

By the Committee on Commerce and Economic Opportunities

310-1433A-01

1                                   A bill to be entitled  
2           An act relating to economic development;  
3           amending s. 212.08, F.S.; revising certain  
4           procedures and conditions relating to the sales  
5           tax exemption for enterprise-zone building  
6           materials and business property; extending the  
7           community contribution tax credit provisions of  
8           the enterprise zone program to the state sales  
9           tax; amending s. 212.096, F.S.; redefining the  
10          terms "eligible business" and "new employee";  
11          defining the term "jobs"; revising the  
12          computation procedures of the enterprise-zone  
13          jobs credit against sales tax; amending s.  
14          212.098, F.S.; redefining the term "eligible  
15          business"; providing for reduction or waiver of  
16          certain financial match requirements in rural  
17          areas by Rural Economic Development Initiative  
18          agencies and organizations; amending s. 220.03,  
19          F.S.; redefining the terms "new employee" and  
20          "project"; defining the term "new job has been  
21          created"; amending s. 220.181, F.S.; revising  
22          the computation procedures of the  
23          enterprise-zone job credit against the  
24          corporate income tax; amending s. 220.183,  
25          F.S.; revising the eligibility, application,  
26          and administrative requirements of the  
27          community contribution corporate income tax  
28          credit program; increasing the limitation on  
29          annual credits; amending s. 288.018, F.S.;  
30          revising administration and uses of the  
31          Regional Rural Development Grants Program;

1           creating s. 288.019, F.S.; providing for a  
2           review and evaluation process of rural grants  
3           by Rural Economic Development Initiative  
4           agencies; amending s. 288.065, F.S.; expanding  
5           the scope of the Rural Community Revolving Loan  
6           Fund Program; amending s. 288.0656, F.S.;  
7           revising the membership of the Rural Economic  
8           Development Initiative; requiring an annual  
9           designation of staff representatives; amending  
10          s. 288.1088, F.S.; expanding eligible uses of  
11          the Quick Action Closing Fund; amending s.  
12          288.9015, F.S.; revising the duties of  
13          Enterprise Florida, Inc.; amending s. 290.004,  
14          F.S.; defining the term "rural enterprise  
15          zone"; amending s. 290.0065, F.S.; providing  
16          for certain rural enterprise zones; conforming  
17          agency references to changes in program  
18          administration; authorizing the Office of  
19          Tourism, Trade, and Economic Development in  
20          consultation with Enterprise Florida, Inc., to  
21          develop guidelines relating to the designation  
22          of enterprise zones; creating s. 290.00676,  
23          F.S.; authorizing the Office of Tourism, Trade,  
24          and Economic Development to amend the  
25          boundaries of a rural enterprise zone and  
26          providing requirements with respect thereto;  
27          creating s. 290.00677, F.S.; modifying the  
28          employee residency requirements for the  
29          enterprise-zone job credit against the sales  
30          tax and corporate income tax if the business is  
31          located in a rural enterprise zone; creating s.

1 290.00694, F.S.; authorizing the Office of  
2 Tourism, Trade, and Economic Development to  
3 designate rural champion communities as  
4 enterprise zones; providing requirements with  
5 respect thereto; amending s. 290.007, F.S.;  
6 revising the list of enterprise zone incentives  
7 to reflect the creation of a community  
8 contribution sales tax credit program;  
9 repealing s. 370.28(4), F.S., which provides  
10 conditions for tax incentives in enterprise  
11 zone net-ban communities; amending s. 420.507,  
12 F.S.; authorizing the Florida Housing Finance  
13 Corporation to create a recognition program to  
14 support affordable housing; amending s.  
15 624.5105, F.S.; increasing the annual  
16 limitation on community contribution tax  
17 credits; conforming definitions; revising  
18 eligibility and administrative requirements;  
19 providing effective dates.

20  
21 Be It Enacted by the Legislature of the State of Florida:

22  
23 Section 1. Paragraphs (g) and (h) of subsection (5) of  
24 section 212.08, Florida Statutes, are amended, and paragraph  
25 (q) is added to that subsection, to read:

26 212.08 Sales, rental, use, consumption, distribution,  
27 and storage tax; specified exemptions.--The sale at retail,  
28 the rental, the use, the consumption, the distribution, and  
29 the storage to be used or consumed in this state of the  
30 following are hereby specifically exempt from the tax imposed  
31 by this chapter.

