

Bill No. CS for CS for CS for SB 406, 1st Eng.

Amendment No. \_\_\_\_

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Senator Hargrett moved the following amendment:

**Senate Amendment (with title amendment)**

On page 23, line 1, through page 24, line 4, delete those lines

insert:

Section 12. Florida-Caribbean Basin Trade Initiative.--

(1) Contingent upon a specific appropriation, the Seaport Employment Training Grant Program (STEP) shall establish and administer the Florida-Caribbean Basin Trade Initiative for the purpose of assisting small and medium-sized businesses to become involved in international activities and helping them to identify markets with product demand, identify strategic alliances in those markets, and obtain the financing to effectuate trade opportunities in the Caribbean Basin. The initiative must focus assistance to businesses located in urban communities. The initiative shall offer export readiness, assistance and referral services, internships, seminars, workshops, conferences, and e-commerce plus

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1 mentoring and matchmaking services, but shall coordinate with  
2 and not duplicate those services provided by Enterprise  
3 Florida, Inc.

4 (2) To enhance initiative effectiveness and leverage  
5 resources, STEP shall coordinate initiative activities with  
6 Enterprise Florida, Inc., United States Export Assistance  
7 Centers, Florida Export Finance Corporation, Florida Trade  
8 Data Center, Small Business Development Centers, and any other  
9 organizations STEP deems appropriate. The coordination may  
10 encompass export assistance and referral services, export  
11 financing, job-training programs, educational programs, market  
12 research and development, market promotion, trade missions,  
13 e-commerce, and mentoring and matchmaking services relative to  
14 the expansion of trade between Florida and the Caribbean  
15 Basin. The initiative shall also form alliances with  
16 multilateral, international, and domestic funding programs  
17 from Florida, the United States, and the Caribbean Basin to  
18 coordinate systems and programs for fundamental assistance in  
19 facilitating trade and investment.

20 (3) STEP shall administer the Florida-Caribbean Basin  
21 Trade Initiative pursuant to a performance-based contract with  
22 the Office of Tourism, Trade, and Economic Development. The  
23 Office of Tourism, Trade, and Economic Development shall  
24 develop performance measures, standards, and sanctions for the  
25 initiative. Performance measures must include, but are not  
26 limited to, the number of businesses assisted; the number of  
27 urban businesses assisted; and the increase in value of  
28 exports to the Caribbean which is attributable to the  
29 initiative.

30 Section 13. Paragraphs (n) and (o) are added to  
31 subsection (5) of section 212.08, Florida Statutes, to read:

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1           212.08 Sales, rental, use, consumption, distribution,  
2 and storage tax; specified exemptions.--The sale at retail,  
3 the rental, the use, the consumption, the distribution, and  
4 the storage to be used or consumed in this state of the  
5 following are hereby specifically exempt from the tax imposed  
6 by this chapter.

7           (5) EXEMPTIONS; ACCOUNT OF USE.--

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

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

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

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

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

20           2. Building materials used in the construction of a  
21 qualified home and the costs of labor associated with the  
22 construction of a qualified home are exempt from the tax  
23 imposed by this chapter upon an affirmative showing to the  
24 satisfaction of the department that the requirements of this  
25 paragraph have been met. This exemption inures to the owner  
26 through a refund of previously paid taxes. To receive this  
27 refund, the owner must file an application under oath with the  
28 department which includes:

29           a. The name and address of the owner.

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

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

2           d. A certification by the local building inspector

3 that the home is substantially completed.

4           e. A sworn statement, under penalty of perjury, from

5 the general contractor licensed in this state with whom the

6 owner contracted to construct the home, which statement lists

7 the building materials used in the construction of the home

8 and the actual cost thereof, the labor costs associated with

9 such construction, and the amount of sales tax paid on these

10 materials and labor costs. If a general contractor was not

11 used, the owner shall provide this information in a sworn

12 statement, under penalty of perjury. Copies of invoices

13 evidencing payment of sales tax must be attached to the sworn

14 statement.

15           f. A sworn statement, under penalty of perjury, from

16 the owner affirming that he or she is occupying the home for

17 residential purposes.

18           3. An application for a refund under this paragraph

19 must be submitted to the department within 6 months after the

20 date the home is deemed to be substantially completed by the

21 local building inspector. Within 30 working days after receipt

22 of the application, the department shall determine if it meets

23 the requirements of this paragraph. A refund approved pursuant

24 to this paragraph shall be made within 30 days after formal

25 approval of the application by the department. The provisions

26 of s. 212.095 do not apply to any refund application made

27 under this paragraph.

28           4. The department shall establish by rule an

29 application form and criteria for establishing eligibility for

30 exemption under this paragraph.

31           5. The exemption shall apply to purchases of materials

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1 on or after July 1, 2000.

