

1 A bill to be entitled
2 An act relating to taxation; amending s.
3 196.1975, F.S., which provides exemptions for
4 nonprofit homes for the aged; specifying that
5 the exemption applicable to such homes whose
6 residents meet certain income limitations
7 applies to certain individual units or
8 apartments of such homes; providing for
9 application of a residency affidavit
10 requirement to applicants for such exemption;
11 revising provisions relating to qualification
12 for the alternative exemption provided by that
13 section for those portions of a home which do
14 not meet the income limitations; providing that
15 s. 196.195, F.S., which provides requirements
16 and criteria for determining the profit or
17 nonprofit status of an applicant for exemption,
18 and s. 196.196, F.S., which provides criteria
19 for determining whether property is entitled to
20 a charitable, religious, scientific, or
21 literary exemption, do not apply to that
22 section; amending s. 159.805, F.S.; revising
23 procedures for obtaining allocations of private
24 activity bonds; amending s. 159.806, F.S.;
25 specifying use of Florida First Business
26 allocation pool for priority projects before
27 using regional allocation pools; amending s.
28 159.807, F.S.; requiring availability of the
29 state allocation pool for certain purposes;
30 amending s. 159.8083, F.S.; clarifying
31 preservation of allocations for certain Florida

1 First Business projects; amending s. 159.809,
2 F.S.; clarifying recapture by the Florida First
3 Business allocation pool of portions of certain
4 unused allocations; amending s. 159.81, F.S.;
5 providing for granting requests for
6 carryforward of certain allocations relating to
7 Florida First Business projects under certain
8 circumstances; amending s. 196.1978, F.S.;
9 expanding the classes of certain low-income
10 housing property as property owned by an exempt
11 entity and used for charitable purposes;
12 amending s. 420.507, F.S.; providing special
13 powers of the corporation with respect to
14 reservation of future allocation or funding and
15 designation of private activity bond
16 allocation; amending s. 420.5099, F.S.;
17 correcting an administrative rule cross
18 reference; amending s. 420.526, F.S.; revising
19 provisions of the Predevelopment Loan Program
20 to provide for targeting of funds and
21 forgiveness of loans under certain
22 circumstances; amending s. 420.609, F.S.;
23 requiring the corporation to assist the
24 Affordable Housing Study Commission for certain
25 purposes; requiring the commission to provide
26 certain commission recommendations to the
27 corporation; changing the date of submittal for
28 the commission's report; revising the
29 commission's recommended studies requirements;
30 amending s. 420.9071, F.S.; revising certain
31 definitions; amending s. 420.9075, F.S.;

1 revising entities authorized to monitor and
2 determine tenant eligibility under local
3 housing assistance plans; revising criteria for
4 eligibility awards under such plans; creating
5 s. 760.26, F.S.; prohibiting discrimination in
6 land use decisions and in permitting of
7 development; establishing the State Farmworker
8 Housing Pilot Loan Program; providing for
9 administration by the Florida Housing Finance
10 Corporation; providing sponsor requirements;
11 requiring the corporation to issue a request
12 for proposals for loan applications for certain
13 purposes; requiring the corporation to
14 establish a loan distribution mechanism;
15 providing eligible loan applicant requirements;
16 providing for establishment of an application
17 review committee; providing criteria for loan
18 applications; providing duties and
19 responsibilities of the corporation and review
20 committee; providing requirements for such
21 loans; providing procedures and requirements
22 for loan defaults; requiring the corporation to
23 contract with the Florida Farmworker Housing
24 Coalition, Inc., for certain purposes;
25 requiring a report to the Governor and
26 Legislature; providing report requirements;
27 amending s. 212.031, F.S.; providing that the
28 act does not remove the exemption from any
29 entity that currently is eligible for and
30 receives the exemption under certain
31 conditions; providing for repeal effective July

1 1, 2003; specifying when the tax on admissions
2 to events at certain facilities shall be
3 collected and when it is due to the department;
4 providing for repeal effective July 1, 2003;
5 providing that no tax imposed on the
6 transactions exempted by the act and not
7 actually paid or collected prior to the
8 effective date of the act shall be due;
9 providing effective dates.

10

11 Be It Enacted by the Legislature of the State of Florida:

12

13 Section 1. (1) Paragraph (a) of subsection (1) and
14 subsection (3) of section 212.031, Florida Statutes, are
15 amended, and subsection (10) is added to that section, to
16 read:

17 212.031 Lease or rental of or license in real
18 property.--

19 (1)(a) It is declared to be the legislative intent
20 that every person is exercising a taxable privilege who
21 engages in the business of renting, leasing, letting, or
22 granting a license for the use of any real property unless
23 such property is:

24 1. Assessed as agricultural property under s. 193.461.

25 2. Used exclusively as dwelling units.

26 3. Property subject to tax on parking, docking, or
27 storage spaces under s. 212.03(6).

28 4. Recreational property or the common elements of a
29 condominium when subject to a lease between the developer or
30 owner thereof and the condominium association in its own right
31 or as agent for the owners of individual condominium units or

1 the owners of individual condominium units. However, only the
2 lease payments on such property shall be exempt from the tax
3 imposed by this chapter, and any other use made by the owner
4 or the condominium association shall be fully taxable under
5 this chapter.

6 5. A public or private street or right-of-way and
7 poles, conduits, fixtures, and similar improvements located on
8 such streets or rights-of-way, occupied or used by a utility
9 or franchised cable television company for utility or
10 communications or television purposes. For purposes of this
11 subparagraph, the term "utility" means any person providing
12 utility services as defined in s. 203.012. This exception also
13 applies to property, excluding buildings, wherever located, on
14 which antennas, cables, adjacent accessory structures, or
15 adjacent accessory equipment used in the provision of
16 cellular, enhanced specialized mobile radio, or personal
17 communications services are placed.

18 6. A public street or road which is used for
19 transportation purposes.

20 7. Property used at an airport exclusively for the
21 purpose of aircraft landing or aircraft taxiing or property
22 used by an airline for the purpose of loading or unloading
23 passengers or property onto or from aircraft or for fueling
24 aircraft.

25 8.a. Property used at a port authority, as defined in
26 s. 315.02(2), exclusively for the purpose of oceangoing
27 vessels or tugs docking, or such vessels mooring on property
28 used by a port authority for the purpose of loading or
29 unloading passengers or cargo onto or from such a vessel, or
30 property used at a port authority for fueling such vessels, or
31 to the extent that the amount paid for the use of any property

1 at the port is based on the charge for the amount of tonnage
2 actually imported or exported through the port by a tenant.

3 b. The amount charged for the use of any property at
4 the port in excess of the amount charged for tonnage actually
5 imported or exported shall remain subject to tax except as
6 provided in sub-subparagraph a.

7 9. Property used as an integral part of the
8 performance of qualified production services. As used in this
9 subparagraph, the term "qualified production services" means
10 any activity or service performed directly in connection with
11 the production of a qualified motion picture, as defined in s.
12 212.06(1)(b), and includes:

13 a. Photography, sound and recording, casting, location
14 managing and scouting, shooting, creation of special and
15 optical effects, animation, adaptation (language, media,
16 electronic, or otherwise), technological modifications,
17 computer graphics, set and stage support (such as
18 electricians, lighting designers and operators, greensmen,
19 prop managers and assistants, and grips), wardrobe (design,
20 preparation, and management), hair and makeup (design,
21 production, and application), performing (such as acting,
22 dancing, and playing), designing and executing stunts,
23 coaching, consulting, writing, scoring, composing,
24 choreographing, script supervising, directing, producing,
25 transmitting dailies, dubbing, mixing, editing, cutting,
26 looping, printing, processing, duplicating, storing, and
27 distributing;

28 b. The design, planning, engineering, construction,
29 alteration, repair, and maintenance of real or personal
30 property including stages, sets, props, models, paintings, and
31

1 facilities principally required for the performance of those
2 services listed in sub-subparagraph a.; and

3 c. Property management services directly related to
4 property used in connection with the services described in
5 sub-subparagraphs a. and b.

6 10. Leased, subleased, licensed, or rented to a person
7 providing food and drink concessionaire services within the
8 premises of a convention hall, exhibition hall, auditorium,
9 stadium, theater, arena, civic center, performing arts center,
10 publicly owned recreational facility, or any business operated
11 under a permit issued pursuant to chapter 550. A person
12 providing retail concessionaire services involving the sale of
13 food and drink or other tangible personal property within the
14 premises of an airport shall be subject to tax on the rental
15 of real property used for that purpose, but shall not be
16 subject to the tax on any license to use the property. For
17 purposes of this subparagraph, the term "sale" shall not
18 include the leasing of tangible personal property.

19 11. Property occupied pursuant to an instrument
20 calling for payments which the department has declared, in a
21 Technical Assistance Advisement issued on or before March 15,
22 1993, to be nontaxable pursuant to rule 12A-1.070(19)(c),
23 Florida Administrative Code; provided that this subparagraph
24 shall only apply to property occupied by the same person
25 before and after the execution of the subject instrument and
26 only to those payments made pursuant to such instrument,
27 exclusive of renewals and extensions thereof occurring after
28 March 15, 1993.

29 12. Rented, leased, subleased, or licensed to a
30 concessionaire by a convention hall, exhibition hall,
31 auditorium, stadium, theater, arena, civic center, performing

1 arts center, or publicly owned recreational facility, during
2 an event at the facility, to be used by the concessionaire to
3 sell souvenirs, novelties, or other event-related products.
4 This subparagraph applies only to that portion of the rental,
5 lease, or license payment which is based on a percentage of
6 sales and not based on a fixed price.

