

Amendment No. ____ (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

Representative(s) Bradley offered the following:

Amendment (with title amendment)

On page 1, line 22,
remove from the bill: everything after the enacting clause
and insert in lieu thereof:

Section 1. Paragraphs (n) and (o) are added to
subsection (5) of section 212.08, Florida Statutes, to read:
212.08 Sales, rental, use, consumption, distribution,
and storage tax; specified exemptions.--The sale at retail,
the rental, the use, the consumption, the distribution, and
the storage to be used or consumed in this state of the
following are hereby specifically exempt from the tax imposed
by this chapter.

(5) EXEMPTIONS; ACCOUNT OF USE.--

(n) Materials for construction of single-family homes
in certain areas.--

1. As used in this paragraph, the term:

a. "Building materials" means tangible personal
property that becomes a component part of a qualified home.

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1 b. "Qualified home" means a single-family home having
2 an appraised value of no more than \$160,000 which is located
3 in an enterprise zone, empowerment zone, or Front Porch
4 Florida Community and which is constructed and occupied by the
5 owner thereof for residential purposes.

6 c. "Substantially completed" has the same meaning as
7 provided in s. 192.042(1).

8 2. Building materials used in the construction of a
9 qualified home and the costs of labor associated with the
10 construction of a qualified home are exempt from the tax
11 imposed by this chapter upon an affirmative showing to the
12 satisfaction of the department that the requirements of this
13 paragraph have been met. This exemption inures to the owner
14 through a refund of previously paid taxes. To receive this
15 refund, the owner must file an application under oath with the
16 department which includes:

17 a. The name and address of the owner.

18 b. The address and assessment roll parcel number of
19 the home for which a refund is sought.

20 c. A copy of the building permit issued for the home.

21 d. A certification by the local building inspector
22 that the home is substantially completed.

23 e. A sworn statement, under penalty of perjury, from
24 the general contractor licensed in this state with whom the
25 owner contracted to construct the home, which statement lists
26 the building materials used in the construction of the home
27 and the actual cost thereof, the labor costs associated with
28 such construction, and the amount of sales tax paid on these
29 materials and labor costs. If a general contractor was not
30 used, the owner shall provide this information in a sworn
31 statement, under penalty of perjury. Copies of invoices

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1 evidencing payment of sales tax must be attached to the sworn
2 statement.

3 f. A sworn statement, under penalty of perjury, from
4 the owner affirming that he or she is occupying the home for
5 residential purposes.

6 3. An application for a refund under this paragraph
7 must be submitted to the department within 6 months after the
8 date the home is deemed to be substantially completed by the
9 local building inspector. Within 30 working days after receipt
10 of the application, the department shall determine if it meets
11 the requirements of this paragraph. A refund approved pursuant
12 to this paragraph shall be made within 30 days after formal
13 approval of the application by the department. The provisions
14 of s. 212.095 do not apply to any refund application made
15 under this paragraph.

16 4. The department shall establish by rule an
17 application form and criteria for establishing eligibility for
18 exemption under this paragraph.

19 5. The exemption shall apply to purchases of materials
20 on or after July 1, 2000.

21 (o) Building materials in redevelopment projects.--

22 1. As used in this paragraph, the term:

23 a. "Building materials" means tangible personal
24 property that becomes a component part of a housing project or
25 a mixed-use project.

26 b. "Housing project" means the conversion of an
27 existing manufacturing or industrial building to housing units
28 in an urban high-crime area, enterprise zone, empowerment
29 zone, Front Porch Community, designated brownfield area, or
30 urban infill area and in which the developer agrees to set
31 aside at least 20 percent of the housing units in the project

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1 for low-income and moderate-income persons.

2 c. "Mixed-use project" means the conversion of an
3 existing manufacturing or industrial building to mixed-use
4 units that include artists' studios, art and entertainment
5 services, or other compatible uses. A mixed-use project must
6 be located in an urban high-crime area, enterprise zone,
7 empowerment zone, Front Porch Community, designated brownfield
8 area, or urban infill area and the developer must agree to set
9 aside at least 20 percent of the square footage of the project
10 for low-income and moderate-income housing.

11 d. "Substantially completed" has the same meaning as
12 provided in s. 192.042(1).

13 2. Building materials used in the construction of a
14 housing project or mixed-use project are exempt from the tax
15 imposed by this chapter upon an affirmative showing to the
16 satisfaction of the department that the requirements of this
17 paragraph have been met. This exemption inures to the owner
18 through a refund of previously paid taxes. To receive this
19 refund, the owner must file an application under oath with the
20 department which includes:

21 a. The name and address of the owner.

22 b. The address and assessment roll parcel number of
23 the project for which a refund is sought.

24 c. A copy of the building permit issued for the
25 project.

26 d. A certification by the local building inspector
27 that the project is substantially completed.

28 e. A sworn statement, under penalty of perjury, from
29 the general contractor licensed in this state with whom the
30 owner contracted to construct the project, which statement
31 lists the building materials used in the construction of the

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1 project and the actual cost thereof, and the amount of sales
2 tax paid on these materials. If a general contractor was not
3 used, the owner shall provide this information in a sworn
4 statement, under penalty of perjury. Copies of invoices
5 evidencing payment of sales tax must be attached to the sworn
6 statement.

