

1 A bill to be entitled
2 An act relating to the Florida Statutes;
3 repealing various statutory provisions that
4 have become obsolete, have had their effect,
5 have served their purpose, or have been
6 impliedly repealed or superseded; repealing s.
7 193.621(3), F.S., relating to assessment of
8 certain manufacturing or industrial plants or
9 facilities demolished and reconstructed for
10 pollution control purposes; repealing s.
11 196.1976, F.S., relating to the severability of
12 ss. 196.1975 and 196.197(1) or (2), F.S., which
13 relate to an ad valorem tax exemption for
14 certain nonprofit homes for the aged,
15 hospitals, nursing homes, and homes for special
16 services; repealing s. 197.448, F.S., relating
17 to cancellation of tax certificates on riparian
18 rights separate from land; repealing s.
19 199.052(11), F.S., relating to intangible tax
20 return requirements for banking organizations
21 with respect to intangible personal property
22 resulting from international banking
23 transactions; repealing s. 206.435, F.S.,
24 relating to remittance of unpaid tax by
25 wholesalers, terminal suppliers, retail
26 dealers, and former special fuel dealers having
27 motor or taxable diesel fuel inventory;
28 amending s. 206.97, F.S.; removing a cross
29 reference, to conform; repealing s.
30 206.9935(3)(c), F.S., relating to scheduled
31 legislative review of the tax for inland

1 protection; amending s. 211.025, F.S.; deleting
 2 an obsolete gas tax rate; amending s. 211.026,
 3 F.S.; deleting an obsolete sulfur tax rate;
 4 repealing s. 212.0305(3)(g), F.S., relating to
 5 authority to employee persons and incur other
 6 expenses from funds appropriated therefor for
 7 administration of the Convention Development
 8 Tax Act; amending s. 213.015, F.S.; revising a
 9 cross reference, to conform; amending s.
 10 212.04, F.S.; deleting an exemption from
 11 admissions tax imposed but not collected prior
 12 to a specified date for any museum or historic
 13 building owned by a political subdivision of
 14 the state; repealing s. 212.0599, F.S.,
 15 relating to rules which implement ch. 87-548,
 16 Laws of Florida; amending s. 212.08, F.S., and
 17 repealing paragraph (hh) of subsection (7),
 18 relating to a tax exemption on sales of
 19 electric vehicles; deleting an obsolete
 20 reporting requirement in a tax exemption
 21 provision relating to charges for certain
 22 electricity or steam uses; amending s. 414.029,
 23 F.S.; revising a cross reference, to conform;
 24 amending ss. 212.097 and 212.098, F.S.;
 25 deleting obsolete provisions relating to
 26 application submission dates; repealing s.
 27 212.20(7), F.S., relating to the use of funds
 28 allocated to the Solid Waste Management Trust
 29 Fund for the 1999-2000 fiscal year; repealing
 30 s. 212.215, F.S., the Fairness in Retail Sales
 31 Taxation Act; repealing s. 213.01, F.S.,

1 relating to intent with respect to state
 2 revenue laws; repealing s. 213.065, F.S.,
 3 relating to intent with respect to rule
 4 adoption to implement ch. 89-171, Laws of
 5 Florida; repealing s. 213.066, F.S., relating
 6 to rule adoption to implement ch. 92-319, Laws
 7 of Florida; amending s. 215.3208, F.S.;
 8 deleting obsolete scheduling provisions
 9 relating to review of trust funds scheduled for
 10 termination; repealing s. 215.821, F.S.,
 11 relating to effect of adoption of the State
 12 Bond Act on the issuance of bonds by state
 13 agencies; repealing s. 220.18, F.S., relating
 14 to the gasohol development tax incentive
 15 credit; repealing ss. 193.076, 193.085(5), and
 16 195.073(4), F.S., relating to notice of
 17 expansion, assessment of expansion-related or
 18 rebuilt property, and classification of
 19 property as prior existing or expanded or
 20 rebuilt, respectively, to conform; amending s.
 21 193.077, F.S.; revising a cross reference, to
 22 conform; repealing s. 220.188, F.S., relating
 23 to the export finance corporation investment
 24 credit; amending s. 220.02, F.S., and repealing
 25 subsection (6), relating to intent with respect
 26 to the gasohol development tax incentive
 27 credit; removing cross references, to conform;
 28 amending ss. 220.181, 220.182, 220.184,
 29 220.1845, 220.1895, and 220.19, F.S.; revising
 30 cross references, to conform; amending s.
 31 220.03, F.S., and repealing paragraphs

1 (1)(dd)-(ff), relating to definitions
2 applicable to provisions governing the export
3 finance corporation investment credit; deleting
4 definitions relating to the gasohol development
5 tax incentive credit; revising a cross
6 reference, to conform; providing effective
7 dates.