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

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

4 a. "Building materials" means tangible personal  
5 property that becomes a component part of a housing project or  
6 a mixed-use project.

7 b. "Housing project" means the conversion of an  
8 existing manufacturing or industrial building to housing units  
9 in an urban high-crime area, enterprise zone, empowerment  
10 zone, Front Porch Community, designated brownfield area, or  
11 urban infill area and in which the developer agrees to set  
12 aside at least 20 percent of the housing units in the project  
13 for low-income and moderate-income persons.

14 c. "Mixed-use project" means the conversion of an  
15 existing manufacturing or industrial building to mixed-use  
16 units that include artists' studios, art and entertainment  
17 services, or other compatible uses. A mixed-use project must  
18 be located in an urban high-crime area, enterprise zone,  
19 empowerment zone, Front Porch Community, designated brownfield  
20 area, or urban infill area and the developer must agree to set  
21 aside at least 20 percent of the square footage of the project  
22 for low-income and moderate-income housing.

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

25 2. Building materials used in the construction of a  
26 housing project or mixed-use project are exempt from the tax  
27 imposed by this chapter upon an affirmative showing to the  
28 satisfaction of the department that the requirements of this  
29 paragraph have been met. This exemption inures to the owner  
30 through a refund of previously paid taxes. To receive this  
31 refund, the owner must file an application under oath with the

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1 department which includes:

2 a. The name and address of the owner.

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

5 c. A copy of the building permit issued for the  
6 project.

7 d. A certification by the local building inspector  
8 that the project is substantially completed.

9 e. A sworn statement, under penalty of perjury, from  
10 the general contractor licensed in this state with whom the  
11 owner contracted to construct the project, which statement  
12 lists the building materials used in the construction of the  
13 project and the actual cost thereof, and the amount of sales  
14 tax paid on these materials. If a general contractor was not  
15 used, the owner shall provide this information in a sworn  
16 statement, under penalty of perjury. Copies of invoices  
17 evidencing payment of sales tax must be attached to the sworn  
18 statement.

19 3. An application for a refund under this paragraph  
20 must be submitted to the department within 6 months after the  
21 date the project is deemed to be substantially completed by  
22 the local building inspector. Within 30 working days after  
23 receipt of the application, the department shall determine if  
24 it meets the requirements of this paragraph. A refund approved  
25 pursuant to this paragraph shall be made within 30 days after  
26 formal approval of the application by the department. The  
27 provisions of s. 212.095 do not apply to any refund  
28 application made under this paragraph.

29 4. The department shall establish by rule an  
30 application form and criteria for establishing eligibility for  
31 exemption under this paragraph.

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

3           Section 14. The agencies involved with the Urban  
4 Infill Implementation Project Grants Program under section  
5 163.2523, Florida Statutes, the State Apartment Incentive Loan  
6 Program under section 420.5087, Florida Statutes, the HOME  
7 Investment Partnership Program under section 420.5089, Florida  
8 Statutes, and the State Housing Tax Credit Program under  
9 section 420.5093, Florida Statutes, shall give priority  
10 consideration to projects that would convert vacant industrial  
11 and manufacturing facilities to affordable housing units  
12 within urban high-crime areas, enterprise zones, empowerment  
13 zones, Front Porch Communities, designated brownfield areas,  
14 or urban infill areas.

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

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1 promote reuse of such facilities.

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3 (Redesignate subsequent sections.)

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

7 And the title is amended as follows:

8 On page 2, line 21, delete that line

9

10 and insert:

11 duties; providing for the establishment of the  
 12 Florida-Caribbean Basin Trade Initiative by the  
 13 Seaport Employment Training Grant Program  
 14 contingent upon a specific appropriation;  
 15 providing purpose of the initiative; providing  
 16 responsibilities of the Seaport Employment  
 17 Training Grant Program; providing for a  
 18 performance-based contract with the Office of  
 19 Tourism, Trade, and Economic Development;  
 20 amending s. 212.08, F.S.; providing an  
 21 exemption from the tax on sales, use, and other  
 22 transactions for building materials used in the  
 23 construction of certain single-family homes  
 24 located in an enterprise zone, empowerment  
 25 zone, or Front Porch Florida Community;  
 26 providing an exemption from the tax on sales,  
 27 use, and other transactions for building  
 28 materials used in the construction of specified  
 29 redevelopment projects; providing requirements  
 30 for refund applications; providing for rules;  
 31 directing the agencies involved with specified



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1           housing programs to give priority consideration  
2           to specified projects in urban-core  
3           neighborhoods; directing the Department of  
4           Community Affairs to propose modifications to  
5           the Brownfields Redevelopment Act and other  
6           economic incentives for consideration by the  
7           Legislature; providing an effective date.  
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