1           (5) EXEMPTIONS; ACCOUNT OF USE.--  
2           (g) Building materials used in the rehabilitation of  
3 real property located in an enterprise zone.--  
4           1. Beginning July 1, 1995, building materials used in  
5 the rehabilitation of real property located in an enterprise  
6 zone shall be exempt from the tax imposed by this chapter upon  
7 an affirmative showing to the satisfaction of the department  
8 that the items have been used for the rehabilitation of real  
9 property located in an enterprise zone. Except as provided in  
10 subparagraph 2., this exemption inures to the owner, lessee,  
11 or lessor of the rehabilitated real property located in an  
12 enterprise zone only through a refund of previously paid  
13 taxes. To receive a refund pursuant to this paragraph, the  
14 owner, lessee, or lessor of the rehabilitated real property  
15 located in an enterprise zone must file an application under  
16 oath with the governing body or enterprise zone development  
17 agency having jurisdiction over the enterprise zone where the  
18 business is located, as applicable, which includes:  
19           a. The name and address of the person claiming the  
20 refund.  
21           b. An address and assessment roll parcel number of the  
22 rehabilitated real property in an enterprise zone for which a  
23 refund of previously paid taxes is being sought.  
24           c. A description of the improvements made to  
25 accomplish the rehabilitation of the real property.  
26           d. A copy of the building permit issued for the  
27 rehabilitation of the real property.  
28           e. A sworn statement, under the penalty of perjury,  
29 from the general contractor licensed in this state with whom  
30 the applicant contracted to make the improvements necessary to  
31 accomplish the rehabilitation of the real property, which

1 statement lists the building materials used in the  
2 rehabilitation of the real property, the actual cost of the  
3 building materials, and the amount of sales tax paid in this  
4 state on the building materials. In the event that a general  
5 contractor has not been used, the applicant shall provide this  
6 information in a sworn statement, under the penalty of  
7 perjury. Copies of the invoices which evidence the purchase of  
8 the building materials used in such rehabilitation and the  
9 payment of sales tax on the building materials shall be  
10 attached to the sworn statement provided by the general  
11 contractor or by the applicant. Unless the actual cost of  
12 building materials used in the rehabilitation of real property  
13 and the payment of sales taxes due thereon is documented by a  
14 general contractor or by the applicant in this manner, the  
15 cost of such building materials shall be an amount equal to 40  
16 percent of the increase in assessed value for ad valorem tax  
17 purposes.

18 f. The identifying number assigned pursuant to s.  
19 290.0065 to the enterprise zone in which the rehabilitated  
20 real property is located.

21 g. A certification by the local building code  
22 inspector that the improvements necessary to accomplish the  
23 rehabilitation of the real property are substantially  
24 completed.

25 h. Whether the business is a small business as defined  
26 by s. 288.703(1).

27 i. If applicable, the name and address of each  
28 permanent employee of the business, including, for each  
29 employee who is a resident of an enterprise zone, the  
30 identifying number assigned pursuant to s. 290.0065 to the  
31 enterprise zone in which the employee resides.

1           2. This exemption inures to a city, county, ~~or~~ other  
2 governmental agency, or nonprofit community-based organization  
3 through a refund of previously paid taxes if the building  
4 materials used in the rehabilitation of real property located  
5 in an enterprise zone are paid for from the funds of a  
6 community development block grant, State Housing Initiatives  
7 Partnership Program, or similar grant or loan program. To  
8 receive a refund pursuant to this paragraph, a city, county,  
9 ~~or~~ other governmental agency, or nonprofit community-based  
10 organization must file an application which includes the same  
11 information required to be provided in subparagraph 1. by an  
12 owner, lessee, or lessor of rehabilitated real property. In  
13 addition, the application must include a sworn statement  
14 signed by the chief executive officer of the city, county, ~~or~~  
15 other governmental agency, or nonprofit community-based  
16 organization seeking a refund which states that the building  
17 materials for which a refund is sought were paid for from the  
18 funds of a community development block grant, State Housing  
19 Initiatives Partnership Program, or similar grant or loan  
20 program.

21           3. Within 10 working days after receipt of an  
22 application, the governing body or enterprise zone development  
23 agency shall review the application to determine if it  
24 contains all the information required pursuant to subparagraph  
25 1. or subparagraph 2. and meets the criteria set out in this  
26 paragraph. The governing body or agency shall certify all  
27 applications that contain the information required pursuant to  
28 subparagraph 1. or subparagraph 2. and meet the criteria set  
29 out in this paragraph as eligible to receive a refund. If  
30 applicable, the governing body or agency shall also certify if  
31 20 percent of the employees of the business are residents of

1 an enterprise zone, excluding temporary and part-time  
2 employees. The certification shall be in writing, and a copy  
3 of the certification shall be transmitted to the executive  
4 director of the Department of Revenue. The applicant shall be  
5 responsible for forwarding a certified application to the  
6 department within the time specified in subparagraph 4.

7 4. An application for a refund pursuant to this  
8 paragraph must be submitted to the department within 6 months  
9 after the rehabilitation of the property is deemed to be  
10 substantially completed by the local building code inspector  
11 or within 90 days after the rehabilitated property is first  
12 subject to assessment.

13 5. The provisions of s. 212.095 do not apply to any  
14 refund application made pursuant to this paragraph. No more  
15 than one exemption through a refund of previously paid taxes  
16 for the rehabilitation of real property shall be permitted for  
17 any one parcel of real property. No refund shall be granted  
18 pursuant to this paragraph unless the amount to be refunded  
19 exceeds \$500. No refund granted pursuant to this paragraph  
20 shall exceed the lesser of 97 percent of the Florida sales or  
21 use tax paid on the cost of the building materials used in the  
22 rehabilitation of the real property as determined pursuant to  
23 sub-subparagraph 1.e. or \$5,000, or, if no less than 20  
24 percent of the employees of the business are residents of an  
25 enterprise zone, excluding temporary and part-time employees,  
26 the amount of refund granted pursuant to this paragraph shall  
27 not exceed the lesser of 97 percent of the sales tax paid on  
28 the cost of such building materials or \$10,000. A refund  
29 approved pursuant to this paragraph shall be made within 30  
30 days of formal approval by the department of the application  
31 for the refund.