7 (3) The tax imposed by this section shall be in
8 addition to the total amount of the rental or license fee,
9 shall be charged by the lessor or person receiving the rent or
10 payment in and by a rental or license fee arrangement with the
11 lessee or person paying the rental or license fee, and shall
12 be due and payable at the time of the receipt of such rental
13 or license fee payment by the lessor or other person who
14 receives the rental or payment. Notwithstanding any other
15 provision of this chapter, the tax imposed by this section on
16 the rental, lease, or license for the use of a convention
17 hall, exhibition hall, auditorium, stadium, theater, arena,
18 civic center, performing arts center, or publicly owned
19 recreational facility to hold an event of not more than 7
20 consecutive days' duration shall be collected at the time of
21 the payment for that rental, lease, or license but is not due
22 and payable to the department until the first day of the month
23 following the last day that the event for which the payment is
24 made is actually held, and becomes delinquent on the 21st day
25 of that month.The owner, lessor, or person receiving the rent
26 or license fee shall remit the tax to the department at the
27 times and in the manner hereinafter provided for dealers to
28 remit taxes under this chapter. The same duties imposed by
29 this chapter upon dealers in tangible personal property
30 respecting the collection and remission of the tax; the making
31 of returns; the keeping of books, records, and accounts; and

1 the compliance with the rules and regulations of the
2 department in the administration of this chapter shall apply
3 to and be binding upon all persons who manage any leases or
4 operate real property, hotels, apartment houses,
5 roominghouses, or tourist and trailer camps and all persons
6 who collect or receive rents or license fees taxable under
7 this chapter on behalf of owners or lessors.

8 (10) Separately stated charges imposed by a convention
9 hall, exhibition hall, auditorium, stadium, theater, arena,
10 civic center, performing arts center, or publicly owned
11 recreational facility upon a lessee or licensee for food,
12 drink, or services required or available in connection with a
13 lease or license to use real property, including charges for
14 laborers, stagehands, ticket takers, event staff, security
15 personnel, cleaning staff, and other event-related personnel,
16 advertising, and credit card processing, are exempt from the
17 tax imposed by this section.

18 (2) No tax imposed by chapter 212, Florida Statutes,
19 on the transactions exempted under this section, and not
20 actually paid or collected by a taxpayer before the effective
21 date of this section, shall be due from such taxpayer.
22 However, any tax actually collected shall be remitted to the
23 Department of Revenue, and no refund shall be due.

24 Section 2. (1) Paragraph (b) of subsection (1),
25 paragraph (a) of subsection (2), and subsection (3) of section
26 212.04, Florida Statutes, are amended to read:

27 212.04 Admissions tax; rate, procedure, enforcement.--

28 (1)

29 (b) For the exercise of such privilege, a tax is
30 levied at the rate of 6 percent of sales price, or the actual
31 value received from such admissions, which 6 percent shall be

1 added to and collected with all such admissions from the
2 purchaser thereof, and such tax shall be paid for the exercise
3 of the privilege as defined in the preceding paragraph. Each
4 ticket must show on its face the actual sales price of the
5 admission, or each dealer selling the admission must
6 prominently display at the box office or other place where the
7 admission charge is made a notice disclosing the price of the
8 admission, and the tax shall be computed and collected on the
9 basis of the actual price of the admission charged by the
10 dealer. The sale price or actual value of admission shall,
11 for the purpose of this chapter, be that price remaining after
12 deduction of federal taxes and state or locally imposed or
13 authorized seat surcharges, taxes, or fees, if any, imposed
14 upon such admission. The sale price or actual value does not
15 include separately stated ticket service charges that are
16 imposed by a facility ticket office or a ticketing service and
17 added to a separately stated, established ticket price.~~and~~
18 The rate of tax on each admission shall be according to the
19 brackets established by s. 212.12(9).

20 (2)(a)1. No tax shall be levied on admissions to
21 athletic or other events sponsored by elementary schools,
22 junior high schools, middle schools, high schools, community
23 colleges, public or private colleges and universities, deaf
24 and blind schools, facilities of the youth services programs
25 of the Department of Children and Family Services, and state
26 correctional institutions when only student, faculty, or
27 inmate talent is used. However, this exemption shall not apply
28 to admission to athletic events sponsored by an institution
29 within the State University System, and the proceeds of the
30 tax collected on such admissions shall be retained and used by
31

1 each institution to support women's athletics as provided in
2 s. 240.533(3)(c).

3 2.a. No tax shall be levied on dues, membership fees,
4 and admission charges imposed by not-for-profit sponsoring
5 organizations. To receive this exemption, the sponsoring
6 organization must qualify as a not-for-profit entity under the
7 provisions of s. 501(c)(3) of the Internal Revenue Code of
8 1954, as amended.

9 b. No tax imposed by this section and not actually
10 collected before August 1, 1992, shall be due from any museum
11 or historic building owned by any political subdivision of the
12 state.

13 c. No tax shall be levied on admission charges to an
14 event sponsored by a governmental entity, sports authority, or
15 sports commission when held in a convention hall, exhibition
16 hall, auditorium, stadium, theater, arena, civic center,
17 performing arts center, or publicly owned recreational
18 facility and when 100 percent of the risk of success or
19 failure lies with the sponsor of the event and 100 percent of
20 the funds at risk for the event belong to the sponsor, and
21 student or faculty talent is not exclusively used. As used in
22 this sub-subparagraph, the terms "sports authority" and
23 "sports commission" mean a nonprofit organization that is
24 exempt from federal income tax under s. 501(c)(3) of the
25 Internal Revenue Code and that contracts with a county or
26 municipal government for the purpose of promoting and
27 attracting sports-tourism events to the community with which
28 it contracts.

29 3. No tax shall be levied on an admission paid by a
30 student, or on the student's behalf, to any required place of
31 sport or recreation if the student's participation in the

1 sport or recreational activity is required as a part of a
2 program or activity sponsored by, and under the jurisdiction
3 of, the student's educational institution, provided his or her
4 attendance is as a participant and not as a spectator.

5 4. No tax shall be levied on admissions to the
6 National Football League championship game, on admissions to
7 any semifinal game or championship game of a national
8 collegiate tournament, or on admissions to a Major League
9 Baseball all-star game.

10 5. A participation fee or sponsorship fee imposed by a
11 governmental entity as described in s. 212.08(6) for an
12 athletic or recreational program is exempt when the
13 governmental entity by itself, or in conjunction with an
14 organization exempt under s. 501(c)(3) of the Internal Revenue
15 Code of 1954, as amended, sponsors, administers, plans,
16 supervises, directs, and controls the athletic or recreational
17 program.

18 6. Also exempt from the tax imposed by this section to
19 the extent provided in this subparagraph are admissions to
20 live theater, live opera, or live ballet productions in this
21 state which are sponsored by an organization that has received
22 a determination from the Internal Revenue Service that the
23 organization is exempt from federal income tax under s.
24 501(c)(3) of the Internal Revenue Code of 1954, as amended, if
25 the organization actively participates in planning and
26 conducting the event, is responsible for the safety and
27 success of the event, is organized for the purpose of
28 sponsoring live theater, live opera, or live ballet
29 productions in this state, has more than 10,000 subscribing
30 members and has among the stated purposes in its charter the
31 promotion of arts education in the communities which it

1 serves, and will receive at least 20 percent of the net
2 profits, if any, of the events which the organization sponsors
3 and will bear the risk of at least 20 percent of the losses,
4 if any, from the events which it sponsors if the organization
5 employs other persons as agents to provide services in
6 connection with a sponsored event. Prior to March 1 of each
7 year, such organization may apply to the department for a
8 certificate of exemption for admissions to such events
9 sponsored in this state by the organization during the
10 immediately following state fiscal year. The application shall
11 state the total dollar amount of admissions receipts collected
12 by the organization or its agents from such events in this
13 state sponsored by the organization or its agents in the year
14 immediately preceding the year in which the organization
15 applies for the exemption. Such organization shall receive the
16 exemption only to the extent of \$1.5 million multiplied by the
17 ratio that such receipts bear to the total of such receipts of
18 all organizations applying for the exemption in such year;
19 however, in no event shall such exemption granted to any
20 organization exceed 6 percent of such admissions receipts
21 collected by the organization or its agents in the year
22 immediately preceding the year in which the organization
23 applies for the exemption. Each organization receiving the
24 exemption shall report each month to the department the total
25 admissions receipts collected from such events sponsored by
26 the organization during the preceding month and shall remit to
27 the department an amount equal to 6 percent of such receipts
28 reduced by any amount remaining under the exemption. Tickets
29 for such events sold by such organizations shall not reflect
30 the tax otherwise imposed under this section.
31

1 7. Also exempt from the tax imposed by this section
2 are entry fees for participation in freshwater fishing
3 tournaments.

4 8. Also exempt from the tax imposed by this section
5 are participation or entry fees charged to participants in a
6 game, race, or other sport or recreational event if spectators
7 are charged a taxable admission to such event.

8 9. No tax shall be levied on admissions to any
9 postseason collegiate football game sanctioned by the National
10 Collegiate Athletic Association.

11 (3) Such taxes shall be paid and remitted at the same
12 time and in the same manner as provided for remitting taxes on
13 sales of tangible personal property, as hereinafter provided.
14 Notwithstanding any other provision of this chapter, the tax
15 on admission to an event at a convention hall, exhibition
16 hall, auditorium, stadium, theater, arena, civic center,
17 performing arts center, or publicly owned recreational
18 facility shall be collected at the time of payment for the
19 admission but is not due to the department until the first day
20 of the month following the actual date of the event for which
21 the admission is sold and becomes delinquent on the 21st day
22 of that month.

23 (2) No tax imposed by chapter 212, Florida Statutes,
24 on the transactions exempted under this section, and not
25 actually paid or collected by a taxpayer before the effective
26 date of this section, shall be due from such taxpayer.
27 However, any tax actually collected shall be remitted to the
28 Department of Revenue, and no refund shall be due.