8
9 Be It Enacted by the Legislature of the State of Florida:

10
11 Section 1. Subsection (3) of section 193.621, Florida
12 Statutes, is repealed.

13 Section 2. Section 196.1976, Florida Statutes, is
14 repealed.

15 Section 3. Section 197.448, Florida Statutes, is
16 repealed.

17 Section 4. Effective July 1, 2000, subsection (11) of
18 section 199.052, Florida Statutes, is repealed.

19 Section 5. Section 206.435, Florida Statutes, is
20 repealed.

21 Section 6. Section 206.97, Florida Statutes, is
22 amended to read:

23 206.97 Applicability of specified sections of part
24 I.--The provisions of ss. 206.01, 206.02, 206.026, 206.027,
25 206.028, 206.04, 206.051, 206.052, 206.054, 206.055, 206.07,
26 206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12,
27 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18,
28 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22,
29 206.23, 206.24, 206.25, 206.27, 206.28, 206.41, 206.416,
30 206.43, ~~206.435~~, 206.44, 206.48, 206.49, 206.56, 206.59,
31 206.606, 206.608, 206.61, and 206.62 of part I of this chapter

1 shall, as far as lawful or practicable, be applicable to the
2 tax herein levied and imposed and to the collection thereof as
3 if fully set out in this part. However, no provision of any
4 such section shall apply if it conflicts with any provision of
5 this part.

6 Section 7. Paragraph (c) of subsection (3) of section
7 206.9935, Florida Statutes, is repealed.

8 Section 8. Subsection (1) of section 211.025, Florida
9 Statutes, is amended to read:

10 211.025 Gas production tax; basis and rate of tax.--An
11 excise tax is hereby levied upon every person who severs gas
12 in the state for sale, transport, profit, or commercial use.
13 Except as otherwise provided in this part, the tax shall be
14 levied on the basis of the entire production of gas in this
15 state, including any royalty interest. Such tax shall accrue
16 at the time the gas is severed and shall be a lien on
17 production regardless of the place of sale, to whom sold, or
18 by whom used and regardless of the fact that delivery of the
19 gas may be made outside the state.

20 (1) The amount of tax shall be determined by the
21 volume, in mcf, of gas produced and sold or used by a producer
22 during the month, measured at the point where the gas is
23 identifiable as to kind and quality and is capable of being
24 transported for further use or processing, subject to the gas
25 tax rate established in this section.~~following rates:~~

26 ~~(a) For the period July 1, 1986, through June 30,~~
27 ~~1987, the gas tax rate shall be \$0.162 per mcf; and,~~

28 ~~(b) For each the fiscal year beginning July 1, 1987,~~
29 ~~and subsequent fiscal years,~~ the gas tax rate shall be the gas
30 base rate times the gas base rate adjustment for the fiscal
31 year, as calculated by the department under subsection (3).

1 Section 9. Subsection (1) of section 211.026, Florida
2 Statutes, is amended to read:

3 211.026 Sulfur production tax; basis and rate of
4 tax.--An excise tax is hereby levied upon every person who
5 severs sulfur in this state for sale, transport, storage,
6 profit, or commercial use. Except as otherwise provided in
7 this part, such tax shall be levied on the basis of the entire
8 production of sulfur in this state, including any royalty
9 interest. Such tax shall accrue at the time of severance of
10 the gas from which the sulfur is produced and shall be a lien
11 on production regardless of the place of sale, to whom sold,
12 or by whom used and regardless of the fact that delivery may
13 be made outside the state.

14 (1) The amount of tax shall be determined by the long
15 tons of sulfur produced or recovered by a producer during the
16 month from the hydrogen sulfide gas contained in oil or gas
17 production from a well, measured at the point where the sulfur
18 is in its molten, elemental state, and is capable of being
19 sold, delivered, transported, or stored, subject to the sulfur
20 tax rate established in this section.~~following rates:~~

21 ~~(a) For the period July 1, 1986, through June 30,~~
22 ~~1987, the sulfur tax rate shall be \$2.81 per long ton; and~~

23 ~~(b) For each the fiscal year beginning July 1, 1987,~~
24 ~~and subsequent fiscal years,~~ the sulfur tax rate shall be the
25 sulfur base rate times the sulfur base rate adjustment for the
26 fiscal year, as calculated by the department under subsection
27 (3).

