

By Representative K. Smith

1 A bill to be entitled
2 An act relating to enterprise zones; amending
3 s. 290.004, F.S.; defining "rural enterprise
4 zone"; creating s. 290.00676, F.S.; authorizing
5 the Office of Tourism, Trade, and Economic
6 Development to amend the boundaries of a rural
7 enterprise zone and providing requirements with
8 respect thereto; creating s. 290.00677, F.S.;
9 modifying the employee residency requirements
10 for the enterprise zone job credit against the
11 sales tax and corporate income tax, if the
12 business is located in a rural enterprise zone;
13 modifying the employee residency requirements
14 for maximum exemptions or credits with respect
15 to the sales tax credits for building materials
16 used in the rehabilitation of real property in
17 an enterprise zone, for business property used
18 in an enterprise zone, and for electrical
19 energy used in an enterprise zone, and the
20 corporate income tax enterprise zone property
21 tax credit, if the business is located in a
22 rural enterprise zone; providing application
23 time limitations; creating s. 290.00694, F.S.;
24 authorizing the Office of Tourism, Trade, and
25 Economic Development to designate rural
26 champion communities as enterprise zones;
27 providing requirements with respect thereto;
28 providing an effective date.

29
30 Be It Enacted by the Legislature of the State of Florida:
31

1 Section 1. Subsections (8) and (9) of section 290.004,
2 Florida Statutes, are renumbered as subsections (9) and (10),
3 respectively, and a new subsection (8) is added to said
4 section to read:

5 290.004 Definitions.--As used in ss. 290.001-290.016:

6 (8) "Rural enterprise zone" means an enterprise zone
7 that is nominated by a county with a population of 75,000 or
8 fewer, or a county with a population of 100,000 or fewer which
9 is contiguous to a county with a population of 75,000 or
10 fewer, or by a municipality in such a county, or by such a
11 county and one or more municipalities. An enterprise zone
12 designated in accordance with s. 370.28 shall be considered a
13 rural enterprise zone.

14 Section 2. Section 290.00676, Florida Statutes, is
15 created to read:

16 290.00676 Amendment of rural enterprise zone
17 boundaries.--Notwithstanding any other provision of law, the
18 Office of Tourism, Trade, and Economic Development may amend
19 the boundaries of a rural enterprise zone. For purposes of
20 boundary amendments, an enterprise zone designated under s.
21 370.28 shall be considered a rural enterprise zone and is
22 eligible for amendment of its boundaries. Boundary amendments
23 authorized by this section are subject to the following
24 requirements:

25 (1) The amendment may increase the size of the rural
26 enterprise zone to 15 miles.

27 (2) The amendment may increase the number of
28 noncontiguous areas by one, if that noncontiguous area has
29 zero population. For purposes of this subsection, the
30 pervasive poverty criteria may be set aside for the addition
31 of a noncontiguous parcel.

1 (3) The local enterprise zone development agency must
2 request the amendment prior to December 30, 2000. The request
3 must contain maps and sufficient information to allow the
4 office to determine the number of noncontiguous areas and the
5 total size of the rural enterprise zone.

6 Section 3. Section 290.00677, Florida Statutes, is
7 created to read:

8 290.00677 Rural enterprise zones; special
9 qualifications.--

10 (1) Notwithstanding the enterprise zone residency
11 requirements set out in ss. 212.096(1)(c) and 220.03(1)(q),
12 businesses located in rural enterprise zones may receive the
13 credit provided under s. 212.096 or s. 220.181 for hiring any
14 person within the jurisdiction of a rural county, as defined
15 by s. 288.106(2)(r). All other provisions of ss. 212.096,
16 220.03(1)(q), and 220.181 apply to such businesses.

17 (2) Notwithstanding the requirement specified in ss.
18 212.08(5)(g)5., (5)(h)5., and (15)(a) and 220.182(1)(b) that
19 no less than 20 percent of a business's employees, excluding
20 temporary and part-time employees, must be residents of an
21 enterprise zone for the business to qualify for the maximum
22 exemption or credit provided in ss. 212.08(5)(g) and (h) and
23 (15) and 220.182, a business that is located in a rural
24 enterprise zone shall be qualified for those maximum
25 exemptions or credits if no less than 20 percent of such
26 employees of the business are residents of a rural county, as
27 defined by s. 288.106(2)(r). All other provisions of ss.
28 212.08(5)(g) and (h) and (15) and 220.182 apply to such
29 business.

30 (3) Notwithstanding the time limitations contained in
31 chapters 212 and 220, a business eligible to receive tax

1 credits under this section from January 1, 2000, to June 1,
2 2000, must submit an application for the tax credits by
3 December 1, 2000. All other requirements of the enterprise
4 zone program apply to such a business.

5 Section 4. Section 290.00694, Florida Statutes, is
6 created to read:

7 290.00694 Enterprise zone designation for rural
8 champion communities.--An area designated as a rural champion
9 community pursuant to the Taxpayer Relief Act of 1997 may
10 apply to the Office of Tourism, Trade, and Economic
11 Development for designation as an enterprise zone. The
12 application must be submitted by December 31, 2000, and must
13 comply with the requirements of s. 290.0055. Notwithstanding
14 the provisions of s. 290.0065 limiting the total number of
15 enterprise zones designated and the number of enterprise zones
16 within a population category, the Office of Tourism, Trade,
17 and Economic Development may designate enterprise zones under
18 this section. The Office of Tourism, Trade, and Economic
19 Development shall establish the initial effective date of the
20 enterprise zones designated pursuant to this section.

21 Section 5. This act shall take effect upon becoming a
22 law.

23
24
25
26
27
28
29
30
31

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

HOUSE SUMMARY

Defines "rural enterprise zone." Authorizes the Office of Tourism, Trade, and Economic Development to amend the boundaries of a rural enterprise zone and provides requirements with respect thereto. Modifies the employee residency requirements for the enterprise zone jobs credits against the sales tax and corporate income tax, if the business is located in a rural enterprise zone. Modifies the employee residency requirements for maximum exemptions or credits with respect to the sales tax credits for building materials used in the rehabilitation of real property in an enterprise zone, for business property used in an enterprise zone, and for electrical energy used in an enterprise zone, and the corporate income tax enterprise zone property tax credit, if the business is located in a rural enterprise zone. Authorizes the Office of Tourism, Trade, and Economic Development to designate rural champion communities as enterprise zones and provides requirements with respect thereto.