1           6. The department shall adopt rules governing the  
2 manner and form of refund applications and may establish  
3 guidelines as to the requisites for an affirmative showing of  
4 qualification for exemption under this paragraph.

5           7. The department shall deduct an amount equal to 10  
6 percent of each refund granted under the provisions of this  
7 paragraph from the amount transferred into the Local  
8 Government Half-cent Sales Tax Clearing Trust Fund pursuant to  
9 s. 212.20 for the county area in which the rehabilitated real  
10 property is located and shall transfer that amount to the  
11 General Revenue Fund.

12           8. For the purposes of the exemption provided in this  
13 paragraph:

14           a. "Building materials" means tangible personal  
15 property which becomes a component part of improvements to  
16 real property.

17           b. "Real property" has the same meaning as provided in  
18 s. 192.001(12).

19           c. "Rehabilitation of real property" means the  
20 reconstruction, renovation, restoration, rehabilitation,  
21 construction, or expansion of improvements to real property.

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

24           9. The provisions of this paragraph shall expire and  
25 be void on December 31, 2005.

26           (h) Business property used in an enterprise zone.--

27           1. Beginning July 1, 1995, business property purchased  
28 for use by businesses located in an enterprise zone which is  
29 subsequently used in an enterprise zone shall be exempt from  
30 the tax imposed by this chapter. This exemption inures to the  
31 business only through a refund of previously paid taxes. A



1 refund shall be authorized upon an affirmative showing by the  
2 taxpayer to the satisfaction of the department that the  
3 requirements of this paragraph have been met.

4         2. To receive a refund, the business must file under  
5 oath with the governing body or enterprise zone development  
6 agency having jurisdiction over the enterprise zone where the  
7 business is located, as applicable, an application which  
8 includes:

9             a. The name and address of the business claiming the  
10 refund.

11             b. The identifying number assigned pursuant to s.  
12 290.0065 to the enterprise zone in which the business is  
13 located.

14             c. A specific description of the property for which a  
15 refund is sought, including its serial number or other  
16 permanent identification number.

17             d. The location of the property.

18             e. The sales invoice or other proof of purchase of the  
19 property, showing the amount of sales tax paid, the date of  
20 purchase, and the name and address of the sales tax dealer  
21 from whom the property was purchased.

22             f. Whether the business is a small business as defined  
23 by s. 288.703(1).

24             g. If applicable, the name and address of each  
25 permanent employee of the business, including, for each  
26 employee who is a resident of an enterprise zone, the  
27 identifying number assigned pursuant to s. 290.0065 to the  
28 enterprise zone in which the employee resides.

29         3. Within 10 working days after receipt of an  
30 application, the governing body or enterprise zone development  
31 agency shall review the application to determine if it

1 contains all the information required pursuant to subparagraph  
2 2. and meets the criteria set out in this paragraph. The  
3 governing body or agency shall certify all applications that  
4 contain the information required pursuant to subparagraph 2.  
5 and meet the criteria set out in this paragraph as eligible to  
6 receive a refund. If applicable, the governing body or agency  
7 shall also certify if 20 percent of the employees of the  
8 business are residents of an enterprise zone, excluding  
9 temporary and part-time employees. The certification shall be  
10 in writing, and a copy of the certification shall be  
11 transmitted to the executive director of the Department of  
12 Revenue. The business shall be responsible for forwarding a  
13 certified application to the department within the time  
14 specified in subparagraph 4.

15 4. An application for a refund pursuant to this  
16 paragraph must be submitted to the department within 6 months  
17 after the tax is due on the business property that is  
18 purchased.

19 5. The provisions of s. 212.095 do not apply to any  
20 refund application made pursuant to this paragraph. The amount  
21 refunded on purchases of business property under this  
22 paragraph shall be the lesser of 97 percent of the sales tax  
23 paid on such business property or \$5,000, or, if no less than  
24 20 percent of the employees of the business are residents of  
25 an enterprise zone, excluding temporary and part-time  
26 employees, the amount refunded on purchases of business  
27 property under this paragraph shall be the lesser of 97  
28 percent of the sales tax paid on such business property or  
29 \$10,000. A refund approved pursuant to this paragraph shall be  
30 made within 30 days of formal approval by the department of  
31 the application for the refund. No refund shall be granted

1 under this paragraph unless the amount to be refunded exceeds  
2 \$100 in sales tax paid on purchases made within a 60-day time  
3 period.

4           6. The department shall adopt rules governing the  
5 manner and form of refund applications and may establish  
6 guidelines as to the requisites for an affirmative showing of  
7 qualification for exemption under this paragraph.