28 Section 10. Paragraph (g) of subsection (3) of section
29 212.0305, Florida Statutes, is repealed.

30 Section 11. Subsection (6) of section 213.015, Florida
31 Statutes, is amended to read:

1 213.015 Taxpayer rights.--There is created a Florida
 2 Taxpayer's Bill of Rights to guarantee that the rights,
 3 privacy, and property of Florida taxpayers are adequately
 4 safeguarded and protected during tax assessment, collection,
 5 and enforcement processes administered under the revenue laws
 6 of this state. The Taxpayer's Bill of Rights compiles, in one
 7 document, brief but comprehensive statements which explain, in
 8 simple, nontechnical terms, the rights and obligations of the
 9 Department of Revenue and taxpayers. The rights afforded
 10 taxpayers to assure that their privacy and property are
 11 safeguarded and protected during tax assessment and collection
 12 are available only insofar as they are implemented in other
 13 parts of the Florida Statutes or rules of the Department of
 14 Revenue. The rights so guaranteed Florida taxpayers in the
 15 Florida Statutes and the departmental rules are:

16 (6) The right to be informed of impending collection
 17 actions which require sale or seizure of property or freezing
 18 of assets, except jeopardy assessments, and the right to at
 19 least 30 days' notice in which to pay the liability or seek
 20 further review (see ss. 198.20, 199.262, 201.16, 206.075,
 21 206.24, 211.125(5), 212.03(5), 212.0305(3)(j)~~(k)~~, 212.04(7),
 22 212.14(1), 213.73(3), 213.731, and 220.739).

23 Section 12. Paragraph (a) of subsection (2) of section
 24 212.04, Florida Statutes, is amended to read:

25 212.04 Admissions tax; rate, procedure, enforcement.--

26 (2)(a)1. No tax shall be levied on admissions to
 27 athletic or other events sponsored by elementary schools,
 28 junior high schools, middle schools, high schools, community
 29 colleges, public or private colleges and universities, deaf
 30 and blind schools, facilities of the youth services programs
 31 of the Department of Children and Family Services, and state

1 correctional institutions when only student, faculty, or
2 inmate talent is used. However, this exemption shall not apply
3 to admission to athletic events sponsored by an institution
4 within the State University System, and the proceeds of the
5 tax collected on such admissions shall be retained and used by
6 each institution to support women's athletics as provided in
7 s. 240.533(3)(c).

8 2.~~a~~. No tax shall be levied on dues, membership fees,
9 and admission charges imposed by not-for-profit sponsoring
10 organizations. To receive this exemption, the sponsoring
11 organization must qualify as a not-for-profit entity under the
12 provisions of s. 501(c)(3) of the Internal Revenue Code of
13 1954, as amended.

14 ~~b. No tax imposed by this section and not actually~~
15 ~~collected before August 1, 1992, shall be due from any museum~~
16 ~~or historic building owned by any political subdivision of the~~
17 ~~state.~~

18 3. No tax shall be levied on an admission paid by a
19 student, or on the student's behalf, to any required place of
20 sport or recreation if the student's participation in the
21 sport or recreational activity is required as a part of a
22 program or activity sponsored by, and under the jurisdiction
23 of, the student's educational institution, provided his or her
24 attendance is as a participant and not as a spectator.

25 4. No tax shall be levied on admissions to the
26 National Football League championship game, on admissions to
27 any semifinal game or championship game of a national
28 collegiate tournament, or on admissions to a Major League
29 Baseball all-star game.

30 5. A participation fee or sponsorship fee imposed by a
31 governmental entity as described in s. 212.08(6) for an

1 athletic or recreational program is exempt when the
 2 governmental entity by itself, or in conjunction with an
 3 organization exempt under s. 501(c)(3) of the Internal Revenue
 4 Code of 1954, as amended, sponsors, administers, plans,
 5 supervises, directs, and controls the athletic or recreational
 6 program.

7 6. Also exempt from the tax imposed by this section to
 8 the extent provided in this subparagraph are admissions to
 9 live theater, live opera, or live ballet productions in this
 10 state which are sponsored by an organization that has received
 11 a determination from the Internal Revenue Service that the
 12 organization is exempt from federal income tax under s.
 13 501(c)(3) of the Internal Revenue Code of 1954, as amended, if
 14 the organization actively participates in planning and
 15 conducting the event, is responsible for the safety and
 16 success of the event, is organized for the purpose of
 17 sponsoring live theater, live opera, or live ballet
 18 productions in this state, has more than 10,000 subscribing
 19 members and has among the stated purposes in its charter the
 20 promotion of arts education in the communities which it
 21 serves, and will receive at least 20 percent of the net
 22 profits, if any, of the events which the organization sponsors
 23 and will bear the risk of at least 20 percent of the losses,
 24 if any, from the events which it sponsors if the organization
 25 employs other persons as agents to provide services in
 26 connection with a sponsored event. Prior to March 1 of each
 27 year, such organization may apply to the department for a
 28 certificate of exemption for admissions to such events
 29 sponsored in this state by the organization during the
 30 immediately following state fiscal year. The application shall
 31 state the total dollar amount of admissions receipts collected

