

Bill No. CS for CS for CS for SB 1406

Amendment No.

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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11	Senator Latvala moved the following amendment:		
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13	Senate Amendment (with title amendment)		
14	On page 120, between lines 9 and 10,		
15			
16	insert:		
17	Section 36. Paragraph (j) of subsection (3) of section		
18	163.2517, Florida Statutes, is amended to read:		
19	163.2517 Designation of urban infill and redevelopment		
20	area.--		
21	(3) A local government seeking to designate a		
22	geographic area within its jurisdiction as an urban infill and		
23	redevelopment area shall prepare a plan that describes the		
24	infill and redevelopment objectives of the local government		
25	within the proposed area. In lieu of preparing a new plan, the		
26	local government may demonstrate that an existing plan or		
27	combination of plans associated with a community redevelopment		
28	area, Florida Main Street program, Front Porch Florida		
29	Community, sustainable community, enterprise zone, or		
30	neighborhood improvement district includes the factors listed		
31	in paragraphs (a)-(n), including a collaborative and holistic		

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1 community participation process, or amend such existing plans
 2 to include these factors. The plan shall demonstrate the local
 3 government and community's commitment to comprehensively
 4 address the urban problems within the urban infill and
 5 redevelopment area and identify activities and programs to
 6 accomplish locally identified goals such as code enforcement;
 7 improved educational opportunities; reduction in crime;
 8 neighborhood revitalization and preservation; provision of
 9 infrastructure needs, including mass transit and multimodal
 10 linkages; and mixed-use planning to promote multifunctional
 11 redevelopment to improve both the residential and commercial
 12 quality of life in the area. The plan shall also:

13 (j) Identify and adopt a package of financial and
 14 local government incentives which the local government will
 15 offer for new development, expansion of existing development,
 16 and redevelopment within the urban infill and redevelopment
 17 area. Examples of such incentives include:

- 18 1. Waiver of license and permit fees.
- 19 2. Exemption of sales made in the urban infill and
 20 redevelopment area from ~~Waiver of~~ local option sales surtaxes
 21 imposed pursuant to s. 212.054 ~~taxes~~.
- 22 3. Waiver of delinquent local taxes or fees to promote
 23 the return of property to productive use.
- 24 4. Expedited permitting.
- 25 5. Lower transportation impact fees for development
 26 which encourages more use of public transit, pedestrian, and
 27 bicycle modes of transportation.
- 28 6. Prioritization of infrastructure spending within
 29 the urban infill and redevelopment area.
- 30 7. Local government absorption of developers'
 31 concurrency costs.

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 2 In order to be authorized to recognize the exemption from
 3 local option sales surtaxes pursuant to subparagraph 2., the
 4 owner, lessee, or lessor of the new development, expanding
 5 existing development, or redevelopment within the urban infill
 6 and redevelopment area must file an application under oath
 7 with the governing body having jurisdiction over the urban
 8 infill and redevelopment area where the business is located.
 9 The application must include the name and address of the
 10 business claiming the exclusion from collecting local option
 11 surtaxes; an address and assessment roll parcel number of the
 12 urban infill and redevelopment area for which the exemption is
 13 being sought; a description of the improvements made to
 14 accomplish the new development, expanding development, or
 15 redevelopment of the real property; a copy of the building
 16 permit application or the building permit issued for the
 17 development of the real property; a new application for a
 18 certificate of registration with the Department of Revenue
 19 with the address of the new development, expanding
 20 development, or redevelopment; and the location of the
 21 property. The local government must review and approve the
 22 application and submit the completed application and
 23 documentation along with a copy of the ordinance adopted
 24 pursuant to subsection (5) to the Department of Revenue in
 25 order for the business to become eligible to make sales exempt
 26 from local option sales surtaxes in the urban infill and
 27 redevelopment area.

28 Section 37. Subsection (13) of section 212.08, Florida
 29 Statutes, is amended to read:

30 212.08 Sales, rental, use, consumption, distribution,
 31 and storage tax; specified exemptions.--The sale at retail,

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1 the rental, the use, the consumption, the distribution, and
2 the storage to be used or consumed in this state of the
3 following are hereby specifically exempt from the tax imposed
4 by this chapter.