8           7. If the department determines that the business  
9 property is used outside an enterprise zone within 3 years  
10 from the date of purchase, the amount of taxes refunded to the  
11 business purchasing such business property shall immediately  
12 be due and payable to the department by the business, together  
13 with the appropriate interest and penalty, computed from the  
14 date of purchase, in the manner provided by this chapter.  
15 Notwithstanding this subparagraph, business property used  
16 exclusively in:

- 17           a. Licensed commercial fishing vessels,  
18           b. Fishing guide boats, or  
19           c. Ecotourism guide boats

20  
21 that leave and return to a fixed location within an area  
22 designated under s. 370.28 are eligible for the exemption  
23 provided under this paragraph if all requirements of this  
24 paragraph are met. Such vessels and boats must be owned by a  
25 business that is eligible to receive the exemption provided  
26 under this paragraph. This exemption does not apply to the  
27 purchase of a vessel or boat.

28           8. The department shall deduct an amount equal to 10  
29 percent of each refund granted under the provisions of this  
30 paragraph from the amount transferred into the Local  
31 Government Half-cent Sales Tax Clearing Trust Fund pursuant to

1 s. 212.20 for the county area in which the business property  
2 is located and shall transfer that amount to the General  
3 Revenue Fund.

4 9. For the purposes of this exemption, "business  
5 property" means new or used property defined as "recovery  
6 property" in s. 168(c) of the Internal Revenue Code of 1954,  
7 as amended, except:

8 a. Property classified as 3-year property under s.  
9 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;

10 b. Industrial machinery and equipment as defined in  
11 sub-subparagraph (b)6.a. and eligible for exemption under  
12 paragraph (b); ~~and~~

13 c. Building materials as defined in sub-subparagraph  
14 (g)8.a.; and

15 d. Business property having a sales price of under  
16 \$500 per unit.

17 10. The provisions of this paragraph shall expire and  
18 be void on December 31, 2005.

19 (g) Community contribution tax credit for donations.--

20 1. Authorization.--Beginning July 1, 2001, persons who  
21 are registered with the department under s. 212.18 to collect  
22 or remit sales or use tax and who make donations to eligible  
23 sponsors are eligible for tax credits against their state  
24 sales and use tax liabilities as provided in this paragraph:

25 a. The credit shall be computed as 50 percent of the  
26 person's approved annual community contribution;

27 b. The credit shall be granted as a refund against  
28 state sales and use taxes reported on returns and remitted in  
29 the 12 months preceding the date of application to the  
30 department for the credit as required in sub-subparagraph 3.c.  
31 If the annual credit is not fully used through such refund

1 because of insufficient tax payments during the applicable  
2 12-month period, the unused amount may be included in an  
3 application for a refund made pursuant to sub-subparagraph  
4 3.c. in subsequent years against the total tax payments made  
5 for such year. Carryover credits may be applied for a 3-year  
6 period without regard to any time limitation that would  
7 otherwise apply under s. 215.26;

8 c. No person shall receive more than \$200,000 in  
9 annual tax credits for all approved community contributions  
10 made in any one year;

11 d. All proposals for the granting of the tax credit  
12 shall require the prior approval of the Office of Tourism,  
13 Trade, and Economic Development;

14 e. The total amount of tax credits which may be  
15 granted for all programs approved under this paragraph, s.  
16 220.183, and s. 624.5105 is \$20 million annually; and

17 f. A person who is eligible to receive the credit  
18 provided for in this paragraph, s. 220.183, or s. 624.5105 may  
19 receive the credit only under the one section of the person's  
20 choice.

21 2. Eligibility requirements.--

22 a. A community contribution by a person must be in the  
23 following form:

24 (I) Cash or other liquid assets;

25 (II) Real property;

26 (III) Goods or inventory; or

27 (IV) Other physical resources as identified by the  
28 Office of Tourism, Trade, and Economic Development.

29 b. All community contributions must be reserved  
30 exclusively for use in a project. As used in this  
31 sub-subparagraph, the term "project" means any activity

1 undertaken by an eligible sponsor which is designed to  
2 construct, improve, or substantially rehabilitate housing that  
3 is affordable to low-income or very-low-income households as  
4 defined in s. 420.9071(19) and (28); designed to provide  
5 commercial, industrial, or public resources and facilities; or  
6 designed to improve entrepreneurial and job-development  
7 opportunities for low-income persons. A project may be the  
8 investment necessary to increase access to high-speed  
9 broadband capability in rural communities with enterprise  
10 zones, including projects that result in improvements to  
11 communications assets that are owned by a business. This  
12 paragraph does not preclude projects that propose to construct  
13 or rehabilitate housing for low-income or very-low-income  
14 households on scattered sites. The Office of Tourism, Trade,  
15 and Economic Development may reserve up to 50 percent of the  
16 available annual tax credits for housing for very-low-income  
17 households pursuant to s. 420.9071(28) for the first 6 months  
18 of the fiscal year. With respect to housing, contributions may  
19 be used to pay the following eligible low-income and  
20 very-low-income housing-related activities:  
21 (I) Project development impact and management fees for  
22 low-income or very-low-income housing projects;  
23 (II) Down payment and closing costs for eligible  
24 persons, as defined in s. 420.9071(19) and (28);  
25 (III) Administrative costs, including housing  
26 counseling and marketing fees, not to exceed 10 percent of the  
27 community contribution, directly related to low-income or  
28 very-low-income projects; and  
29 (IV) Removal of liens recorded against residential  
30 property by municipal, county, or special-district local  
31 governments when satisfaction of the lien is a necessary

1 precedent to the transfer of the property to an eligible  
2 person, as defined in s. 420.9071(19) and (28), for the  
3 purpose of promoting home ownership. Contributions for lien  
4 removal must be received from a nonrelated third party.

