development if Enterprise Florida, Inc., has provided sufficient documentation that the same amount of matching private funds as the amount placed in reserve has been contributed during the same fiscal year to Enterprise Florida, Inc., in support of its economic development efforts. If sufficient documentation is not provided by the end of the fiscal year, such funds shall revert back to the General Revenue Fund.

(b) In fiscal years 1999-2000 and 2000-2001, 50 percent of the funds placed in reserve may be released by the same budget amendment process if Enterprise Florida, Inc., has provided sufficient documentation that the amount of matching private funds contributed during the same fiscal year to Enterprise Florida, Inc., is equal to 75 percent of the funds placed in reserve. The remaining funds in reserve may be released by the same budget amendment process if Enterprise Florida, Inc., meets the requirements of paragraph (a).

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In each fiscal year, at least 55 percent of the matching private funds required to be documented under this subsection must be comprised of the first category of matching private funds described in subsection (3).

(2) Prior to the 1999 Regular Session of the Legislature, the Office of Program Policy Analysis and Government Accountability shall conduct a review of the contributions made to Enterprise Florida, Inc., during the prior 3 years pursuant to this section. The review must be conducted in such a manner as to determine the amount and type 31 of matching private funds contributed and the circumstances

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affecting the ability to achieve or not achieve the specified amount of matching private funds for each year. Based on this information and historical data, the Office of Program Policy Analysis and Governmental Accountability shall determine whether the funding levels of matching private funds for fiscal year 1999-2000, and fiscal year 2000-2001, as specified in this section, are appropriate. This report shall be submitted by January 1, 1999, to the President of the Senate, the Speaker of the House of Representatives, the Senate Minority Leader, and the House Minority Leader.

(3) For the purposes of this section, matching private funds shall be divided into two categories. The first category of matching private funds shall include any payment of cash made in response to a solicitation by Enterprise Florida, Inc., and used exclusively by Enterprise Florida, Inc., in its operations or programs, excluding any payment of cash made by any entity to qualify for any Enterprise Florida, Inc., state, or local incentive, grant, or loan program, or any cash received by Enterprise Florida, Inc., pursuant to a grant or contract. The second category of matching private funds shall include a conveyance of property, or payment or distribution of property or anything of value, including contributions in-kind having an attributable monetary value in any form, and including any payment of cash not counted within the first category of matching private funds. Contributions in-kind include, but are not limited to, goods or services rendered. The cost of the contribution shall be the reasonable cost to the sponsor of the goods or services.

Section 17. Subsection (3) is added to section 288.9618, Florida Statutes, to read:

288.9618 Microenterprises.--

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(3) Not more than 15 percent of the funds appropriated each fiscal year for activities under this section may be used for administrative expenses of the Office of Tourism, Trade, and Economic Development or for administrative expenses of the organization with which the office contracts under this section.

Section 18. Section 288.9958, Florida Statutes, is created to read:

288.9958 PRIDE Job Placement Incentive Program.--

- (1) The Legislature recognizes that the location of some correctional facilities has been determined by the desire to provide employment opportunities for residents of communities that have not experienced the economic growth of other portions of the state. The Legislature further recognizes that the corporation authorized by chapter 946 to manage correctional work programs can provide expertise and assistance in the areas of on-the-job training and employment assistance. Partnerships between the state and the corporation authorized by chapter 946 to manage correctional work programs may result in increased employment opportunities for local citizens. To assist the corporation authorized by chapter 946 in economic development initiatives that specifically enhance the employment opportunities for WAGES participants, the PRIDE Job Placement Incentive Program is created. The Legislature hereby permits the corporation authorized by chapter 946 to participate in the PRIDE Job Training Placement Incentive Program.
- (2) The PRIDE Job Placement Incentive Program is created to encourage the use of the corporation's expertise and resources, including correctional facilities, in job training and employment assistance in the economic development

of the state. The program shall be administered by the Workforce Development Board of Enterprise Florida, Inc. The Workforce Development Board shall adopt guidelines for the administration of this program. Awarding of grants is dependent upon legislative appropriation.

- (a) The Workforce Development Board may authorize a grant of \$1,000 to the corporation authorized by chapter 946, or a business working in association with such corporation, for full-time employment of a WAGES participant in those workforce development regions and two sites identified by the Workforce Development Board pursuant to subsection (3). The incentive payment shall be paid incrementally, with a payment of \$250 upon initial employment, \$250 at an employment duration of 6 months, and \$500 at an employment duration of 1 year. Such grants are provided to off-set the costs of business location and training the local workforce.
- (b) The Workforce Development Board may authorize a grant of \$2,400 to the corporation authorized by chapter 946, or a business working in association with such corporation for full-time employment of a WAGES participant and when the corporation provides on-the-job training to the WAGES participant.
- (c) Grants may not be issued for the employment of individuals who have participated in a prison rehabilitative industry program longer that 6 months in the 2 years prior to employment.
- (d) WAGES participants eligible for employment in the PRIDE Job Placement Incentive Program must be referred by local WAGES coalitions to the corporation authorized by chapter 946.

