

By Senator Kirkpatrick

5-1609A-00

1 A bill to be entitled
2 An act relating to economic development;
3 amending s. 163.3164, F.S.; exempting certain
4 activities from the term "development" for the
5 purposes of the Local Government Comprehensive
6 Planning and Land Development Regulation Act;
7 amending s. 290.004, F.S.; defining the term
8 "rural enterprise zone"; creating s. 290.00676,
9 F.S.; authorizing the Office of Tourism, Trade,
10 and Economic Development to amend the
11 boundaries of a rural enterprise zone and
12 providing requirements with respect thereto;
13 creating s. 290.00677, F.S.; modifying the
14 employee residency requirements for the
15 enterprise zone job credit against the sales
16 tax and corporate income tax, if the business
17 is located in a rural enterprise zone;
18 modifying the employee residency requirements
19 for maximum exemptions or credits with respect
20 to the sales tax credits for enterprise zone
21 job creation, for building materials used in
22 the rehabilitation of real property in an
23 enterprise zone, for business property used in
24 an enterprise zone, and for electrical energy
25 used in an enterprise zone, and the corporate
26 income tax enterprise zone job creation
27 property tax credits, if the business is
28 located in a rural enterprise zone; providing
29 application time limitations; creating s.
30 290.00694, F.S.; authorizing the Office of
31 Tourism, Trade, and Economic Development to

1 designate rural champion communities as
2 enterprise zones; providing requirements with
3 respect thereto; providing an effective date.

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

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7 Section 1. Subsection (6) of section 163.3164, Florida
8 Statutes, is amended to read:

9 163.3164 Definitions.--As used in this act:

10 (6) "Development" has the meaning given it in s.
11 380.04 and the exemptions given it in s. 380.04(3).

12 Section 2. Present subsections (8) and (9) of section
13 290.004, Florida Statutes, are renumbered as subsections (9)
14 and (10), respectively, and a new subsection (8) is added to
15 that section to read:

16 290.004 Definitions.--As used in ss. 290.001-290.016:

17 (8) "Rural enterprise zone" means an enterprise zone
18 that is nominated by a county with a population of 75,000 or
19 fewer, or a county with a population of 100,000 or fewer which
20 is contiguous to a county with a population of 75,000 or
21 fewer, or by a municipality in such a county, or by such a
22 county and one or more municipalities. An enterprise zone
23 designated in accordance with s. 370.28 shall be considered a
24 rural enterprise zone.

25 Section 3. Section 290.00676, Florida Statutes, is
26 created to read:

27 290.00676 Amendment of rural enterprise zone
28 boundaries.--Notwithstanding any other provision of law, the
29 Office of Tourism, Trade, and Economic Development may amend
30 the boundaries of a rural enterprise zone. For purposes of
31 boundary amendments, an enterprise zone designated under s.

1 370.28 shall be considered a rural enterprise zone and is
2 eligible for amendment of its boundaries. Boundary amendments
3 authorized by this section are subject to the following
4 requirements:

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

7 (2) The amendment may increase the number of
8 noncontiguous areas by one, if that noncontiguous area has
9 zero population. For purposes of this subsection, the
10 pervasive poverty criteria may be set aside for the addition
11 of a noncontiguous parcel.

12 (3) The local enterprise zone development agency must
13 request the amendment prior to December 30, 2000. The request
14 must contain maps and sufficient information to allow the
15 office to determine the number of noncontiguous areas and the
16 total size of the rural enterprise zone.

17 Section 4. Section 290.00677, Florida Statutes, is
18 created to read:

19 290.00677 Rural enterprise zones; special
20 qualifications.--

21 (1) Notwithstanding the enterprise zone residency
22 requirements set out in ss. 212.096(1)(c) and 220.03(1)(q),
23 businesses located in rural enterprise zones may receive the
24 credit provided under s. 212.096 or s. 220.181 for hiring any
25 person within the jurisdiction of a rural county, as defined
26 by s. 288.106(2)(r). All other provisions of ss. 212.096,
27 220.03(1)(q), and 220.181 apply to such businesses.

28 (2) Notwithstanding the requirement specified in ss.
29 212.08(5)(g)5., (5)(h)5., and (15)(a), 212.096(2)(b)1.,
30 220.181(1)(a)1., and 220.182(1)(b) that no less than 20
31 percent of a business's employees, excluding temporary and

1 part-time employees, must be residents of an enterprise zone
2 for the business to qualify for the maximum exemption or
3 credit provided in ss. 212.08(5)(g) and (h) and (15),
4 212.096(2)(b)1., 220.181, and 220.182, a business that is
5 located in a rural enterprise zone shall be qualified for
6 those maximum exemptions or credits if no less than 20 percent
7 of such employees of the business are residents of a rural
8 county, as defined by s. 288.106(2)(r). All other provisions
9 of ss. 212.08(5)(g) and (h) and (15), 212.096, 220.181, and
10 220.182 apply to such business.

11 (3) Notwithstanding the time limitations contained in
12 chapters 212 and 220, a business eligible to receive tax
13 credits under this section from January 1, 2000, to June 1,
14 2000, must submit an application for the tax credits by
15 December 1, 2000. All other requirements of the enterprise
16 zone program apply to such a business.

17 Section 5. Section 290.00694, Florida Statutes, is
18 created to read:

19 290.00694 Enterprise zone designation for rural
20 champion communities.--An area designated as a rural champion
21 community pursuant to the Taxpayer Relief Act of 1997 may
22 apply to the Office of Tourism, Trade, and Economic
23 Development for designation as an enterprise zone. The
24 application must be submitted by December 31, 2000, and must
25 comply with the requirements of s. 290.0055. Notwithstanding
26 the provisions of s. 290.0065 limiting the total number of
27 enterprise zones designated and the number of enterprise zones
28 within a population category, the Office of Tourism, Trade,
29 and Economic Development may designate enterprise zones under
30 this section. The Office of Tourism, Trade, and Economic

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1 Development shall establish the initial effective date of the
2 enterprise zones designated pursuant to this section.

3 Section 6. This act shall take effect upon becoming a
4 law.

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7 SENATE SUMMARY

8 Revises provisions relating to economic development and
9 exempts certain activities from the definition of
10 "development" for specified purposes. Defines the term
11 "rural enterprise zone". Provides that certain areas may
12 be designated as state enterprise zones. Eliminates
13 references to certain federal laws. Authorizes the Office
14 of Tourism, Trade, and Economic Development to amend the
15 boundaries of rural enterprise zones and establishes
16 standards for such amendments. Exempts businesses in
17 rural enterprise zones from certain conditions pertaining
18 to the award of tax exemptions or credits. (See bill for
19 details.)
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