5 c. The project must be undertaken by an "eligible  
6 sponsor," which includes:

7 (I) A community action program;

8 (II) A nonprofit community-based development  
9 organization whose mission is the provision of housing for  
10 low-income or very-low-income households or increasing  
11 entrepreneurial and job-development opportunities for  
12 low-income persons;

13 (III) A neighborhood housing services corporation;

14 (IV) A local housing authority created under chapter  
15 421;

16 (V) A community redevelopment agency created under s.  
17 163.356;

18 (VI) The Florida Industrial Development Corporation;

19 (VII) An historic preservation district agency or  
20 organization;

21 (VIII) A regional workforce board;

22 (IX) A direct-support organization as provided in s.  
23 240.551;

24 (X) An enterprise zone development agency created  
25 under s. 290.0056;

26 (XI) A community-based organization incorporated under  
27 chapter 617 which is recognized as educational, charitable, or  
28 scientific pursuant to s. 501(c)(3) of the Internal Revenue  
29 Code and whose by-laws and articles of incorporation include  
30 affordable housing, economic development, or community  
31 development as the primary mission of the corporation;

1           (XII) Units of local government;  
2           (XIII) Units of state government; or  
3           (XIV) Any other agency that the Office of Tourism,  
4 Trade, and Economic Development designates by rule.

5  
6 In no event may a contributing person have a financial  
7 interest in the eligible sponsor.

8           d. The project must be located in an area designated  
9 an enterprise zone or a Front Porch Florida community pursuant  
10 to s. 14.2015(9)(b), unless the project increases access to  
11 high-speed broadband capability for rural communities with  
12 enterprise zones but is physically located outside the  
13 designated rural zone boundaries. Any project designed to  
14 construct or rehabilitate housing for low-income or  
15 very-low-income households as defined in s. 420.0971(19) and  
16 (28) is exempt from the area requirement of this  
17 sub-subparagraph.

18           3. Application requirements.--

19           a. Any eligible sponsor seeking to participate in this  
20 program must submit a proposal to the Office of Tourism,  
21 Trade, and Economic Development which sets forth the name of  
22 the sponsor, a description of the project and the area in  
23 which the project is located, together with such supporting  
24 information as is prescribed by rule. The proposal must also  
25 contain a resolution from the local governmental unit in which  
26 the project is located certifying that the project is  
27 consistent with local plans and regulations.

28           b. Any person seeking to participate in this program  
29 must submit an application for tax credit to the Office of  
30 Tourism, Trade, and Economic Development which sets forth the  
31 name of the sponsor, a description of the project, and the



1 type, value, and purpose of the contribution. The sponsor  
2 shall verify the terms of the application and indicate its  
3 receipt of the contribution, which verification must be in  
4 writing and accompany the application for tax credit. The  
5 person must submit a separate tax credit application to the  
6 office for each individual contribution that it makes to each  
7 individual project.

8 c. Any person who has received notification from the  
9 Office of Tourism, Trade, and Economic Development that a tax  
10 credit has been approved must apply to the department to  
11 receive the refund. Application must be made on the form  
12 prescribed for claiming refunds of sales and use taxes and be  
13 accompanied by a copy of the notification. A person may submit  
14 only one application for refund to the department within any  
15 12-month period.

16 4. Administration.--

17 a. The Office of Tourism, Trade, and Economic  
18 Development may adopt rules pursuant to ss. 120.536(1) and  
19 120.54 necessary to administer this paragraph, including rules  
20 for the approval or disapproval of proposals by a person.

21 b. The decision of the Office of Tourism, Trade, and  
22 Economic Development must be in writing, and, if approved, the  
23 notification shall state the maximum credit allowable to the  
24 person. Upon approval, the office shall transmit a copy of the  
25 decision to the Department of Revenue.

26 c. The Office of Tourism, Trade, and Economic  
27 Development shall periodically monitor all projects in a  
28 manner consistent with available resources to ensure that  
29 resources are used in accordance with this paragraph; however,  
30 each project must be reviewed at least once every 2 years.

31

1           d. The Office of Tourism, Trade, and Economic  
2 Development shall, in consultation with the Department of  
3 Community Affairs, the Florida Housing Finance Corporation,  
4 and the statewide and regional housing and financial  
5 intermediaries, market the availability of the community  
6 contribution tax credit program to community-based  
7 organizations.

8           5. Expiration.--This paragraph expires June 30, 2005;  
9 however, any accrued credit carryover that is unused on that  
10 date may be used until the expiration of the 3-year carryover  
11 period for such credit.