- (3) The Workforce Development Board shall identify five workforce development regions in the state which have the least employment opportunities per WAGES participant and, if approved by the Workforce Development Board, two sites where the corporation authorized by chapter 946 has facilities or resources. The five workforce development regions and two sites, if applicable, designated by the Workforce Development Board as having the fewest employment opportunities per WAGES participant are those in which the corporation authorized by chapter 946 or businesses working in association with such corporation may be eligible for job placement incentives.
- (4) Businesses that have accepted a job placement incentive pursuant to this section may also be eligible to apply for any tax credits, wage supplementation, wage subsidy, or employer payment for that employee which are authorized in law or by agreement with the employer.
- (5) If approved by the Department of Corrections,
 WAGES participants may be employed by the corporation
 authorized by chapter 946 in those facilities not operated
 within the secured perimeters of the prison grounds that are
 managed by such corporation, and in other areas, as approved
 by the Department of Corrections. A safety plan for all WAGES
 participants in this program must be completed by the
 corporation in cooperation with the Department of Corrections.
- (6) In carrying out the provisions of this section, the corporation shall be entitled to all the privileges and immunities as set forth in part II of chapter 946.

Section 19. As part of the sector strategy approach to economic development planning identified in section

288.905(2)(j), Florida Statutes, Enterprise Florida, Inc.,
shall examine the current and potential economic development

contribution of the biotechnology industry and other health technology industries to this state. In conducting this 2 3 examination, Enterprise Florida, Inc., shall work in conjunction with representatives of the biotechnology industry 4 5 and other health technology industries in this state. Such 6 examination shall include, but is not limited to, an 7 identification of impediments to the maintenance and growth of 8 these industries in this state. One of the issues Enterprise Florida, Inc., shall consider is whether there are impediments 9 10 to the transfer of technology stemming from the state's 11 policies governing the working relationships between university scientists and private businesses. Enterprise 12 Florida, Inc., shall also consider issues related to tax 13 policies applicable to these industries, the capital and 14 financing needs of these industries, and the research and 15 development needs of these industries, as well as any other 16 issues that Enterprise Florida, Inc., and the private-sector 17 representatives deem significant. Enterprise Florida, Inc., 18 19 shall report to the Legislature on its findings by October 1, 1998, including any recommendations for legislative or other 20 action to improve the business climate for these industries. 21 Section 20. Notwithstanding any provision of law to 22 the contrary, the governing body of a municipality or county 23 24 containing a United States Environmental Protection Agency 25 brownfield pilot project that was designated as of May 1, 1997, may apply to the Office of Tourism, Trade, and Economic 26 27 Development for designation of one enterprise zone encompassing the brownfield pilot project if the project is 28 29 located in a county with a population less than one million. 30 The application must be submitted by December 31, 1999, and 31 must comply with the requirements of section 290.0055, Florida

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Statutes, except section 290.0055(3), Florida Statutes.
    Notwithstanding the provisions of section 290.0065, Florida
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    Statutes, limiting the total number of enterprise zones
    designated and the number of enterprise zones within a
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    population category, the Office of Tourism, Trade, and
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    Economic Development shall designate one enterprise zone under
    this section if the zone is consistent with the limitations
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    imposed under this section. The Office of Tourism, Trade, and
    Economic Development shall establish the initial effective
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    date of the enterprise zone designated pursuant to this
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    section.
           Section 21. Subsection (4) of section 370.28, Florida
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    Statutes, is amended, and subsection (5) is added to that
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    section to read:
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           370.28 Enterprise zone designation; communities
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    adversely impacted by net limitations. --
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           (4) Notwithstanding the enterprise zone residency
    requirements set out in ss. 212.096(1)(c) and 220.03(1)(q),
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   businesses located in enterprise zones designated pursuant to
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    this section may receive the credit provided under s. 212.096
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    or s. 220.181 for hiring any person within the jurisdiction of
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    the county within which nominating community of such
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    enterprise zone is located. All other provisions of ss.
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    212.096, 220.03(1)(q), and 220.181 apply to such businesses.
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    Notwithstanding the requirement specified in ss.
    212.08(5)(g)5. and (h)5. and (15)(a) and 220.182(1)(b) that no
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    less than 20 percent of a business's employees, excluding
    temporary and part-time employees, must be residents of an
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    enterprise zone for the business to qualify for the maximum
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    exemption or credit provided in ss. 212.08(5)(g) and (h) and
   (15) and 220.182, a business that is located in an enterprise
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zone designated pursuant to this section shall be qualified for those maximum exemptions or credits if no less than 20 2 3 percent of such employees of the business are residents of the jurisdiction of the county within which the enterprise zone is located. All other provisions of ss. 212.08(5)(g) and (h) and (15) and 220.182 apply to such business.

