

By the Committee on Business Development & International
Trade and 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 jobs 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, the
20 enterprise zone jobs credit against the sales
21 tax and the corporate income tax, and the
22 corporate income tax enterprise zone property
23 tax credit, if the business is located in a
24 rural enterprise zone; providing application
25 time limitations; creating s. 290.00694, F.S.;
26 authorizing the Office of Tourism, Trade, and
27 Economic Development to designate rural
28 champion communities as enterprise zones;
29 providing requirements with respect thereto;
30 providing an effective date.
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1 Be It Enacted by the Legislature of the State of Florida:

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

7 290.004 Definitions.--As used in ss. 290.001-290.016:

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

16 Section 2. Section 290.00676, Florida Statutes, is
17 created to read:

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

27 (1) The amendment may increase the size of the rural
28 enterprise zone to 15 square miles.

29 (2) The amendment may increase the number of
30 noncontiguous areas by one, if that noncontiguous area has
31 zero population. For purposes of this subsection, the

1 pervasive poverty criteria may be set aside for the addition
2 of a noncontiguous parcel.

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

8 Section 3. Section 290.00677, Florida Statutes, is
9 created to read:

10 290.00677 Rural enterprise zones; special
11 qualifications.--

12 (1) Notwithstanding the enterprise zone residency
13 requirements set out in ss. 212.096(1)(c) and 220.03(1)(q),
14 businesses located in rural enterprise zones may receive the
15 credit provided under s. 212.096 or s. 220.181 for hiring any
16 person within the jurisdiction of a rural county, as defined
17 by s. 288.106(2)(r). All other provisions of ss. 212.096,
18 220.03(1)(q), and 220.181 apply to such businesses.

19 (2) Notwithstanding the requirement specified in ss.
20 212.08(5)(g)5., (5)(h)5., and (15)(a), 212.096(2)(b)1.,
21 220.181(1)(a)1., and 220.182(1)(b) that no less than 20
22 percent of a business's employees, excluding temporary and
23 part-time employees, must be residents of an enterprise zone
24 for the business to qualify for the maximum exemption or
25 credit provided in ss. 212.08(5)(g) and (h) and (15),
26 212.096(2)(b)1., 220.181(1)(a)1., and 220.182, a business that
27 is located in a rural enterprise zone shall be qualified for
28 those maximum exemptions or credits if no less than 20 percent
29 of such employees of the business are residents of a rural
30 county, as defined by s. 288.106(2)(r). All other provisions

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1 of ss. 212.08(5)(g) and (h) and (15), 212.096, 220.181, and
2 220.182 apply to such business.

3 (3) Notwithstanding the time limitations contained in
4 chapters 212 and 220, a business eligible to receive tax
5 credits under this section from January 1, 2000, to June 1,
6 2000, must submit an application for the tax credits by
7 December 1, 2000. All other requirements of the enterprise
8 zone program apply to such a business.

9 Section 4. Section 290.00694, Florida Statutes, is
10 created to read:

11 290.00694 Enterprise zone designation for rural
12 champion communities.--A county or municipality, or a county
13 and municipality together, in which an area designated as a
14 rural champion community pursuant to the Taxpayer Relief Act
15 of 1997 is located may apply to the Office of Tourism, Trade,
16 and Economic Development for designation of that rural
17 champion community as an enterprise zone. The application must
18 be submitted by December 31, 2000, and must comply with the
19 requirements of s. 290.0055, with the exception of s.
20 290.0055(4). Notwithstanding the provisions of s. 290.0065
21 limiting the total number of enterprise zones designated and
22 the number of enterprise zones within a population category,
23 the Office of Tourism, Trade, and Economic Development may
24 designate enterprise zones under this section. The Office of
25 Tourism, Trade, and Economic Development shall establish the
26 initial effective date of the enterprise zones designated
27 pursuant to this section.

28 Section 5. This act shall take effect upon becoming a
29 law.

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