12           Section 2. Effective January 1, 2002, section 212.096,  
13 Florida Statutes, is amended to read:

14           212.096 Sales, rental, storage, use tax; enterprise  
15 zone jobs credit against sales tax.--

16           (1) For the purposes of the credit provided in this  
17 section:

18           (a) "Eligible business" means any sole proprietorship,  
19 firm, partnership, corporation, bank, savings association,  
20 estate, trust, business trust, receiver, syndicate, or other  
21 group or combination, or successor business, located in an  
22 enterprise zone. The business must demonstrate to the  
23 department that the total number of full-time jobs defined  
24 under paragraph (d) has increased from the average of the  
25 previous 12 months or that the business has added a minimum of  
26 five new full-time jobs in an enterprise zone since July 1,  
27 2000.An eligible business does not include any business which  
28 has claimed the credit permitted under s. 220.181 for any new  
29 business employee first beginning employment with the business  
30 after July 1, 1995.

31

1           (b) "Month" means either a calendar month or the time  
2 period from any day of any month to the corresponding day of  
3 the next succeeding month or, if there is no corresponding day  
4 in the next succeeding month, the last day of the succeeding  
5 month.

6           (c) "New employee" means a person residing in an  
7 enterprise zone, ~~a qualified Job Training Partnership Act~~  
8 ~~classroom training participant,~~ or a participant in the  
9 welfare transition program ~~participant~~ who begins employment  
10 with an eligible business after July 1, 1995, and who has not  
11 been previously employed within the preceding 12 months by the  
12 eligible business, or a successor eligible business, claiming  
13 the credit allowed by this section.

14           (d) "Jobs" means full-time positions, as consistent  
15 with terms used by the Agency for Workforce Innovation and the  
16 United States Department of Labor for purposes of unemployment  
17 compensation tax administration and employment estimation  
18 resulting directly from a project in this state. This number  
19 may not include temporary construction jobs involved with the  
20 construction of facilities for the project or any jobs that  
21 have previously been included in any application for tax  
22 refunds under s. 220.181(1).

23  
24 A person shall be deemed to be employed if the person performs  
25 duties in connection with the operations of the business on a  
26 regular, full-time basis, provided the person is performing  
27 such duties for an average of at least 36 hours per week each  
28 month, ~~or a part-time basis, provided the person is performing~~  
29 ~~such duties for an average of at least 20 hours per week each~~  
30 ~~month throughout the year.~~ The person must be performing such  
31 duties at a business site located in the enterprise zone.

1           (2)(a) It is the legislative intent to encourage the  
2 provision of meaningful employment opportunities which will  
3 improve the quality of life of those employed and to encourage  
4 economic expansion of enterprise zones and the state.  
5 Therefore, beginning January ~~July~~ 1, 2002 ~~1995~~, upon an  
6 affirmative showing by a business to the satisfaction of the  
7 department that the requirements of this section have been  
8 met, the business shall be allowed a credit against the tax  
9 remitted under this chapter.

10           (b) The credit shall be computed as 20 ~~follows~~:-  
11           1. ~~Ten~~ percent of the actual monthly wages paid in  
12 this state to each new employee hired when a new job has been  
13 created, as defined under s. 220.03(1)(ff), unless the  
14 business is located within a rural enterprise zone pursuant to  
15 s. 290.004(8), in which case the credit shall be 30 percent of  
16 the actual monthly wages paid whose wages do not exceed \$1,500  
17 a month. If no less than 20 percent of the employees of the  
18 business are residents of an enterprise zone, excluding  
19 temporary and part-time employees, the credit shall be  
20 computed as 30 ~~15~~ percent of the actual monthly wages paid in  
21 this state to each new employee hired when a new job has been  
22 created, unless the business is located within a rural  
23 enterprise zone, in which case the credit shall be 45 percent  
24 of the actual monthly wages paid.†  
25           2. ~~Five percent of the first \$1,500 of actual monthly~~  
26 ~~wages paid in this state for each new employee whose wages~~  
27 ~~exceed \$1,500 a month; or~~  
28           3. ~~Fifteen percent of the first \$1,500 of actual~~  
29 ~~monthly wages paid in this state for each new employee who is~~  
30 ~~a WAGES Program participant pursuant to chapter 414.~~  
31

1 For purposes of this paragraph, monthly wages shall be  
2 computed as one-twelfth of the expected annual wages paid to  
3 such employee. The amount paid as wages to a new employee is  
4 the compensation paid to such employee that is subject to  
5 unemployment tax. The credit shall be allowed for up to 24 ~~12~~  
6 consecutive months, beginning with the first tax return due  
7 pursuant to s. 212.11 after approval by the department.

8 (3) In order to claim this credit, an eligible  
9 business must file under oath with the governing body or  
10 enterprise zone development agency having jurisdiction over  
11 the enterprise zone where the business is located, as  
12 applicable, a statement which includes:

13 (a) For each new employee for whom this credit is  
14 claimed, the employee's name and place of residence, including  
15 the identifying number assigned pursuant to s. 290.0065 to the  
16 enterprise zone in which the employee resides if the new  
17 employee is a person residing in an enterprise zone, and, if  
18 applicable, documentation that the employee is a ~~qualified Job~~  
19 ~~Training Partnership Act classroom training participant or a~~  
20 welfare transition program participant.