29 Section 3. Effective July 1, 2003, subsection (10) of
30 section 212.031, Florida Statutes, as created by this act, is
31 repealed, and paragraph (a) of subsection (1) and subsection

1 (3) of that section, as amended by this act, are amended, to
2 read:

3 212.031 Lease or rental of or license in real
4 property.--

5 (1)(a) It is declared to be the legislative intent
6 that every person is exercising a taxable privilege who
7 engages in the business of renting, leasing, letting, or
8 granting a license for the use of any real property unless
9 such property is:

10 1. Assessed as agricultural property under s. 193.461.

11 2. Used exclusively as dwelling units.

12 3. Property subject to tax on parking, docking, or
13 storage spaces under s. 212.03(6).

14 4. Recreational property or the common elements of a
15 condominium when subject to a lease between the developer or
16 owner thereof and the condominium association in its own right
17 or as agent for the owners of individual condominium units or
18 the owners of individual condominium units. However, only the
19 lease payments on such property shall be exempt from the tax
20 imposed by this chapter, and any other use made by the owner
21 or the condominium association shall be fully taxable under
22 this chapter.

23 5. A public or private street or right-of-way and
24 poles, conduits, fixtures, and similar improvements located on
25 such streets or rights-of-way, occupied or used by a utility
26 or franchised cable television company for utility or
27 communications or television purposes. For purposes of this
28 subparagraph, the term "utility" means any person providing
29 utility services as defined in s. 203.012. This exception also
30 applies to property, excluding buildings, wherever located, on
31 which antennas, cables, adjacent accessory structures, or

1 adjacent accessory equipment used in the provision of
2 cellular, enhanced specialized mobile radio, or personal
3 communications services are placed.

4 6. A public street or road which is used for
5 transportation purposes.

6 7. Property used at an airport exclusively for the
7 purpose of aircraft landing or aircraft taxiing or property
8 used by an airline for the purpose of loading or unloading
9 passengers or property onto or from aircraft or for fueling
10 aircraft.

11 8.a. Property used at a port authority, as defined in
12 s. 315.02(2), exclusively for the purpose of oceangoing
13 vessels or tugs docking, or such vessels mooring on property
14 used by a port authority for the purpose of loading or
15 unloading passengers or cargo onto or from such a vessel, or
16 property used at a port authority for fueling such vessels, or
17 to the extent that the amount paid for the use of any property
18 at the port is based on the charge for the amount of tonnage
19 actually imported or exported through the port by a tenant.

20 b. The amount charged for the use of any property at
21 the port in excess of the amount charged for tonnage actually
22 imported or exported shall remain subject to tax except as
23 provided in sub-subparagraph a.

24 9. Property used as an integral part of the
25 performance of qualified production services. As used in this
26 subparagraph, the term "qualified production services" means
27 any activity or service performed directly in connection with
28 the production of a qualified motion picture, as defined in s.
29 212.06(1)(b), and includes:

30 a. Photography, sound and recording, casting, location
31 managing and scouting, shooting, creation of special and

1 optical effects, animation, adaptation (language, media,
2 electronic, or otherwise), technological modifications,
3 computer graphics, set and stage support (such as
4 electricians, lighting designers and operators, greensmen,
5 prop managers and assistants, and grips), wardrobe (design,
6 preparation, and management), hair and makeup (design,
7 production, and application), performing (such as acting,
8 dancing, and playing), designing and executing stunts,
9 coaching, consulting, writing, scoring, composing,
10 choreographing, script supervising, directing, producing,
11 transmitting dailies, dubbing, mixing, editing, cutting,
12 looping, printing, processing, duplicating, storing, and
13 distributing;

14 b. The design, planning, engineering, construction,
15 alteration, repair, and maintenance of real or personal
16 property including stages, sets, props, models, paintings, and
17 facilities principally required for the performance of those
18 services listed in sub-subparagraph a.; and

19 c. Property management services directly related to
20 property used in connection with the services described in
21 sub-subparagraphs a. and b.

22 10. Leased, subleased, licensed, or rented to a person
23 providing food and drink concessionaire services within the
24 premises of a convention hall, exhibition hall, auditorium,
25 stadium, theater, arena, civic center, performing arts center,
26 publicly owned recreational facility, or any business operated
27 under a permit issued pursuant to chapter 550. A person
28 providing retail concessionaire services involving the sale of
29 food and drink or other tangible personal property within the
30 premises of an airport shall be subject to tax on the rental
31 of real property used for that purpose, but shall not be

1 subject to the tax on any license to use the property. For
2 purposes of this subparagraph, the term "sale" shall not
3 include the leasing of tangible personal property.

4 11. Property occupied pursuant to an instrument
5 calling for payments which the department has declared, in a
6 Technical Assistance Advisement issued on or before March 15,
7 1993, to be nontaxable pursuant to rule 12A-1.070(19)(c),
8 Florida Administrative Code; provided that this subparagraph
9 shall only apply to property occupied by the same person
10 before and after the execution of the subject instrument and
11 only to those payments made pursuant to such instrument,
12 exclusive of renewals and extensions thereof occurring after
13 March 15, 1993.

14 ~~12. Rented, leased, subleased, or licensed to a~~
15 ~~concessionaire by a convention hall, exhibition hall,~~
16 ~~auditorium, stadium, theater, arena, civic center, performing~~
17 ~~arts center, or publicly owned recreational facility, during~~
18 ~~an event at the facility, to be used by the concessionaire to~~
19 ~~sell souvenirs, novelties, or other event-related products.~~
20 ~~This subparagraph applies only to that portion of the rental,~~
21 ~~lease, or license payment which is based on a percentage of~~
22 ~~sales and not based on a fixed price.~~

23 (3) The tax imposed by this section shall be in
24 addition to the total amount of the rental or license fee,
25 shall be charged by the lessor or person receiving the rent or
26 payment in and by a rental or license fee arrangement with the
27 lessee or person paying the rental or license fee, and shall
28 be due and payable at the time of the receipt of such rental
29 or license fee payment by the lessor or other person who
30 receives the rental or payment. ~~Notwithstanding any other~~
31 ~~provision of this chapter, the tax imposed by this section on~~

1 ~~the rental, lease, or license for the use of a convention~~
2 ~~hall, exhibition hall, auditorium, stadium, theater, arena,~~
3 ~~civic center, performing arts center, or publicly owned~~
4 ~~recreational facility to hold an event of not more than 7~~
5 ~~consecutive days' duration shall be collected at the time of~~
6 ~~the payment for that rental, lease, or license but is not due~~
7 ~~and payable to the department until the first day of the month~~
8 ~~following the last day that the event for which the payment is~~
9 ~~made is actually held, and becomes delinquent on the 21st day~~
10 ~~of that month.~~The owner, lessor, or person receiving the rent
11 or license fee shall remit the tax to the department at the
12 times and in the manner hereinafter provided for dealers to
13 remit taxes under this chapter. The same duties imposed by
14 this chapter upon dealers in tangible personal property
15 respecting the collection and remission of the tax; the making
16 of returns; the keeping of books, records, and accounts; and
17 the compliance with the rules and regulations of the
18 department in the administration of this chapter shall apply
19 to and be binding upon all persons who manage any leases or
20 operate real property, hotels, apartment houses,
21 roominghouses, or tourist and trailer camps and all persons
22 who collect or receive rents or license fees taxable under
23 this chapter on behalf of owners or lessors.

24 Section 4. Effective July 1, 2003, paragraph (b) of
25 subsection (1), paragraph (a) of subsection (2), and
26 subsection (3) of section 212.04, Florida Statutes, as amended
27 by this act, are amended to read:

28 212.04 Admissions tax; rate, procedure, enforcement.--

29 (1)

30 (b) For the exercise of such privilege, a tax is
31 levied at the rate of 6 percent of sales price, or the actual

1 value received from such admissions, which 6 percent shall be
2 added to and collected with all such admissions from the
3 purchaser thereof, and such tax shall be paid for the exercise
4 of the privilege as defined in the preceding paragraph. Each
5 ticket must show on its face the actual sales price of the
6 admission, or each dealer selling the admission must
7 prominently display at the box office or other place where the
8 admission charge is made a notice disclosing the price of the
9 admission, and the tax shall be computed and collected on the
10 basis of the actual price of the admission charged by the
11 dealer. The sale price or actual value of admission shall,
12 for the purpose of this chapter, be that price remaining after
13 deduction of federal taxes ~~and state or locally imposed or~~
14 ~~authorized seat surcharges, taxes, or fees, if any, imposed~~
15 ~~upon such admission, and. The sale price or actual value does~~
16 ~~not include separately stated ticket service charges that are~~
17 ~~imposed by a facility ticket office or a ticketing service and~~
18 ~~added to a separately stated, established ticket price.~~the
19 rate of tax on each admission shall be according to the
20 brackets established by s. 212.12(9).

21 (2)(a)1. No tax shall be levied on admissions to
22 athletic or other events sponsored by elementary schools,
23 junior high schools, middle schools, high schools, community
24 colleges, public or private colleges and universities, deaf
25 and blind schools, facilities of the youth services programs
26 of the Department of Children and Family Services, and state
27 correctional institutions when only student, faculty, or
28 inmate talent is used. However, this exemption shall not apply
29 to admission to athletic events sponsored by an institution
30 within the State University System, and the proceeds of the
31 tax collected on such admissions shall be retained and used by

1 each institution to support women's athletics as provided in
2 s. 240.533(3)(c).

3 2.a. No tax shall be levied on dues, membership fees,
4 and admission charges imposed by not-for-profit sponsoring
5 organizations. To receive this exemption, the sponsoring
6 organization must qualify as a not-for-profit entity under the
7 provisions of s. 501(c)(3) of the Internal Revenue Code of
8 1954, as amended.