1 by the organization or its agents from such events in this
2 state sponsored by the organization or its agents in the year
3 immediately preceding the year in which the organization
4 applies for the exemption. Such organization shall receive the
5 exemption only to the extent of \$1.5 million multiplied by the
6 ratio that such receipts bear to the total of such receipts of
7 all organizations applying for the exemption in such year;
8 however, in no event shall such exemption granted to any
9 organization exceed 6 percent of such admissions receipts
10 collected by the organization or its agents in the year
11 immediately preceding the year in which the organization
12 applies for the exemption. Each organization receiving the
13 exemption shall report each month to the department the total
14 admissions receipts collected from such events sponsored by
15 the organization during the preceding month and shall remit to
16 the department an amount equal to 6 percent of such receipts
17 reduced by any amount remaining under the exemption. Tickets
18 for such events sold by such organizations shall not reflect
19 the tax otherwise imposed under this section.

20 7. Also exempt from the tax imposed by this section
21 are entry fees for participation in freshwater fishing
22 tournaments.

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

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

30 Section 13. Section 212.0599, Florida Statutes, is
31 repealed.

1 Section 14. Effective July 1, 2000, paragraph (hh) of
2 subsection (7) of section 212.08, Florida Statutes, is
3 repealed, paragraph (ii) of said subsection is redesignated as
4 paragraph (hh) and amended, and paragraphs (jj) through (fff)
5 of said subsection are redesignated as paragraphs (ii) through
6 (eee), respectively, to read:

7 212.08 Sales, rental, use, consumption, distribution,
8 and storage tax; specified exemptions.--The sale at retail,
9 the rental, the use, the consumption, the distribution, and
10 the storage to be used or consumed in this state of the
11 following are hereby specifically exempt from the tax imposed
12 by this chapter.

13 (7) MISCELLANEOUS EXEMPTIONS.--

14 (hh)~~(ii)~~ Certain electricity or steam uses.--

15 1. Subject to the provisions of subparagraph 4.,
16 charges for electricity or steam used to operate machinery and
17 equipment at a fixed location in this state when such
18 machinery and equipment is used to manufacture, process,
19 compound, produce, or prepare for shipment items of tangible
20 personal property for sale, or to operate pollution control
21 equipment, recycling equipment, maintenance equipment, or
22 monitoring or control equipment used in such operations are
23 exempt to the extent provided in this paragraph. If 75 percent
24 or more of the electricity or steam used at the fixed location
25 is used to operate qualifying machinery or equipment, 100
26 percent of the charges for electricity or steam used at the
27 fixed location are exempt. If less than 75 percent but 50
28 percent or more of the electricity or steam used at the fixed
29 location is used to operate qualifying machinery or equipment,
30 50 percent of the charges for electricity or steam used at the
31 fixed location are exempt. If less than 50 percent of the

1 electricity or steam used at the fixed location is used to
2 operate qualifying machinery or equipment, none of the charges
3 for electricity or steam used at the fixed location are
4 exempt.

5 2. This exemption applies only to industries
6 classified under SIC Industry Major Group Numbers 10, 12, 13,
7 14, 20, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34,
8 35, 36, 37, 38, and 39 and Industry Group Number 212. As used
9 in this paragraph, "SIC" means those classifications contained
10 in the Standard Industrial Classification Manual, 1987, as
11 published by the Office of Management and Budget, Executive
12 Office of the President.

13 3. Possession by a seller of a written certification
14 by the purchaser, certifying the purchaser's entitlement to an
15 exemption permitted by this subsection, relieves the seller
16 from the responsibility of collecting the tax on the
17 nontaxable amounts, and the department shall look solely to
18 the purchaser for recovery of such tax if it determines that
19 the purchaser was not entitled to the exemption.

20 4. Such exemption shall be applied as follows:

21 a. Beginning July 1, 1996, 20 percent of the charges
22 for such electricity shall be exempt.

23 b. Beginning July 1, 1997, 40 percent of the charges
24 for such electricity shall be exempt.

25 c. Beginning July 1, 1998, 60 percent of the charges
26 for such electricity or steam shall be exempt.

27 d. Beginning July 1, 1999, 80 percent of the charges
28 for such electricity or steam shall be exempt.

29 e. Beginning July 1, 2000, 100 percent of the charges
30 for such electricity or steam shall be exempt.

31

1 5. Notwithstanding any other provision in this
2 paragraph to the contrary, in order to receive the exemption
3 provided in this paragraph a taxpayer must first register with
4 the WAGES Program Business Registry established by the local
5 WAGES coalition for the area in which the taxpayer is located.
6 Such registration establishes a commitment on the part of the
7 taxpayer to hire WAGES program participants to the maximum
8 extent possible consistent with the nature of their business.