21 (b) If applicable, the name and address of each  
22 permanent employee of the business, including, for each  
23 employee who is a resident of an enterprise zone, the  
24 identifying number assigned pursuant to s. 290.0065 to the  
25 enterprise zone in which the employee resides.

26 (c) The name and address of the eligible business.

27 (d) The starting salary or hourly wages paid to the  
28 new employee.

29 (e) Demonstration to the department that the total  
30 number of full-time jobs defined under paragraph (1)(d) has  
31

1 increased in an enterprise zone from the average of the  
2 previous 12 months.

3 (f)~~(e)~~ The identifying number assigned pursuant to s.  
4 290.0065 to the enterprise zone in which the business is  
5 located.

6 (g)~~(f)~~ Whether the business is a small business as  
7 defined by s. 288.703(1).

8 (h)~~(g)~~ Within 10 working days after receipt of an  
9 application, the governing body or enterprise zone development  
10 agency shall review the application to determine if it  
11 contains all the information required pursuant to this  
12 subsection and meets the criteria set out in this section. The  
13 governing body or agency shall certify all applications that  
14 contain the information required pursuant to this subsection  
15 and meet the criteria set out in this section as eligible to  
16 receive a credit. If applicable, the governing body or agency  
17 shall also certify if 20 percent of the employees of the  
18 business are residents of an enterprise zone, excluding  
19 temporary and part-time employees. The certification shall be  
20 in writing, and a copy of the certification shall be  
21 transmitted to the executive director of the Department of  
22 Revenue. The business shall be responsible for forwarding a  
23 certified application to the department within the time  
24 specified in paragraph(i)~~(h)~~.

25 (i)~~(h)~~ All applications for a credit pursuant to this  
26 section must be submitted to the Enterprise Zone Development  
27 Agency ~~department~~ within 6 ~~4~~ months after the new employee is  
28 hired.

29 (4) Within 10 working days after receipt of a  
30 completed application for a credit authorized in this section,  
31 the department shall inform the business that the application

1 has been approved. The credit may be taken on the first return  
2 due after receipt of approval from the department.

3 (5)~~(4)~~ In the event the application is incomplete or  
4 insufficient to support the credit authorized in this section,  
5 the department shall deny the credit and notify the business  
6 of that fact. The business may reapply for this credit.

7 (6)~~(5)~~ The credit provided in this section does not  
8 apply:

9 (a) For any new employee who is an owner, partner, or  
10 stockholder of an eligible business.

11 (b) For any new employee who is employed for any  
12 period less than 3 ~~full~~ calendar months.

13 (7)~~(6)~~ The credit provided in this section shall not  
14 be allowed for any month in which the tax due for such period  
15 or the tax return required pursuant to s. 212.11 for such  
16 period is delinquent.

17 (8)~~(7)~~ In the event an eligible business has a credit  
18 larger than the amount owed the state on the tax return for  
19 the time period in which the credit is claimed, the amount of  
20 the credit for that time period shall be the amount owed the  
21 state on that tax return.

22 (9)~~(8)~~ Any business which has claimed this credit  
23 shall not be allowed any credit under the provisions of s.  
24 220.181 for any new employee beginning employment after July  
25 1, 1995.

26 (10)~~(9)~~ It shall be the responsibility of each  
27 business to affirmatively demonstrate to the satisfaction of  
28 the department that it meets the requirements of this section.

29 (11)~~(10)~~ Any person who fraudulently claims this  
30 credit is liable for repayment of the credit plus a mandatory  
31 penalty of 100 percent of the credit plus interest at the rate

1 provided in this chapter, and such person is guilty of a  
2 misdemeanor of the second degree, punishable as provided in s.  
3 775.082 or s. 775.083.

4 (12)~~(11)~~ The provisions of this section, except for  
5 subsection(11)~~(10)~~, shall expire and be void on December 31,  
6 2005.

7 Section 3. Effective January 1, 2002, subsection (1)  
8 of section 212.098, Florida Statutes, is amended to read:

9 212.098 Rural Job Tax Credit Program.--

10 (1) As used in this section, the term:

11 (a) "Eligible business" means any sole proprietorship,  
12 firm, partnership, or corporation that is located in a  
13 qualified county and is predominantly engaged in, or is  
14 headquarters for a business predominantly engaged in,  
15 activities usually provided for consideration by firms  
16 classified within the following standard industrial  
17 classifications: SIC 01-SIC 09 (agriculture, forestry, and  
18 fishing); SIC 20-SIC 39 (manufacturing); SIC 422 (public  
19 warehousing and storage); SIC 70 (hotels and other lodging  
20 places); SIC 7391 (research and development); SIC 7992 (public  
21 golf courses); and SIC 7996 (amusement parks). A targeted  
22 industry for the Qualified Target Industry Tax Refund Program  
23 pursuant to s. 288.106 is also an eligible business.A call  
24 center or similar customer service operation that services a  
25 multistate market or an international market is also an  
26 eligible business. In addition, the Office of Tourism, Trade,  
27 and Economic Development may, as part of its final budget  
28 request submitted pursuant to s. 216.023, recommend additions  
29 to or deletions from the list of standard industrial  
30 classifications used to determine an eligible business, and  
31 the Legislature may implement such recommendations. Excluded