9 b. No tax imposed by this section and not actually
10 collected before August 1, 1992, shall be due from any museum
11 or historic building owned by any political subdivision of the
12 state.

13 ~~c. No tax shall be levied on admission charges to an~~
14 ~~event sponsored by a governmental entity, sports authority, or~~
15 ~~sports commission when held in a convention hall, exhibition~~
16 ~~hall, auditorium, stadium, theater, arena, civic center,~~
17 ~~performing arts center, or publicly owned recreational~~
18 ~~facility and when 100 percent of the risk of success or~~
19 ~~failure lies with the sponsor of the event and 100 percent of~~
20 ~~the funds at risk for the event belong to the sponsor, and~~
21 ~~student or faculty talent is not exclusively used. As used in~~
22 ~~this sub-subparagraph, the terms "sports authority" and~~
23 ~~"sports commission" mean a nonprofit organization that is~~
24 ~~exempt from federal income tax under s. 501(c)(3) of the~~
25 ~~Internal Revenue Code and that contracts with a county or~~
26 ~~municipal government for the purpose of promoting and~~
27 ~~attracting sports-tourism events to the community with which~~
28 ~~it contracts.~~

29 3. No tax shall be levied on an admission paid by a
30 student, or on the student's behalf, to any required place of
31 sport or recreation if the student's participation in the

1 sport or recreational activity is required as a part of a
2 program or activity sponsored by, and under the jurisdiction
3 of, the student's educational institution, provided his or her
4 attendance is as a participant and not as a spectator.

5 4. No tax shall be levied on admissions to the
6 National Football League championship game, on admissions to
7 any semifinal game or championship game of a national
8 collegiate tournament, or on admissions to a Major League
9 Baseball all-star game.

10 5. A participation fee or sponsorship fee imposed by a
11 governmental entity as described in s. 212.08(6) for an
12 athletic or recreational program is exempt when the
13 governmental entity by itself, or in conjunction with an
14 organization exempt under s. 501(c)(3) of the Internal Revenue
15 Code of 1954, as amended, sponsors, administers, plans,
16 supervises, directs, and controls the athletic or recreational
17 program.

18 6. Also exempt from the tax imposed by this section to
19 the extent provided in this subparagraph are admissions to
20 live theater, live opera, or live ballet productions in this
21 state which are sponsored by an organization that has received
22 a determination from the Internal Revenue Service that the
23 organization is exempt from federal income tax under s.
24 501(c)(3) of the Internal Revenue Code of 1954, as amended, if
25 the organization actively participates in planning and
26 conducting the event, is responsible for the safety and
27 success of the event, is organized for the purpose of
28 sponsoring live theater, live opera, or live ballet
29 productions in this state, has more than 10,000 subscribing
30 members and has among the stated purposes in its charter the
31 promotion of arts education in the communities which it

1 serves, and will receive at least 20 percent of the net
2 profits, if any, of the events which the organization sponsors
3 and will bear the risk of at least 20 percent of the losses,
4 if any, from the events which it sponsors if the organization
5 employs other persons as agents to provide services in
6 connection with a sponsored event. Prior to March 1 of each
7 year, such organization may apply to the department for a
8 certificate of exemption for admissions to such events
9 sponsored in this state by the organization during the
10 immediately following state fiscal year. The application shall
11 state the total dollar amount of admissions receipts collected
12 by the organization or its agents from such events in this
13 state sponsored by the organization or its agents in the year
14 immediately preceding the year in which the organization
15 applies for the exemption. Such organization shall receive the
16 exemption only to the extent of \$1.5 million multiplied by the
17 ratio that such receipts bear to the total of such receipts of
18 all organizations applying for the exemption in such year;
19 however, in no event shall such exemption granted to any
20 organization exceed 6 percent of such admissions receipts
21 collected by the organization or its agents in the year
22 immediately preceding the year in which the organization
23 applies for the exemption. Each organization receiving the
24 exemption shall report each month to the department the total
25 admissions receipts collected from such events sponsored by
26 the organization during the preceding month and shall remit to
27 the department an amount equal to 6 percent of such receipts
28 reduced by any amount remaining under the exemption. Tickets
29 for such events sold by such organizations shall not reflect
30 the tax otherwise imposed under this section.
31

1 7. Also exempt from the tax imposed by this section
2 are entry fees for participation in freshwater fishing
3 tournaments.

4 8. Also exempt from the tax imposed by this section
5 are participation or entry fees charged to participants in a
6 game, race, or other sport or recreational event if spectators
7 are charged a taxable admission to such event.

8 9. No tax shall be levied on admissions to any
9 postseason collegiate football game sanctioned by the National
10 Collegiate Athletic Association.

11 (3) Such taxes shall be paid and remitted at the same
12 time and in the same manner as provided for remitting taxes on
13 sales of tangible personal property, as hereinafter provided.

14 ~~Notwithstanding any other provision of this chapter, the tax~~
15 ~~on admission to an event at a convention hall, exhibition~~
16 ~~hall, auditorium, stadium, theater, arena, civic center,~~
17 ~~performing arts center, or publicly owned recreational~~
18 ~~facility shall be collected at the time of payment for the~~
19 ~~admission but is not due to the department until the first day~~
20 ~~of the month following the actual date of the event for which~~
21 ~~the admission is sold and becomes delinquent on the 21st day~~
22 ~~of that month.~~

23 Section 5. Section 196.1975, Florida Statutes, is
24 amended to read:

25 196.1975 Exemption for property used by nonprofit
26 homes for the aged.--Nonprofit homes for the aged are exempt
27 to the extent that they meet the following criteria:

28 (1) The applicant must be a corporation not for profit
29 pursuant to the provisions of chapter 617 or a Florida limited
30 partnership, the sole general partner of which is a
31 corporation not for profit pursuant to the provisions of

1 chapter 617, and the corporation not for profit must have been
2 exempt as of January 1 of the year for which exemption from ad
3 valorem property taxes is requested from federal income
4 taxation by having qualified as an exempt charitable
5 organization under the provisions of s. 501(c)(3) of the
6 Internal Revenue Code of 1954 or of the corresponding section
7 of a subsequently enacted federal revenue act.

8 (2) A facility will not qualify as a "home for the
9 aged" unless at least 75 percent of the occupants are over the
10 age of 62 years or totally and permanently disabled. For
11 homes for the aged which are exempt from paying income taxes
12 to the United States as specified in subsection (1), licensing
13 by the Agency for Health Care Administration is required for
14 ad valorem tax exemption hereunder only if the home:

15 (a) Furnishes medical facilities or nursing services
16 to its residents, or

17 (b) Qualifies as an assisted living facility under
18 part III of chapter 400.

19 (3) Those portions of the home for the aged which are
20 devoted exclusively to the conduct of religious services or
21 the rendering of nursing or medical services are exempt from
22 ad valorem taxation.

23 (4)(a) After removing the assessed value exempted in
24 subsection (3), units or apartments in homes for the aged
25 shall be exempt only to the extent that residency in the
26 existing unit or apartment of the applicant home is reserved
27 for or restricted to or the unit or apartment is occupied by
28 persons who have resided in the applicant home and in good
29 faith made this state their permanent residence as of January
30 1 of the year in which exemption is claimed and who also meet
31

1 the requirements set forth in one of the following
2 subparagraphs:

3 1. Persons who have gross incomes of not more than
4 \$7,200 per year and who are 62 years of age or older.

5 2. Couples, one of whom must be 62 years of age or
6 older, having a combined gross income of not more than \$8,000
7 per year, or the surviving spouse thereof, who lived with the
8 deceased at the time of the deceased's death in a home for the
9 aged.

10 3. Persons who are totally and permanently disabled
11 and who have gross incomes of not more than \$7,200 per year.

12 4. Couples, one or both of whom are totally and
13 permanently disabled, having a combined gross income of not
14 more than \$8,000 per year, or the surviving spouse thereof,
15 who lived with the deceased at the time of the deceased's
16 death in a home for the aged.

17

18 However, the income limitations do not apply to totally and
19 permanently disabled veterans, provided they meet the
20 requirements of s. 196.081.

21 (b) The maximum income limitations permitted in this
22 subsection shall be adjusted, effective January 1, 1977, and
23 on each succeeding year, by the percentage change in the
24 average cost-of-living index in the period January 1 through
25 December 31 of the immediate prior year compared with the same
26 period for the year prior to that. The index is the average
27 of the monthly consumer price index figures for the stated
28 12-month period, relative to the United States as a whole,
29 issued by the United States Department of Labor.

30 (5) Nonprofit housing projects which are financed by a
31 mortgage loan made or insured by the United States Department

1 of Housing and Urban Development under s. 202, s. 202 with a
2 s. 8 subsidy, s. 221(d)(3) or (4), or s. 236 of the National
3 Housing Act, as amended, and which are subject to the income
4 limitations established by that department shall be exempt
5 from ad valorem taxation.

6 (6) For the purposes of this section, gross income
7 includes social security benefits payable to the person or
8 couple or assigned to an organization designated specifically
9 for the support or benefit of that person or couple.

10 (7) It is hereby declared to be the intent of the
11 Legislature that subsection (3) implements the ad valorem tax
12 exemption authorized in the third sentence of s. 3(a), Art.
13 VII, State Constitution, and the remaining subsections
14 implement s. 6(e), Art. VII, State Constitution, for purposes
15 of granting such exemption to homes for the aged.

16 (8) Physical occupancy on January 1 is not required in
17 those instances in which a home restricts occupancy to persons
18 meeting the income requirements specified in this section.
19 Those portions of a ~~such~~ property failing to meet those
20 requirements shall qualify for an alternative exemption as
21 provided in subsection (9). In a home in which at least 25
22 percent of the units or apartments of the home are restricted
23 to or occupied by persons meeting the income requirements
24 specified in this section, the common areas of that home are
25 exempt from taxation.