9 6.a. In order to determine whether the exemption
10 provided in this paragraph from the tax on charges for
11 electricity or steam has an effect on retaining or attracting
12 companies to this state, the Office of Program Policy Analysis
13 and Government Accountability shall ~~periodically~~ monitor and
14 report on the industries receiving the exemption.

15 ~~b. The first report shall be submitted no later than~~
16 ~~January 1, 1997, and must be conducted in such a manner as to~~
17 ~~specifically determine the number of companies within each SIC~~
18 ~~Industry Major Group receiving the exemption as of September~~
19 ~~1, 1996, and the number of individuals employed by companies~~
20 ~~within each SIC Industry Major Group receiving the exemption~~
21 ~~as of September 1, 1996.~~

22 b.e. The ~~second~~ report shall be submitted no later
23 than January 1, 2001, and must be comprehensive in scope, but,
24 at a minimum, must be conducted in such a manner as to
25 specifically determine the number of companies within each SIC
26 Industry Major Group receiving the exemption as of September
27 1, 2000, the number of individuals employed by companies
28 within each SIC Industry Major Group receiving the exemption
29 as of September 1, 2000, whether the change, if any, in such
30 number of companies or employees is attributable to the
31 exemption provided in this paragraph, whether it would be

1 sound public policy to continue or discontinue the exemption,
2 and the consequences of doing so.

3 c.d. The report ~~Both reports~~ shall be submitted to the
4 President of the Senate, the Speaker of the House of
5 Representatives, the Senate Minority Leader, and the House
6 Minority Leader.

7 Section 15. Section 414.029, Florida Statutes, is
8 amended to read:

9 414.029 WAGES Program Business Registry.--Each local
10 WAGES coalition created pursuant to s. 414.028 must establish
11 a business registry for business firms committed to assist in
12 the effort of finding jobs for WAGES Program participants.
13 Registered businesses agree to work with the coalition and to
14 hire WAGES Program participants to the maximum extent possible
15 consistent with the nature of their business. Each quarter,
16 the coalition must publish a list of businesses registered as
17 a prerequisite for receiving a tax exemption provided under s.
18 212.08(5)(b) or (7)(hh)~~(ii)~~ and the number of jobs each has
19 provided for program participants.

20 Section 16. Subsection (18) of section 212.097,
21 Florida Statutes, is repealed.

22 Section 17. Subsection (14) of section 212.098,
23 Florida Statutes, is repealed.

24 Section 18. Effective July 1, 2000, subsection (7) of
25 section 212.20, Florida Statutes, is repealed.

26 Section 19. Section 212.215, Florida Statutes, is
27 repealed.

28 Section 20. Section 213.01, Florida Statutes, is
29 repealed.

30 Section 21. Section 213.065, Florida Statutes, is
31 repealed.

1 Section 22. Section 213.066, Florida Statutes, is
2 repealed.

3 Section 23. Section 215.3208, Florida Statutes, is
4 amended to read:

5 215.3208 Trust funds; ~~schedule for termination;~~
6 legislative review.--

7 ~~(1) Except for those trust funds exempt from automatic~~
8 ~~termination pursuant to the provisions of s. 19(f)(3), Art.~~
9 ~~III of the State Constitution, trust funds administered by the~~
10 ~~following entities shall be reviewed and may be terminated or~~
11 ~~re-created by the Legislature, as appropriate, during the~~
12 ~~regular session of the Legislature in the year indicated:~~

13 ~~(a) In 1994:~~

- 14 ~~1. Department of Corrections.~~
- 15 ~~2. Department of Highway Safety and Motor Vehicles.~~
- 16 ~~3. Department of Law Enforcement.~~
- 17 ~~4. Department of Legal Affairs.~~
- 18 ~~5. Department of the Lottery.~~
- 19 ~~6. Department of Management Services.~~
- 20 ~~7. Department of Military Affairs.~~
- 21 ~~8. Department of Transportation.~~
- 22 ~~9. Game and Fresh Water Fish Commission.~~
- 23 ~~10. Judicial branch.~~
- 24 ~~11. Justice Administrative Commission.~~
- 25 ~~12. Parole Commission.~~

26 ~~(b) In 1995:~~

- 27 ~~1. Department of Agriculture and Consumer Services.~~
- 28 ~~2. Department of Banking and Finance.~~
- 29 ~~3. Department of Citrus.~~
- 30 ~~4. Department of Education.~~
- 31 ~~5. Department of Environmental Protection.~~