7 3. An application for a refund under this paragraph
8 must be submitted to the department within 6 months after the
9 date the project is deemed to be substantially completed by
10 the local building inspector. Within 30 working days after
11 receipt of the application, the department shall determine if
12 it meets the requirements of this paragraph. A refund approved
13 pursuant to this paragraph shall be made within 30 days after
14 formal approval of the application by the department. The
15 provisions of s. 212.095 do not apply to any refund
16 application made under this paragraph.

17 4. The department shall establish by rule an
18 application form and criteria for establishing eligibility for
19 exemption under this paragraph.

20 5. The exemption shall apply to purchases of materials
21 on or after July 1, 2000.

22 Section 2. The agencies involved with the Urban Infill
23 Implementation Project Grants Program under section 163.2523,
24 Florida Statutes, the State Apartment Incentive Loan Program
25 under section 420.5087, Florida Statutes, the HOME Investment
26 Partnership Program under section 420.5089, Florida Statutes,
27 and the State Housing Tax Credit Program under section
28 420.5093, Florida Statutes, shall give priority consideration
29 to projects that would convert vacant industrial and
30 manufacturing facilities to affordable housing units within
31 urban high-crime areas, enterprise zones, empowerment zones,

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1 Front Porch Communities, designated brownfield areas, or urban
2 infill areas.

3 Section 3. The Department of Community Affairs, in
4 conjunction with the Office of Tourism, Trade, and Economic
5 Development, the Office of Urban Opportunities, and Enterprise
6 Florida, Inc., shall recommend new economic incentives or
7 revisions to existing economic incentives in order to promote
8 the reuse of vacant industrial and manufacturing facilities
9 for affordable housing and mixed-use development. The report
10 must also identify any state regulatory or programmatic
11 barriers to the reuse of such facilities. The department
12 shall submit a report to the President of the Senate and the
13 Speaker of the House of Representatives containing its
14 recommendations by January 31, 2001. Based upon consultation
15 with the Department of Environmental Protection, the
16 department shall include, as a component of the report, any
17 recommended modifications to the Brownfields Redevelopment
18 Act, sections 376.77-376.85, Florida Statutes, for revising
19 liability protection or economic incentives under the act to
20 promote reuse of such facilities.

21 Section 4. (1) State agencies shall give priority to
22 applicants for assistance in state housing, economic
23 development, and community revitalization programs where that
24 application supports the objectives of redeveloping HOPE VI
25 grant neighborhoods. The following programs shall provide
26 priority consideration to HOPE VI applications; SAIL, State
27 Housing Tax Credit, Federal Low Income Housing Tax Credit,
28 HOME program, Urban Infill Program, Urban High Crime Tax
29 Credits, brownfields, state empowerment zone.

30 (2) To qualify for priority consideration in the above
31 mentioned programs, a HOPE VI project applicant must document

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1 the following actions in the application for assistance.

2 (a) There is an active and open grant award from the
3 United States Department of Housing and Urban Development
4 under the HOPE VI program in the community.

5 (b) There is tangible and documented support committed
6 by the unit of local government to redeveloping the
7 neighborhoods surrounding the HOPE VI project.

8 (c) There is a written agreement between the public
9 housing authority and the unit of local government that
10 outlines the joint agreement to redevelop the entire HOPE VI
11 neighborhoods and not to focus solely upon the public housing
12 site.

13 (d) There is a clearly defined plan with goals and
14 objectives to promote the redevelopment of the HOPE VI
15 neighborhoods to be a mixed income neighborhood, and to
16 deconcentrate the location of publicly assisted housing within
17 the neighborhood, promote home ownership, and involve the
18 residents of the neighborhood in the redevelopment planning
19 and improvement process.

20 (3) The Department of Community Affairs shall annually
21 submit to the Legislature a summary of all assistance provided
22 to local HOPE VI applicants, and the percentage of HOPE VI
23 projects to all program awards.

24 Section 5. This act shall take effect upon becoming a
25 law.

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

29 And the title is amended as follows:

30 On page 1, lines 2-19

31 remove from the title of the bill: all of said lines

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1 and insert in lieu thereof:

2 An act relating to neighborhood revitalization;
3 amending s. 212.08, F.S.; providing an
4 exemption from the tax on sales, use, and other
5 transactions for building materials used in the
6 construction of certain single-family homes
7 located in an enterprise zone, empowerment
8 zone, or Front Porch Florida Community;
9 providing an exemption from the tax on sales,
10 use, and other transactions for building
11 materials used in the construction of specified
12 redevelopment projects; providing requirements
13 for refund applications; providing for rules;
14 directing the agencies involved with specified
15 housing programs to give priority consideration
16 to specified projects in urban-core
17 neighborhoods; directing the Department of
18 Community Affairs to propose modifications to
19 the Brownfields Redevelopment Act for
20 consideration by the Legislature; requiring
21 that applicants for assistance in state
22 housing, economic development, and community
23 revitalization programs who support the
24 objectives of redeveloping HOPE VI grant
25 neighborhoods be given priority; providing
26 application requirements; requiring the
27 Department of Community Affairs to submit to
28 the Legislature an annual summary of certain
29 HOPE VI assistance provided; providing an
30 effective date.

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