26 (9)(a) Each unit or apartment of a home for the aged
27 not exempted in subsection (3) or subsection (4), which is
28 operated by a not for profit corporation and is owned by such
29 corporation or leased by such corporation from a health
30 facilities authority pursuant to part III of chapter 154 or an
31 industrial development authority pursuant to part III of

1 chapter 159, and which property is used by such home for the
2 aged for the purposes for which it was organized, is exempt
3 from all ad valorem taxation, except for assessments for
4 special benefits, to the extent of \$25,000 of assessed
5 valuation of such property for each apartment or unit:

6 1. Which is used by such home for the aged for the
7 purposes for which it was organized; and

8 2. Which is occupied, on January 1 of the year in
9 which exemption from ad valorem property taxation is
10 requested, by a person who resides therein and in good faith
11 makes the same his or her permanent home.

12 (b) Each home applying for an exemption under
13 paragraph (a) of this subsection or paragraph (4)(a) must file
14 with the annual application for exemption an affidavit from
15 each person who occupies a unit or apartment for which an
16 exemption under either of those paragraphs ~~that paragraph~~ is
17 claimed stating that the person resides therein and in good
18 faith makes that unit or apartment his or her permanent
19 residence.

20 (10) Homes for the aged, or life care communities,
21 however designated, which are financed through the sale of
22 health facilities authority bonds or bonds of any other public
23 entity, whether on a sale-leaseback basis, a sale-repurchase
24 basis, or other financing arrangement, or which are financed
25 without public-entity bonds, are exempt from ad valorem
26 taxation only in accordance with the provisions of this
27 section.

28 (11) Any portion of such property used for nonexempt
29 purposes may be valued and placed upon the tax rolls
30 separately from any portion entitled to exemption pursuant to
31 this chapter.

1 (12) When it becomes necessary for the property
2 appraiser to determine the value of a unit, he or she shall
3 include in such valuation the proportionate share of the
4 common areas, including the land, fairly attributable to such
5 unit, based upon the value of such unit in relation to all
6 other units in the home, unless the common areas are otherwise
7 exempted by subsection (8).

8 (13) Sections 196.195 and 196.196 do not apply to this
9 section.

10 Section 6. Effective January 1, 2001, subsections (2)
11 and (3) and paragraph (a) of subsection (5) of section
12 159.805, Florida Statutes, are amended to read:

13 159.805 Procedures for obtaining allocations;
14 requirements; limitations on allocations; issuance reports.--

15 (2) Any written confirmation issued by the director
16 pursuant to subsection (1) ceases to be effective unless the
17 bonds to which that confirmation applies have been issued by
18 the agency and written notice of such issuance has been
19 provided to the director within 155 ~~90~~ calendar days after the
20 date the confirmation was issued or December 29, whichever
21 occurs first.

22 (3) Upon the expiration of the confirmation or at any
23 time the agency decides the allocation is no longer necessary,
24 but, in any event, not later than the 160th ~~95th~~ calendar day
25 after the date the confirmation was issued, the agency shall
26 notify the division, by overnight common carrier delivery
27 service, of its failure to issue any bonds pursuant to the
28 written confirmation. Such notice of failure to issue shall
29 be filed with the division and the allocation provided in the
30 expired confirmation shall be made available for reallocation
31 pursuant to this part. Upon determining that it will not be

1 using allocation for mortgage credit certificates, the issuer
2 will notify the division in writing within 5 business days
3 that such allocation for mortgage credit certificates,
4 referencing the dollar amount, will not be used, thereby
5 allowing the division to reallocate such amounts.

6 (5)(a) When bonds with a written confirmation of an
7 allocation are issued, the agency issuing such bonds, or its
8 designee, shall provide the division with same-day telephonic
9 notice of such issuance, the principal amount of bonds issued,
10 and the availability of any excess unissued allocation. On
11 the day of issuance of the bonds, the agency, or its designee,
12 shall send a written issuance report to the division to arrive
13 no later than the following business day ~~by overnight common~~
14 ~~carrier delivery service~~ containing the information described
15 in paragraph (b). At issuance, any excess allocation
16 unissued, except in the case of a project that received an
17 allocation of \$50 million or more, immediately reverts to the
18 pool from which the allocation was made, except that, after
19 June 30 of such year, it reverts to the state allocation pool
20 and shall be made available for reallocation. Except for
21 allocations for which an election has been made to issue
22 mortgage credit certificates, any allocation made under this
23 part is contingent upon the filing of the issuance report ~~by~~
24 ~~overnight common carrier delivery service~~ with the division no
25 later than the following business day.

26 Section 7. Effective January 1, 2001, subsection (1)
27 of section 159.806, Florida Statutes, is amended to read:

28 159.806 Regional allocation pools.--

29 (1) Each region listed in s. 159.804(2) has an
30 allocation pool for issuing written confirmations of
31 allocation for private activity bonds. In issuing such

1 written confirmations, the division must first use the
2 allocation pool for the region in which the agency issuing
3 such bonds or on whose behalf such bonds are being issued is
4 located, except prior to ~~June~~ April 1, when the state
5 allocation pool or the Florida First Business allocation pool
6 must be used to finance priority projects until such
7 allocation is exhausted ~~unless the agency requests an~~
8 ~~allocation for a priority project from the regional allocation~~
9 ~~pool~~. Unless otherwise agreed to by the affected agencies,
10 when such bonds are to be issued by an agency whose boundaries
11 include more than one region, the division must first issue an
12 allocation from the allocation pool for the region in which
13 the project is to be located.

14 Section 8. Effective January 1, 2001, subsection (2)
15 of section 159.807, Florida Statutes, is amended to read:

16 159.807 State allocation pool.--

17 (2) Except as provided in subsection (1), prior to
18 ~~June~~ April 1 of each year, the state allocation pool shall be
19 available solely to provide written confirmations for private
20 activity bonds to finance priority projects except
21 manufacturing facilities. To obtain a written allocation for
22 private activity bonds to finance a priority project from the
23 state allocation pool prior to ~~June~~ April 1 of each year, the
24 notice of intent to issue must be filed with the division no
25 later than ~~May~~ March 1. If the total amount requested in
26 notices of intent to issue for priority projects does not
27 exceed the total amount of the state allocation pool, the
28 director shall issue written confirmation for each notice of
29 intent to issue by ~~May~~ March 15. If the total amount
30 requested in notices of intent to issue private activity bonds
31 for priority projects exceeds the total amount of the state

1 allocation pool, the director shall forward all timely notices
2 of intent to issue received by the division for those projects
3 to the Governor who shall render a decision by June ~~April~~ 1 as
4 to which notices of intent to issue are to receive written
5 confirmations. If additional portions of the state volume
6 limitation of private activity bonds permitted to be issued in
7 the state are subsequently placed into the state allocation
8 pool, the remainder of the timely notices of intent to issue
9 for priority projects shall be provided written confirmations
10 in the order established by the Governor prior to any other
11 notices of intent to issue filed with the division.

12 Section 9. Section 159.809, Florida Statutes, is
13 amended to read:

14 159.809 Recapture of unused amounts.--

15 (1) On April 1 of each year, any portion of each
16 ~~initial~~ allocation made pursuant to s. 159.804(4) for which
17 the division has not issued a written confirmation ~~has not~~
18 ~~been issued by the director or for which an issuance report~~
19 ~~for bonds utilizing such an allocation has not been received~~
20 ~~by the division prior to such date~~ shall be added to the
21 Florida First Business allocation pool.

22 (2) On July 1 of each year, any portion of each
23 ~~initial~~ allocation made pursuant to s. 159.804(2) ~~or (3)~~ for
24 which the division has not issued a written confirmation ~~has~~
25 ~~not been issued by the director or for which an issuance~~
26 ~~report for bonds utilizing such an allocation has not been~~
27 ~~received by the division prior to that date~~ shall be added to
28 the Florida First Business allocation pool. On July 1 of each
29 year, any portion of each allocation made pursuant to s.
30 159.804(3) for which the division has not issued a written
31 confirmation or has not received an issuance report shall be

1 added to the Florida First Business allocation pool.On and
2 after July 2 of each year, any portion of such allocations for
3 which a written confirmation has been issued and which
4 confirmation expires or is relinquished by the agency
5 receiving the allocation, shall be added to the state
6 allocation pool.

7 (3) On October 1 of each year, any portion of the
8 allocation made to the Florida First Business allocation pool
9 pursuant to s. 159.804(5) or subsection (1) or subsection (2),
10 which is eligible for carryforward pursuant to s. 146(f) of
11 the Code but which has not been certified for carryforward by
12 the Office of Tourism, Trade, and Economic Development, shall
13 be returned to the Florida First Business allocation pool.

14 (4)~~(3)~~ On November 16 of each year, any portion of the
15 ~~initial~~ allocation, made pursuant to s. 159.804(1), s.
16 159.804(5), or subsection (1), or subsection (2), or
17 subsection (3), other than as provided in s. 159.8083, for
18 which an issuance report for bonds utilizing such an
19 allocation has not been received by the division prior to that
20 date shall be added to the state allocation pool.

21 Section 10. Subsection (1) of section 159.81, Florida
22 Statutes, is amended to read:

23 159.81 Unused allocations; carryforwards.--

24 (1) The division shall, when requested, provide
25 carryforwards pursuant to s. 146(f) of the Code for written
26 confirmations for priority projects which qualify for a
27 carryforward pursuant to s. 146(f) of the Code, if such
28 request is accompanied by an opinion of bond counsel to that
29 effect. In addition, in the case of Florida First Business
30 projects, the division shall, when requested, grant requests
31 for carryforward only after receipt of a certification from

1 the Office of Tourism, Trade, and Economic Development that
2 the project has been approved by such office to receive
3 carryforward.