1 ~~6. Department of Revenue.~~
2 ~~7. Executive Office of the Governor.~~
3 ~~8. Florida Public Service Commission.~~
4 ~~(c) In 1996:~~
5 ~~1. Agency for Health Care Administration.~~
6 ~~2. Commission on Ethics.~~
7 ~~3. Department of Business and Professional Regulation.~~
8 ~~4. Department of Children and Family Services.~~
9 ~~5. Department of Commerce.~~
10 ~~6. Department of Community Affairs.~~
11 ~~7. Department of Elderly Affairs.~~
12 ~~8. Department of Health.~~
13 ~~9. Department of Insurance.~~
14 ~~10. Department of Juvenile Justice.~~
15 ~~11. Department of Labor and Employment Security.~~
16 ~~12. Department of State.~~
17 ~~13. Department of Veterans' Affairs.~~
18 ~~14. Legislative branch.~~
19 ~~(2) All other trust funds not administered by the~~
20 ~~entities listed in subsection (1) and not exempt from~~
21 ~~automatic termination pursuant to the provisions of s.~~
22 ~~19(f)(3), Art. III of the State Constitution shall be reviewed~~
23 ~~and may be terminated or re-created by the Legislature, as~~
24 ~~appropriate, during the 1996 Regular Session of the~~
25 ~~Legislature.~~
26 ~~(1)(3)~~ For the purpose of reviewing trust funds prior
27 to their automatic termination pursuant to the provisions of
28 s. 19(f)(2), Art. III of the State Constitution ~~purposes of~~
29 ~~this section~~, the Legislature shall review the trust funds as
30 they are identified by a unique 6-digit code in the Florida
31 Accounting Information Resource Subsystem at a level composed

1 of the 2-digit organization level 1, the 1-digit state fund
2 type 2, and the first three digits of the fund identifier.
3 When a statutorily created trust fund that was in existence on
4 November 4, 1992, has more than one 6-digit code, the
5 Legislature may treat it as a single trust fund for the
6 purposes of this section. The Legislature may also conduct its
7 review concerning accounts within such trust funds.

8 ~~(2)(4)~~(a) When the Legislature terminates a trust
9 fund, the agency or branch of state government that
10 administers the trust fund shall pay any outstanding debts or
11 obligations of the trust fund as soon as practicable, and the
12 Comptroller shall close out and remove the trust fund from the
13 various state accounting systems, using generally accepted
14 accounting principles concerning assets, liabilities, and
15 warrants outstanding.

16 (b) If the Legislature determines to terminate a trust
17 fund, it may provide for the distribution of moneys in that
18 trust fund. If such a distribution is not provided, the moneys
19 remaining after all outstanding obligations of the trust fund
20 are met shall be deposited in the General Revenue Fund.

21 Section 24. Section 215.821, Florida Statutes, is
22 repealed.

23 Section 25. Section 220.18, Florida Statutes, is
24 repealed.

25 Section 26. Section 193.076, subsection (5) of section
26 193.085, and subsection (4) of section 195.073, Florida
27 Statutes, are repealed.

28 Section 27. Subsection (3) of section 193.077, Florida
29 Statutes, is amended to read:

30 193.077 Notice of new, rebuilt, or expanded
31 property.--

1 (3) Within 10 days of extension or recertification of
2 the assessment rolls pursuant to s. 193.122, whichever is
3 later, the property appraiser shall forward to the department
4 a list of all property of new businesses and property
5 separately assessed as expansion-related or rebuilt property
6 pursuant to s. 193.085(5)~~(6)~~(a). The list shall include the
7 name and address of the business to which the property is
8 assessed, the assessed value of the property, the total taxes
9 levied against the property, the identifying number for the
10 property as shown on the assessment roll, and a description of
11 the property.

12 Section 28. Section 220.188, Florida Statutes, is
13 repealed.

14 Section 29. Subsection (6) of section 220.02, Florida
15 Statutes, is repealed, and subsection (10) of said section is
16 renumbered and amended to read:

17 220.02 Legislative intent.--

18 (9)~~(10)~~ It is the intent of the Legislature that
19 credits against either the corporate income tax or the
20 franchise tax be applied in the following order: those
21 enumerated in s. 220.68, ~~those enumerated in s. 220.18~~, those
22 enumerated in s. 631.828, those enumerated in s. 220.191,
23 those enumerated in s. 220.181, those enumerated in s.
24 220.183, those enumerated in s. 220.182, those enumerated in
25 s. 220.1895, those enumerated in s. 221.02, those enumerated
26 in s. 220.184, those enumerated in s. 220.186, ~~those~~
27 ~~enumerated in s. 220.188~~, those enumerated in s. 220.1845,
28 those enumerated in s. 220.19, and those enumerated in s.
29 220.185.