(5) Notwithstanding the time limitations contained in chapters 212 and 220, a business eligible to receive tax credits under this section from January 1, 1997, to June 1, 1998, must submit an application for the tax credits by December 1, 1998. All other requirements of the enterprise zone program apply to such a business.

Section 22. Section 414.25, Florida Statutes, is amended to read:

414.25 Exemption from leased real property requirements. -- In order to facilitate implementation of this chapter with respect to establishing jobs and benefits offices, the Department of Labor and Employment Security and the Department of Children and Family Services are exempt from the requirements of s. 255.25 which relate to the procurement of leased real property. This exemption expires June 30, 2000 1998.

Subsection (1) of section 479.261, Florida Section 23. Statutes, is amended to read:

479.261 Logo sign program.--

(1) The department shall establish a logo sign program for the rights-of-way of the interstate highway system to provide information to motorists about available gas, food, lodging, and camping services, and regional or local heritage, historic, or scenic trails at interchanges, through the use of 31 business logos, and may include additional interchanges under

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the program. A logo sign for nearby attractions may be added
    to this program if allowed by federal rules. An attraction as
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   used in this chapter is defined as an establishment, site,
    facility, or landmark which is open a minimum of 5 days a week
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    for 52 weeks a year; which charges an admission for entry;
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   which has as its principal focus family-oriented
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    entertainment, cultural, educational, recreational,
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   scientific, or historical activities; and which is publicly
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    recognized as a bona fide tourist attraction. However, the
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   permits for businesses seeking to participate in the
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    attractions logo sign program shall be awarded by the
    department annually to the highest bidders, notwithstanding
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    the limitation on fees in subsection (5), which are qualified
    for available space at each qualified location, but the fees
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    therefor may not be less than the fees established for logo
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   participants in other logo categories.
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           Section 24. This act shall take effect July 1, 1998.
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1 2		STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN COMMITTEE SUBSTITUTE FOR CS/SB 760
3		<u>C3/3B /00</u>
4	The	Committee Substitute for Committee Substitute for SB 760:
5	1.	Removes requirements that the Florida Commission on
6		Tourism establish a standing statewide advisory committee on ecotourism and heritage tourism and incorporate
7		ecotourism and heritage tourism components into its comprehensive tourism marketing plan for the state.
8	2.	Replaces authority for the tourism commission and the
9		Office of Tourism, trade, and Economic Development to establish an ecotourism and heritage tourism promotion grant program with authority for the Division of
10		Recreation and Parks of the Department of Environmental Protection to establish an ecotourism program. Prescribes
11		uses of funds under the division's program, including improving state parks, developing promotional materials
12		to encourage park visitation, and awarding ecotourism promotion grants to local communities.
13	3.	Expands the interstate highway logo-sign program to
14		include the provision of information to motorists about local or regional heritage, historic, or scenic trails.
15	4.	Revises the proposed PRIDE Job Placement Incentive
16		Program to provide additional authority for WAGES-related employment in additional locations, to provide the
17		Department of Corrections with control over security related to this project, and to provide a grant for
18 19		on-the-job training that is separate from the proposed grant for job placement.
20	5.	Provides that if at least 20 percent of the employees of a business located in an enterprise zone designated in a
21		community affected by the net ban are residents of the county in which the enterprise zone is located, the
22		business may be eligible for the maximum amount of: a) the sales tax exemption for building materials used in
23		the rehabilitation of real property in an enterprise zone, c) the sales tax exemption for electrical energy
24		used in an enterprise zone, and d) the corporate income tax credit for property taxes paid on new or improved
25		property in an enterprise zone.
26	6.	Provides that a new employee who resides within the county in which a net-ban enterprise zone is located may
27		provide a basis for the job-creation tax credits against sales tax and corporate income tax under the enterprise
28		zone program.
29	7.	Specifies that if a licensed commercial fishing vessel, a fishing guide boat, or a ecotourism guide boat leaves and
30		returns to a fixed location within an enterprise zone designated in a community affected by the net ban, then
31		business property used exclusively in such vessel or boat is eligible for the sales tax exemption, provided that
		the vessel or boat is owned by a business eligible to 60

CODING: Words stricken are deletions; words underlined are additions.

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1		receive the exemption.
2	8.	Provides that a business eligible to receive tax credits under the statute governing net ban enterprise zones from January 1 1997 to June 1 1998 may submit an
4		January 1, 1997, to June 1, 1998, may submit an application for the tax credits by December 1, 1998, notwithstanding that the time limitations imposed elsewhere in the Florida Statutes on claiming such tax
5		credits may have passed.
6	9.	Extends until the year 2000 a current exemption for the Department of Labor and Employment Security and the
7		Department of Children and Family Services from the
8		Requirements of s. 255.25, F.S., relating to approval required to lease certain real property, in order to facilitate establishment of jobs and benefits offices
9		under the WAGES program.
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