4 Section 11. Section 159.8083, Florida Statutes, is
5 amended to read:

6 159.8083 Florida First Business allocation pool.--The
7 Florida First Business allocation pool is hereby established.
8 The Florida First Business allocation pool shall be available
9 solely to provide written confirmation for private activity
10 bonds to finance Florida First Business projects certified by
11 the Office of Tourism, Trade, and Economic Development as
12 eligible to receive a written confirmation. Allocations from
13 such pool shall be awarded statewide pursuant to procedures
14 specified in s. 159.805, except that the provisions of s.
15 159.805(2), (3), and (6) do not apply. Florida First Business
16 projects that are eligible for a carryforward shall not lose
17 their allocation pursuant to s. 159.809(3) on October 1, or
18 pursuant to s. 159.809(4) on November 16, if they have applied
19 for and have been granted a carryforward by the division
20 pursuant to s. 159.81(1). In issuing written confirmations of
21 allocations for Florida First Business projects, the division
22 shall use the Florida First Business allocation pool. If
23 allocation is not available from the Florida First Business
24 allocation pool, the division shall issue written
25 confirmations of allocations for Florida First Business
26 projects pursuant to s. 159.806 or s. 159.807, in such order.
27 For the purpose of determining priority within a regional
28 allocation pool or the state allocation pool, notices of
29 intent to issue bonds for Florida First Business projects to
30 be issued from a regional allocation pool or the state
31 allocation pool shall be considered to have been received by

1 the division at the time it is determined by the division that
2 the Florida First Business allocation pool is unavailable to
3 issue confirmation for such Florida First Business project.
4 If the total amount requested in notices of intent to issue
5 private activity bonds for Florida First Business projects
6 exceeds the total amount of the Florida First Business
7 allocation pool, the director shall forward all timely notices
8 of intent to issue, which are received by the division for
9 such projects, to the Office of Tourism, Trade, and Economic
10 Development which shall render a decision as to which notices
11 of intent to issue are to receive written confirmations. The
12 Office of Tourism, Trade, and Economic Development, in
13 consultation with the division, shall develop rules to ensure
14 that the allocation provided in such pool is available solely
15 to provide written confirmations for private activity bonds to
16 finance Florida First Business projects and that such projects
17 are feasible and financially solvent.

18 Section 12. Effective upon this act becoming a law and
19 operating retroactively to January 1, 2000, section 196.1978,
20 Florida Statutes, is amended to read:

21 196.1978 Affordable ~~low-income~~ housing property
22 exemption.--Property used to provide affordable housing
23 servng eligible pursuant to any state housing program
24 ~~authorized under chapter 420 to low-income or very-low-income~~
25 persons as defined by s. 159.603(7) and persons meeting income
26 limits specified in s. 420.0004(9), (10), and (14), which
27 property is owned entirely by a nonprofit entity ~~corporation~~
28 which is qualified as charitable under s. 501(c)(3) of the
29 Internal Revenue Code and which complies with Rev. Proc.
30 96-32, 1996-1 C.B. 717, shall be considered property owned by
31 an exempt entity and used for a charitable purpose, and those

1 portions of the affordable housing property which provide
2 housing to individuals with incomes as defined in s.
3 420.0004(9) and (14)~~such property~~ shall be exempt from ad
4 valorem taxation to the extent authorized in s. 196.196. All
5 property identified in this section shall comply with the
6 criteria for determination of exempt status to be applied by
7 property appraisers on an annual basis as defined in s.
8 196.195. The Legislature intends that any property owned by a
9 limited liability company which is disregarded as an entity
10 for federal income tax purposes pursuant to Treasury
11 Regulation 301.7701-3(b)(1)(ii) shall be treated as owned by
12 its sole member.

13 Section 13. Subsections (37) and (38) are added to
14 section 420.507, Florida Statutes, to read:

15 420.507 Powers of the corporation.--The corporation
16 shall have all the powers necessary or convenient to carry out
17 and effectuate the purposes and provisions of this part,
18 including the following powers which are in addition to all
19 other powers granted by other provisions of this part:

20 (37) To provide by rule, in connection with any
21 corporation competitive program, for the reservation of future
22 allocation or funding to provide a remedy for a litigant which
23 is ultimately successful in its litigation regarding a
24 competitive application, and to establish a date certain by
25 which, if litigation is not resolved, the successful litigant
26 will be funded from a subsequent year's available allocation
27 or funding.

28 (38) To designate private activity allocation for
29 tax-exempt bonds received by the corporation pursuant to part
30 VI of chapter 159 between single-family and multifamily
31 projects.

1 Section 14. Subsection (3) of section 420.5099,
2 Florida Statutes, is amended to read:

3 420.5099 Allocation of the low-income housing tax
4 credit.--

5 (3) The corporation may request such information from
6 applicants as will enable it to make the allocations according
7 to the guidelines set forth in subsection (2), including, but
8 not limited to, the information required to be provided the
9 corporation by chapter 67 91-21, Florida Administrative Code.

10 Section 15. Section 420.526, Florida Statutes, is
11 amended to read:

12 420.526 Predevelopment Loan Program; loans and grants
13 authorized; activities eligible for support.--

14 (1) The corporation is authorized to ~~underwrite and~~
15 make loans and grants from the Housing Predevelopment Fund to
16 eligible sponsors when it determines that:

17 (a) A need for housing for the target population
18 exists in the area described in the application; and

19 (b) Federal, state, or local public funds or private
20 funds are available or likely to be available to aid in the
21 site acquisition, site development, construction,
22 rehabilitation, maintenance, or support of the housing
23 proposed in the application.

24 (2) If a loan is made, the corporation is authorized
25 to forgive such loan, and thereby make a grant to a sponsor
26 for any moneys which are unable to be repaid due to the
27 sponsor's inability to obtain construction or permanent
28 financing for the development. The corporation shall not
29 forgive the portion of the loan, if any, which is secured by a
30 mortgage to the extent such loan could be repaid from the sale
31 of the mortgaged property ~~shall not award a grant or loan to a~~

1 ~~sponsor that is unable to demonstrate the ability to proceed~~
2 ~~as verified by a qualified development team.~~

3 (3) The corporation shall establish rules for the
4 equitable distribution of the funds in a manner that meets the
5 need and demand for housing for the target population.

6 ~~However, during the first 6 months of fund availability, at~~
7 ~~least 40 percent of the total funds made available under this~~
8 ~~program shall be reserved for Sponsors of farmworker housing,~~
9 ~~if any, shall receive first priority under this program, and~~
10 further priorities shall be as established by rule of the
11 corporation.

12 (4) The activities of sponsors which are eligible for
13 housing predevelopment loans and grants shall include, but not
14 be limited to:

15 (a) Site acquisition.

16 (b) Site development.

17 (c) Fees for requisite services from architects,
18 engineers, surveyors, attorneys, and other professionals.

19 (d) Marketing expenses relating to advertisement.

20 ~~(5) The activities of sponsors which are eligible for~~
21 ~~housing predevelopment grants shall include, but not be~~
22 ~~limited to:~~

23 (e)~~(a)~~ Administrative expenses.

24 (f)~~(b)~~ Market and feasibility studies.

25 (g)~~(c)~~ Consulting fees.

26 (5)~~(6)~~ Any funds paid out of the Housing
27 Predevelopment Fund for activities under ss. 420.521-420.529
28 which are reimbursed to the sponsor from another source shall
29 be repaid to the fund.

30 ~~(7) Sponsors receiving loans for professional fees may~~
31 ~~receive forgiveness of such loans if it is determined that the~~

1 ~~proposed project would not be feasible for housing for the~~
2 ~~target population.~~

3 (6)~~(8)~~ Terms and conditions of housing predevelopment
4 loan agreements shall be established by rule and shall
5 include:

6 (a) Provision for interest, which shall be set at
7 between 0 and 3 percent per year, as established by the
8 corporation.

9 (b) Provision of a schedule for the repayment of
10 principal and interest for a term not to exceed 3 years or
11 initiation of permanent financing, whichever event occurs
12 first. However, the corporation may extend the term of a loan
13 for an additional period ~~not to exceed 1 year~~ if extraordinary
14 circumstances exist and if such extension would not jeopardize
15 the corporation's security interest.

16 (c) Provision of reasonable security for the housing
17 predevelopment loan to ensure the repayment of the principal
18 and any interest accrued within the term specified.
19 ~~Reasonable security shall be a promissory note secured by a~~
20 ~~mortgage from the sponsor on the property to be purchased,~~
21 ~~improved, or purchased and improved with the proceeds of the~~
22 ~~housing predevelopment loan or other collateral acceptable to~~
23 ~~the corporation.~~

24 (d) Provisions to ensure that the land acquired will
25 be used for the development of housing and related services
26 for the target population.

27 (e) Provisions to ensure, to the extent possible, that
28 any accrued savings in cost due to the availability of these
29 funds will be passed on to the target population in the form
30 of lower land prices. The corporation shall ensure that such

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1 savings in land prices shall be passed on in the form of lower
2 prices or rents for dwellings constructed on such land.

3 (f) Provisions to ensure that any land acquired
4 through assistance under ss. 420.521-420.529 for housing for
5 the target population shall not be disposed of or alienated in
6 a manner that violates Title VII of the 1968 Civil Rights Act,
7 which specifically prohibits discrimination based on race,
8 sex, color, religion, or national origin or that violates
9 other applicable federal or state laws.

10 (7)~~(9)~~ No predevelopment loan made under this section
11 shall exceed the lesser of:

12 (a) The development and acquisition costs for the
13 project, as determined by rule of the corporation; or

14 (b) Five hundred thousand dollars.