30 Section 30. Effective July 1, 2000, subsection (9) of
31 section 220.02, Florida Statutes, as renumbered by this act

1 and amended by chapter 99-378, Laws of Florida, is amended to
2 read:

3 220.02 Legislative intent.--

4 (9) It is the intent of the Legislature that credits
5 against either the corporate income tax or the franchise tax
6 be applied in the following order: ~~those enumerated in s.~~
7 ~~220.18~~, those enumerated in s. 631.828, those enumerated in s.
8 220.191, those enumerated in s. 220.181, those enumerated in
9 s. 220.183, those enumerated in s. 220.182, those enumerated
10 in s. 220.1895, those enumerated in s. 221.02, those
11 enumerated in s. 220.184, those enumerated in s. 220.186,
12 ~~those enumerated in s. 220.188~~, those enumerated in s.
13 220.1845, those enumerated in s. 220.19, and those enumerated
14 in s. 220.185.

15 Section 31. Paragraph (c) of subsection (1) of section
16 220.181, Florida Statutes, is amended to read:

17 220.181 Enterprise zone jobs credit.--

18 (1)

19 (c) If this credit is not fully used in any one year,
20 the unused amount may be carried forward for a period not to
21 exceed 5 years. The carryover credit may be used in a
22 subsequent year when the tax imposed by this chapter for such
23 year exceeds the credit for such year after applying the other
24 credits and unused credit carryovers in the order provided in
25 s. 220.02(9)~~(10)~~.

26 Section 32. Subsection (1) of section 220.182, Florida
27 Statutes, is amended to read:

28 220.182 Enterprise zone property tax credit.--

29 (1)(a) Beginning July 1, 1995, there shall be allowed
30 a credit against the tax imposed by this chapter to any
31 business which establishes a new business as defined in s.

1 220.03(1)(p)~~2-~~, expands an existing business as defined in s.
 2 220.03(1)(k)~~2-~~, or rebuilds an existing business as defined in
 3 s. 220.03(1)(u) in this state. The credit shall be computed
 4 annually as ad valorem taxes paid in this state, in the case
 5 of a new business; the additional ad valorem tax paid in this
 6 state resulting from assessments on additional real or
 7 tangible personal property acquired to facilitate the
 8 expansion of an existing business; or the ad valorem taxes
 9 paid in this state resulting from assessments on property
 10 replaced or restored, in the case of a rebuilt business,
 11 including pollution and waste control facilities, or any part
 12 thereof, and including one or more buildings or other
 13 structures, machinery, fixtures, and equipment.

14 (b) If the credit granted pursuant to this section is
 15 not fully used in any one year, the unused amount may be
 16 carried forward for a period not to exceed 5 years. The
 17 carryover credit may be used in a subsequent year when the tax
 18 imposed by this chapter for such year exceeds the credit for
 19 such year under this section after applying the other credits
 20 and unused credit carryovers in the order provided in s.
 21 220.02(9)~~(10)~~. The amount of credit taken under this section
 22 in any one year, however, shall not exceed \$25,000, or, if no
 23 less than 20 percent of the employees of the business are
 24 residents of an enterprise zone, excluding temporary
 25 employees, the amount shall not exceed \$50,000.

26 Section 33. Subsection (3) of section 220.184, Florida
 27 Statutes, is amended to read:

28 220.184 Hazardous waste facility tax credit.--

29 (3) If any credit granted pursuant to this section is
 30 not fully used in the first year for which it becomes
 31 available, the unused amount may be carried forward for a

1 period not to exceed 5 years. The carryover may be used in a
2 subsequent year when the tax imposed by this chapter for such
3 year exceeds the credit for such year under this section after
4 applying the other credits and unused credit carryovers in the
5 order provided in s. 220.02(9)~~(10)~~.

6 Section 34. Paragraph (c) of subsection (1) of section
7 220.1845, Florida Statutes, is amended to read:

8 220.1845 Contaminated site rehabilitation tax
9 credit.--

10 (1) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.--

11 (c) If the credit granted under this section is not
12 fully used in any one year because of insufficient tax
13 liability on the part of the corporation, the unused amount
14 may be carried forward for a period not to exceed 5 years. The
15 carryover credit may be used in a subsequent year when the tax
16 imposed by this chapter for that year exceeds the credit for
17 which the corporation is eligible in that year under this
18 section after applying the other credits and unused carryovers
19 in the order provided by s. 220.02(9)~~(10)~~.