5 (13) No transactions shall be exempt from the tax
6 imposed by this chapter except those expressly exempted
7 herein. All laws granting tax exemptions, to the extent they
8 may be inconsistent or in conflict with this chapter,
9 including, but not limited to, the following designated laws,
10 shall yield to and be superseded by the provisions of this
11 subsection: ss. 125.019, 153.76, 154.2331, 159.15, 159.31,
12 159.50, 159.708, 163.385, 163.395, 215.76, 243.33, 258.14,
13 315.11, 348.65, 348.762, 349.13, 403.1834, 616.07, and 623.09,
14 and the following Laws of Florida, acts of the year indicated:
15 s. 31, chapter 30843, 1955; s. 19, chapter 30845, 1955; s. 12,
16 chapter 30927, 1955; s. 8, chapter 31179, 1955; s. 15, chapter
17 31263, 1955; s. 13, chapter 31343, 1955; s. 16, chapter
18 59-1653; s. 13, chapter 59-1356; s. 12, chapter 61-2261; s.
19 19, chapter 61-2754; s. 10, chapter 61-2686; s. 11, chapter
20 63-1643; s. 11, chapter 65-1274; s. 16, chapter 67-1446; and
21 s. 10, chapter 67-1681. This subsection does not supersede the
22 authority of a local government to adopt financial and local
23 government incentives pursuant to s. 163.2517.

24 Section 38. Section 163.2523, Florida Statutes, is
25 amended to read:

26 163.2523 Grant program.--An Urban Infill and
27 Redevelopment Assistance Grant Program is created for local
28 governments. A local government may allocate grant money to
29 special districts, including community redevelopment agencies,
30 and nonprofit community development organizations to implement
31 projects consistent with an adopted urban infill and

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1 redevelopment plan or plan employed in lieu thereof. Thirty
2 percent of the general revenue appropriated for this program
3 shall be available for planning grants to be used by local
4 governments for the development of an urban infill and
5 redevelopment plan, including community participation
6 processes for the plan. Sixty percent of the general revenue
7 appropriated for this program shall be available for
8 fifty/fifty matching grants for implementing urban infill and
9 redevelopment projects that further the objectives set forth
10 in the local government's adopted urban infill and
11 redevelopment plan or plan employed in lieu thereof. The
12 remaining 10 percent of the revenue must be used for outright
13 grants for implementing projects requiring an expenditure of
14 under \$50,000. If the volume of fundable applications under
15 any of the allocations specified in this section does not
16 fully obligate the amount of the allocation, the Department of
17 Community Affairs may transfer the unused balance to the
18 category having the highest dollar value of applications
19 eligible but unfunded. However, in no event may the percentage
20 of dollars allocated to outright grants for implementing
21 projects exceed 20 percent in any given fiscal year. Projects
22 that provide employment opportunities to clients of the WAGES
23 program and projects within urban infill and redevelopment
24 areas that include a community redevelopment area, Florida
25 Main Street program, Front Porch Florida Community,
26 sustainable community, enterprise zone, federal enterprise
27 zone, enterprise community, or neighborhood improvement
28 district must be given an elevated priority in the scoring of
29 competing grant applications. The Division of Housing and
30 Community Development of the Department of Community Affairs
31 shall administer the grant program. The Department of

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1 Community Affairs shall adopt rules establishing grant review
2 criteria consistent with this section.

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4 (Redesignate subsequent sections.)

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

8 And the title is amended as follows:

9 On page 6, line 5, after the semicolon lines

10

11 insert:

12 amending s. 163.2517, F.S.; revising the
13 financial incentives which a local government
14 may offer in an urban infill and redevelopment
15 area which relate to exemption from local
16 option sales surtaxes and waiver of delinquent
17 taxes or fees; providing that, in order to be
18 eligible for the exemption from collecting
19 local option sales surtaxes, a business must
20 submit an application under oath to the local
21 government, which must be approved and
22 submitted to the Department of Revenue;
23 amending s. 212.08, F.S.; specifying that the
24 authority of a local government to adopt
25 financial and local government incentives under
26 s. 163.2517, F.S., is not superseded by certain
27 provisions relating to sales tax exemptions;
28 amending s. 163.2523, F.S.; authorizing
29 transfer of unused funds between grant
30 categories under the Urban Infill and
31 Redevelopment Assistance Grant Program;