15 (8)~~(10)~~ Any real property or any portion thereof
16 purchased or developed under ss. 420.521-420.529 may be
17 disposed of by the eligible sponsor upon the terms and
18 conditions established by rule of the corporation and
19 consistent with ss. 420.521-420.529, at a price not to exceed
20 the actual prorated land costs, development costs, accrued
21 taxes, and interest.

22 Section 16. Subsections (3), (5), (7), and (8) of
23 section 420.609, Florida Statutes, are amended to read:

24 420.609 Affordable Housing Study Commission.--Because
25 the Legislature firmly supports affordable housing in Florida
26 for all economic classes:

27 (3) The department and the corporation ~~agency~~ shall
28 supply such information, assistance, and facilities as are
29 deemed necessary for the commission to carry out its duties
30 under this section and shall provide such staff assistance as

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1 is necessary for the performance of required clerical and
2 administrative functions of the commission.

3 (5) The commission shall review, evaluate, and make
4 recommendations regarding existing and proposed housing
5 programs and initiatives. The commission shall provide these
6 and any other housing recommendations to the secretary of the
7 Department of Community Affairs and the executive director of
8 the corporation.

9 (7) By July 15 ~~December 31~~ of each year beginning in
10 2001 ~~1992~~, the commission shall prepare and submit to the
11 Governor, the President of the Senate, and the Speaker of the
12 House of Representatives a report detailing its findings and
13 making specific program, legislative, and funding
14 recommendations and any other recommendations it deems
15 appropriate.

16 (8) The commission shall recommend studies to be
17 conducted for ~~included in the annual research agenda of the~~
18 ~~Multidisciplinary Center for affordable housing. These~~
19 ~~recommendations shall be submitted to the department and the~~
20 ~~center in order to assist them in establishing an appropriate~~
21 ~~research agenda for the center.~~

22 Section 17. Subsections (4) and (27) of section
23 420.9071, Florida Statutes, are amended to read:

24 420.9071 Definitions.--As used in ss.
25 420.907-420.9079, the term:

26 (4) "Annual gross income" means annual income as
27 defined under the Section 8 housing assistance payments
28 programs in 24 C.F.R. part 5; annual income as reported under
29 the census long form for the recent available decennial
30 census; or adjusted gross income as defined for purposes of
31 reporting under Internal Revenue Service Form 1040 for

1 individual federal annual income tax purposes. Counties and
2 eligible municipalities shall calculate income by annualizing
3 verified sources ~~projecting the prevailing annual rate~~ of
4 income for ~~all adults in~~ the household as the amount of income
5 to be received in a household during the 12 months following
6 the effective date of the determination.

7 (27) "Sales price" or "value" means, in the case of
8 acquisition of an existing or newly constructed unit, the
9 amount on the executed sales contract. For eligible persons
10 who are building a unit on land that they own, the sales price
11 is determined by an appraisal performed by a state-certified
12 appraiser. The appraisal must include the value of the land
13 and the improvements using the after-construction value of the
14 property and must be dated within 12 months of the date
15 construction is to commence. The sales price of any unit must
16 include the value of the land in order to qualify as eligible
17 housing as defined in subsection (8). In the case of
18 rehabilitation or emergency repair of an existing unit that
19 does not create additional living space, sales price or value
20 means the value of the real property, as determined by an
21 appraisal performed by a state-certified appraiser and dated
22 within 12 months of the date construction is to commence or
23 the assessed value of the real property as determined by the
24 county property appraiser, ~~plus the cost of the improvements~~.
25 In the case of rehabilitation of an existing unit that
26 includes the addition of new living space, sales price or
27 value means the value of the real property, as determined by
28 an appraisal performed by a state-certified appraiser and
29 dated within 12 months of the date construction is to commence
30 or the assessed value of the real property as determined by

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1 the county property appraiser, plus the cost of the
2 improvements in either case.

3 Section 18. Paragraph (e) of subsection (3) and
4 paragraph (c) of subsection (4) of section 420.9075, Florida
5 Statutes, are amended to read:

6 420.9075 Local housing assistance plans;
7 partnerships.--

8 (3) Each local housing assistance plan is governed by
9 the following criteria and administrative procedures:

10 (e) The staff or entity that has administrative
11 authority for implementing a local housing assistance plan
12 assisting rental developments shall annually monitor and
13 determine tenant eligibility or, to the extent the Florida
14 Housing Finance Corporation provides the same monitoring and
15 determination, a municipality, county, or local housing
16 financing authority may rely on such monitoring and
17 determination of tenant eligibility.

18 (4) The following criteria apply to awards made to
19 eligible sponsors or eligible persons for the purpose of
20 providing eligible housing:

21 (c) The sales price or value of new or existing
22 eligible housing may not exceed 90 percent of the average
23 median area purchase price in the statistical area in which
24 where the eligible housing is located, which housing was
25 purchased during the most recent 12-month period for which
26 sufficient statistical information is available or, as
27 established by the United States Department of Treasury.

28
29 If both an award under the local housing assistance plan and
30 federal low-income housing tax credits are used to assist a
31 project and there is a conflict between the criteria

1 prescribed in this subsection and the requirements of s. 42 of
2 the Internal Revenue Code of 1986, as amended, the county or
3 eligible municipality may resolve the conflict by giving
4 precedence to the requirements of s. 42 of the Internal
5 Revenue Code of 1986, as amended, in lieu of following the
6 criteria prescribed in this subsection with the exception of
7 paragraphs (a) and (d) of this subsection.

8 Section 19. Section 760.26, Florida Statutes, is
9 created to read:

10 760.26 Prohibited discrimination in land use decisions
11 and in permitting of development.--It is unlawful to
12 discriminate in land use decisions or in the permitting of
13 development based on race, color, national origin, sex,
14 disability, familial status, religion, or, except as otherwise
15 provided by law, the source of financing of a development or
16 proposed development.

17 Section 20. State Farmworker Housing Pilot Loan
18 Program.--The State Farmworker Housing Pilot Loan Program is
19 created for the purpose of demonstrating the ability to use
20 state dedicated funds to leverage Federal Government, local
21 government, and private resources to provide affordable, safe,
22 and sanitary rental housing units for farmworkers.

23 (1) Subject to the availability of funds appropriated
24 to fund the State Farmworker Housing Pilot Loan Program, the
25 Florida Housing Finance Corporation shall have the authority
26 to make farmworker housing loans to a sponsor, as defined in
27 s. 420.503(37), Florida Statutes, provided the sponsor:

28 (a) Agrees to:

29 1. Set aside at least 80 percent of the units for
30 eligible farmworkers, as defined in s. 420.503(18), Florida
31 Statutes;

1 2. Set aside 100 percent of the units for households
2 whose family income does not exceed:

3 a. Fifty percent of the adjusted local median income
4 in areas which are not metropolitan statistical areas; or

5 b. Forty percent of adjusted local median income in
6 metropolitan statistical areas; and

7 3. Limit rents to no more than 30 percent of the
8 maximum household income adjusted to unit size; or

9 (b) Uses federal funds provided under section 514 or
10 section 516 of Title V of the Federal Housing Act of 1949 and
11 meets maximum rental limits, tenant eligibility, and other
12 regulatory requirements established pursuant to such programs.

13 (2) The corporation shall issue a request for
14 proposals to solicit applications for loans offered pursuant
15 to this section and shall establish a funding cycle to
16 distribute funds pursuant to this section. The corporation
17 shall coordinate this cycle with the fiscal year 2001 federal
18 funding cycle for section 514 or section 516 of Title V of the
19 Federal Housing Act of 1949. The corporation may distribute
20 through this funding cycle any additional funds set aside for
21 farmworker housing under the State Apartment Incentive Loan
22 Program authorized by s. 420.5087, Florida Statutes, or other
23 funds appropriated for the State Farmworker Housing Pilot Loan
24 Program.

25 (3) All eligible applications shall:

26 (a) Demonstrate that the sponsor possesses title to or
27 firm site control of land and evidences availability of
28 required infrastructure.

29 (b) Have grants, donations of land, or contributions
30 from other sources collectively totaling at least 25 percent
31 of the total development cost. Such grants, donations of land,

1 or contributions need not be committed at the time of
2 application. The corporation shall establish a set time for
3 receipt of such commitments.

4 (c) Have local government contributions and private
5 agriculture producer funds and other private leveraged funds
6 totaling no less than 3 percent of the total development cost.

7 (d) Demonstrate accessibility to commercial businesses
8 and services needed to serve the needs of the resident
9 farmworkers or include a viable plan to provide access to
10 those commercial businesses and services.

11 (e) Limit developer fees to no more than 15 percent of
12 the total development cost, less developer fees and land cost.

13 (4) The corporation shall establish a review committee
14 composed of staff of the Department of Community Affairs
15 selected by the Secretary of Community Affairs and staff of
16 the corporation and shall establish a scoring system for
17 evaluation and competitive ranking of applications submitted
18 in this program.

19 (a) Each application shall address and be evaluated
20 and ranked based on the following criteria:

21 1. A demonstrated need for farmworker housing:
22 Proposed developments in a county determined by the Shimberg
23 Center for Affordable Housing's April 1997 Migrant Farm Worker
24 Needs Assessment, or any subsequent assessment, to have a
25 shortage of affordable housing for 3,000 or more farmworkers
26 shall receive maximum points. Sponsors proposing developments
27 in other counties and demonstrating a high need for farmworker
28 housing through other state or local governmental reports or
29 market studies are eligible for funding under this section,
30 but shall receive less points.

31

1 2. Developer fees: Sponsors with developer fees less
2 than 15 percent shall be awarded additional points. There
3 shall be no identity of interest between the sponsor,
4 affiliated entities, and the contractor, and the sponsor or
5 affiliated entities shall not receive any financial or other
6 remuneration from the contractor as a condition of the
7 contractor's selection.