20 Section 35. Section 220.1895, Florida Statutes, is
21 amended to read:

22 220.1895 Rural Job Tax Credit and Urban High-Crime
23 Area Job Tax Credit.--There shall be allowed a credit against
24 the tax imposed by this chapter amounts approved by the Office
25 of Tourism, Trade, and Economic Development pursuant to the
26 Rural Job Tax Credit Program in s. 212.098 and the Urban
27 High-Crime Area Job Tax Credit Program in s. 212.097. A
28 corporation that uses its credit against the tax imposed by
29 this chapter may not take the credit against the tax imposed
30 by chapter 212. If any credit granted under this section is
31 not fully used in the first year for which it becomes

1 available, the unused amount may be carried forward for a
2 period not to exceed 5 years. The carryover may be used in a
3 subsequent year when the tax imposed by this chapter for such
4 year exceeds the credit for such year under this section after
5 applying the other credits and unused credit carryovers in the
6 order provided in s. 220.02(9)~~(10)~~. The Office of Tourism,
7 Trade, and Economic Development shall conduct a review of the
8 Urban High-Crime Area Job Tax Credit and the Rural Job Tax
9 Credit Program and submit its report to the Governor, the
10 President of the Senate, and the Speaker of the House of
11 Representatives by February 1, 2000.

12 Section 36. Paragraph (e) of subsection (1) of section
13 220.19, Florida Statutes, is amended to read:

14 220.19 Child care tax credits.--

15 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.--

16 (e) If the credit granted under this section is not
17 fully used in any one year because of insufficient tax
18 liability on the part of the corporation, the unused amount
19 may be carried forward for a period not to exceed 5 years. The
20 carryover credit may be used in a subsequent year when the tax
21 imposed by this chapter for that year exceeds the credit for
22 which the corporation is eligible in that year under this
23 section after applying the other credits and unused carryovers
24 in the order provided by s. 220.02(9)~~(10)~~.

25 Section 37. Paragraphs (dd), (ee), and (ff) of
26 subsection (1) of section 220.03, Florida Statutes, are
27 repealed, and paragraphs (k), (p), and (t) of said subsection
28 are amended to read:

29 220.03 Definitions.--

30 (1) SPECIFIC TERMS.--When used in this code, and when
31 not otherwise distinctly expressed or manifestly incompatible

1 with the intent thereof, the following terms shall have the
2 following meanings:

3 (k)1. ~~"Expansion of an existing business," for the~~
4 ~~purposes of the gasohol development tax incentive credit,~~
5 ~~refers to capital investment in a productive business~~
6 ~~operation, not defined as a new business, which results in a~~
7 ~~net increase in the amount of real or tangible personal~~
8 ~~property owned by it or, in the case of government-owned real~~
9 ~~property, leased by it, for the purpose of engaging in the~~
10 ~~distillation of ethyl alcohol for use in motor fuels or in the~~
11 ~~manufacture of equipment for the processing and distillation~~
12 ~~of ethyl alcohol for use in motor fuels.~~

13 ~~2.~~ "Expansion of an existing business," for the
14 purposes of the enterprise zone property tax credit, means any
15 business entity authorized to do business in this state as
16 defined in paragraph (e), and any bank or savings and loan
17 association as defined in s. 220.62, subject to the tax
18 imposed by the provisions of this chapter, located in an
19 enterprise zone, which expands by or through additions to real
20 and personal property and which establishes five or more new
21 jobs to employ five or more additional full-time employees at
22 such location. The provisions of this paragraph ~~subparagraph~~
23 shall expire and be void on June 30, 2005.

24 (p)1. ~~"New business," for the purposes of the gasohol~~
25 ~~development tax incentive credit, means a productive business~~
26 ~~operation, which heretofore did not exist in this state,~~
27 ~~engaged in the distillation of ethyl alcohol for use in motor~~
28 ~~fuels or in the manufacture of equipment for the processing~~
29 ~~and distillation of ethyl alcohol for use in motor fuels.~~

30 ~~2.~~ "New business," for the purposes of the enterprise
31 zone property tax credit, means any business entity authorized

1 to do business in this state as defined in paragraph (e), or
2 any bank or savings and loan association as defined in s.
3 220.62, subject to the tax imposed by the provisions of this
4 chapter, first beginning operations on a site located in an
5 enterprise zone and clearly separate from any other commercial
6 or industrial operations owned by the same entity, bank, or
7 savings and loan association and which establishes five or
8 more new jobs to employ five or more additional full-time
9 employees at such location. The provisions of this paragraph
10 ~~subparagraph~~ shall expire and be void on June 30, 2005.

11 (t) "Project" means any activity undertaken by an
12 eligible sponsor, as defined in s. 220.183(2)~~(4)~~(c), which is
13 designed to construct, improve, or substantially rehabilitate
14 housing or commercial, industrial, or public resources and
15 facilities or to improve entrepreneurial and job-development
16 opportunities for low-income persons. The provisions of this
17 paragraph shall expire and be void on June 30, 2005.

18 Section 38. Except as otherwise provided herein, this
19 act shall take effect upon becoming a law.
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