8 3. The project's mix: Applications providing a
9 set-aside of 20 percent or more units for seasonal, temporary,
10 or migrant workers, including unaccompanied workers, shall
11 receive additional points.

12 4. Innovation: Innovative planning concepts such as a
13 phased development plan for mixed-income or occupational
14 groups, home ownership, or commercial uses on a nearby parcel
15 shall receive additional points.

16 5. Innovative building designs: Innovative building
17 designs, which are targeted to meet the needs of the
18 hard-to-serve population of migrant, seasonal, and
19 very-low-income tenants which lower costs and rents while
20 providing safe, sanitary, and decent housing shall receive
21 additional points.

22 6. Federal Government contributions: Scoring shall
23 provide additional points based on the percentage of federal
24 funds leveraged. Such funds need not be committed to the
25 proposed project. The corporation shall establish a set time
26 for receipt of such commitments, taking into consideration the
27 application deadlines and projected determination periods set
28 by each of the agencies responsible for the federal funds
29 proposed as leveraged. The corporation may give more points
30 to applications with commitments of federal contributions.

31

1 7. Local government participation: Evidence of local
2 government participation in project planning demonstrating a
3 commitment to the project's success, including, but not
4 limited to, comprehensive planning, letters of support, and
5 other activities, shall receive additional points.

6 8. A provision for supportive services accessible
7 onsite or through cooperative agreements with service
8 providers in the community: Scoring shall provide additional
9 points to eligible applications that provide one or more
10 qualified tenant programs to enhance quality of life for
11 residents. Such programs include, but are not limited to, the
12 inclusion of a Title XX or Head Start child care facility for
13 children onsite or within 3 miles of the development, tenant
14 activities, health care, financial counseling, English as a
15 Second Language courses, and GED courses.

16 9. The quality of the project's design: All
17 developments shall include the equivalent of 0.25 full
18 bathroom facilities per bed or tenant; onsite laundry, laundry
19 sink, or hookups and space for a washer and dryer inside each
20 unit; and appropriate minimum storage space. Flexibility shall
21 be permitted for innovative designs which meet the needs of
22 the population served.

23 a. The following items are not required and shall
24 receive no points in the scoring of applications: two full
25 bathrooms in all three-bedroom units, one and one-half
26 bathrooms in all two-bedroom units, swimming pool, dishwasher,
27 garbage disposals, and cable television hookups.

28 b. The following items are not required but shall
29 receive additional points in the scoring of applications:
30 window treatments, 30-year roofing on all buildings, gated
31 community with carded entry or security guard, car care area,

1 covered picnic area, playground, outdoor recreation area for
2 older children, two or more parking spaces per unit, large
3 multipurpose room or clubhouse, air conditioning or
4 whole-house fan as determined by geographic region or seasonal
5 occupancy, hurricane shutters or resistant glass, and energy
6 conservation features.

7 10. The feasibility and economic viability of the
8 project.

9 11. The sponsor's development experience: Scoring
10 shall provide the most points to eligible applicants with
11 successful experience in the development of farmworker housing
12 commensurate to the size and scope of the proposed
13 development. Applicants with less development experience or
14 experience in projects substantially smaller than that
15 proposed shall receive less points. The experience may be
16 that of an affiliated or controlling corporation where the
17 eligible applicant is established to limit liability of the
18 affiliated group.

19 12. The sponsor's management experience: Scoring shall
20 provide the most points to eligible applicants with successful
21 experience in the management of farmworker housing
22 commensurate to the size and scope of the proposed
23 development. Applicants with less management experience or
24 experience in projects substantially smaller than the proposed
25 development shall receive less points. The experience may be
26 that of an affiliated or controlling nonprofit corporation
27 where the eligible applicant is established to limit liability
28 of the affiliated group.

29 13. The ability to proceed with construction: Scoring
30 shall provide the most points to those applicants able to
31 proceed in a timely manner. In addition to local government

1 participation as addressed in subparagraph 7., items to be
2 scored shall include, but not be limited to: environmental
3 safety, infrastructure availability, schematic site plans and
4 elevations, and conceptual, preliminary, or final site plan
5 approval.

6 14. A management plan to attract, serve, and keep
7 eligible farmworker tenants.

8 (b) The corporation may reject any application.

9 (c) The review committee established by the
10 corporation shall make recommendations to the board of
11 directors of the corporation regarding program participation
12 under the State Farmworker Housing Pilot Loan Program. The
13 corporation board shall make the final ranking and the
14 decisions regarding which applicants shall become program
15 participants based on the scores received in the competitive
16 ranking, further review of applications, and the
17 recommendations of the review committee. The corporation
18 board shall approve or reject applications for loans and shall
19 determine the tentative loan amount available to each
20 applicant selected for participation in the program.

21 (5) Loans provided pursuant to this section shall be
22 nonamortizing. The corporation shall establish interest rates
23 for loans made pursuant to this section. Loans to
24 not-for-profit applicants shall have interest rates of zero
25 percent if no low-income housing tax credits are allocated to
26 the development. If low-income housing tax credits are
27 allocated to the development, the interest rate may be
28 adjusted upward to meet appropriate federal requirements.
29 Loans to for-profit applicants shall have interest rates of 3
30 percent if no low-income housing tax credits are allocated to
31 the development. If low-income housing tax credits are

1 allocated to the development, the interest rate may be
2 adjusted upward to meet appropriate federal requirements.
3 Loans shall not exceed \$5 million. The following provisions
4 shall apply to all loans provided under this section:

5 (a) No loan combined with any other mortgage in a
6 superior position shall exceed the development cost or the
7 value of security, whichever is less.

8 (b) The loan term shall be for a period of not less
9 than 20 years. The corporation may renegotiate and extend the
10 loan in order to extend the availability of housing for
11 farmworkers. The term of a loan may not extend beyond the
12 period for which the sponsor agrees to provide housing for
13 farmworkers as provided in subsection (1). Payment on the
14 loans shall be based on the actual development cash flow and
15 principal and interest may be deferred without constituting a
16 default on the loan. The corporation may defer repayment of
17 loans made under this section until the end of the loan
18 period, including any extension, or until the housing no
19 longer meets the requirements of subsection (1), whichever
20 occurs first.

21 (c) The discrimination provisions of s. 420.516,
22 Florida Statutes, shall apply to all loans.

23 (d) The proceeds of all loans shall be used for new
24 construction or substantial rehabilitation which creates
25 affordable, safe, and sanitary housing units.

26 (e) Sponsors shall annually certify the eligibility
27 status and adjusted gross income of all persons or families
28 qualified under subsection (1) who are residing in a project
29 funded by this program. For monitoring purposes, the
30 corporation may rely on a federal governmental entity which is
31 also required to monitor and determine tenant eligibility.

1 (f) If agricultural and market conditions change
2 substantially in a market area in which a project is located,
3 the sponsor may request approval from the corporation for
4 changes in the occupational or income set-aside requirements.
5 The sponsor shall submit evidence of such market changes,
6 including, but not limited to, a market study and statements
7 from agricultural producers and agricultural labor
8 representatives. The board of directors of the corporation
9 may amend set-aside requirements; however, such changes shall
10 preserve the maximum percentage of units for eligible
11 farmworkers as market conditions permit.

12 (6) If a default on a loan occurs, the corporation may
13 foreclose on any mortgage or security interest or commence any
14 legal action to protect the interest of the corporation and
15 recover the amount of the unpaid principal, accrued interest,
16 and fees. The corporation may acquire real or personal
17 property or any interest in such property when that
18 acquisition is necessary or appropriate to: protect any loan;
19 sell, transfer, and convey any such property to a buyer
20 without regard to the provisions of chapters 253 and 270,
21 Florida Statutes; and, if that sale, transfer, or conveyance
22 cannot be effected within a reasonable time, lease such
23 property for occupancy by eligible persons. All sums recovered
24 from the sale, transfer, conveyance, or lease of such property
25 shall be deposited into an account established by the
26 corporation in a qualified public depository meeting the
27 requirements of chapter 280, Florida Statutes, for purposes of
28 expending moneys appropriated to fund the State Farmworker
29 Housing Pilot Loan Program as provided in subsection (1).

30 (7) Subject to the availability of funds appropriated
31 to fund the State Farmworker Housing Pilot Loan Program, the

1 Florida Housing Finance Corporation shall contract with a
2 nonprofit corporation, qualified under s. 501(c)(3) of the
3 Internal Revenue Code, representing a mix of stakeholders
4 concerned with housing conditions faced by migrant and
5 seasonal farmworkers with demonstrated expertise in housing
6 issues. The corporation shall select such contractor within 90
7 days after the effective date of this section to assist the
8 corporation in establishing and implementing the State
9 Farmworker Housing Pilot Loan Program, and to prepare a
10 research report that includes a needs assessment and strategic
11 plan for agricultural labor housing in this state. The
12 research report shall be submitted to the Governor, the
13 President of the Senate, and the Speaker of the House of
14 Representatives. The report shall:

15 (a) Identify localities throughout this state having
16 the greatest need for newly-constructed or rehabilitated
17 agricultural labor housing.

18 (b) Identify successful project prototypes to provide
19 safe, decent, and affordable agricultural housing.

20 (c) Provide an analysis of state and local barriers to
21 the development of agricultural housing.

22 (d) Profile successful state and local government
23 programs within and without this state that address
24 agricultural housing needs.

25 Section 21. Nothing in this act shall serve to remove
26 the exemption from any entity that is currently eligible for
27 and receives the exemption.

28 Section 22. Except as otherwise provided in this act,
29 this act shall take effect July 1, 2000.

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31