1 from eligible receipts are receipts from retail sales, except  
2 such receipts for hotels and other lodging places classified  
3 in SIC 70, public golf courses in SIC 7992, and amusement  
4 parks in SIC 7996. For purposes of this paragraph, the term  
5 "predominantly" means that more than 50 percent of the  
6 business's gross receipts from all sources is generated by  
7 those activities usually provided for consideration by firms  
8 in the specified standard industrial classification. The  
9 determination of whether the business is located in a  
10 qualified county and the tier ranking of that county must be  
11 based on the date of application for the credit under this  
12 section. Commonly owned and controlled entities are to be  
13 considered a single business entity.

14 (b) "Qualified employee" means any employee of an  
15 eligible business who performs duties in connection with the  
16 operations of the business on a regular, full-time basis for  
17 an average of at least 36 hours per week for at least 3 months  
18 within the qualified county in which the eligible business is  
19 located. An owner or partner of the eligible business is not a  
20 qualified employee.

21 (c) "Qualified county" means a county that has a  
22 population of fewer than 75,000 persons, or any county that  
23 has a population of 100,000 or less and is contiguous to a  
24 county that has a population of less than 75,000, selected in  
25 the following manner: every third year, the Office of  
26 Tourism, Trade, and Economic Development shall rank and tier  
27 the state's counties according to the following four factors:

- 28 1. Highest unemployment rate for the most recent  
29 36-month period.
- 30 2. Lowest per capita income for the most recent  
31 36-month period.

1           3. Highest percentage of residents whose incomes are  
2 below the poverty level, based upon the most recent data  
3 available.

4           4. Average weekly manufacturing wage, based upon the  
5 most recent data available.

6  
7 Tier-one qualified counties are those ranked 1-5 and represent  
8 the state's least-developed counties according to this  
9 ranking. Tier-two qualified counties are those ranked 6-10,  
10 and tier-three counties are those ranked 11-17.

11 Notwithstanding this definition, "qualified county" also means  
12 a county that contains an area that has been designated as a  
13 federal Enterprise Community pursuant to the 1999 Agricultural  
14 Appropriations Act. Such a designated area shall be ranked in  
15 tier three until the areas are reevaluated by the Office of  
16 Tourism, Trade, and Economic Development.

17           (d) "New business" means any eligible business first  
18 beginning operation on a site in a qualified county and  
19 clearly separate from any other commercial or business  
20 operation of the business entity within a qualified county. A  
21 business entity that operated an eligible business within a  
22 qualified county within the 48 months before the period  
23 provided for application by subsection (2) is not considered a  
24 new business.

25           (e) "Existing business" means any eligible business  
26 that does not meet the criteria for a new business.

27           Section 4. Reduction or waiver of financial match  
28 requirements.--Notwithstanding any other law, the member  
29 agencies and organizations of the Rural Economic Development  
30 Initiative (REDI), as defined in section 288.0656(6)(a),  
31 Florida Statutes, shall review the financial match

1 requirements for projects in rural areas as defined in section  
2 288.0656(2)(b), Florida Statutes.

3 (1) Each agency and organization shall develop a  
4 proposal to waive or reduce the match requirement for rural  
5 areas.

6 (2) Agencies and organizations shall ensure that all  
7 proposals are submitted to the Office of Tourism, Trade, and  
8 Economic Development for review by the REDI agencies.

9 (3) These proposals shall be delivered to the Office  
10 of Tourism, Trade, and Economic Development for distribution  
11 to the REDI agencies and organizations. A meeting of REDI  
12 agencies and organizations must be called within 30 days after  
13 receipt of such proposals for REDI comment and recommendations  
14 on each proposal.

15 (4) Waivers and reductions must be requested by the  
16 county or community, and such county or community must have  
17 three or more of the factors identified in section  
18 288.0656(2)(a), Florida Statutes.

19 (5) Any other funds available to the project may be  
20 used for financial match of federal programs when there is  
21 fiscal hardship and the match requirements may not be waived  
22 or reduced.

23 (6) When match requirements are not reduced or  
24 eliminated, donations of land, though usually not recognized  
25 as an in-kind match, may be permitted.

26 (7) To the fullest extent possible, agencies and  
27 organizations shall expedite the rule adoption and amendment  
28 process if necessary to incorporate the reduction in match by  
29 rural areas in fiscal distress.

30  
31

1           (8) REDI shall include in its annual report an  
2 evaluation on the status of changes to rules, number of awards  
3 made with waivers, and recommendations for future changes.

4           Section 5. Subsection (1) of section 220.03, Florida  
5 Statutes, is amended to read:

6           220.03 Definitions.--

7           (1) SPECIFIC TERMS.--When used in this code, and when  
8 not otherwise distinctly expressed or manifestly incompatible  
9 with the intent thereof, the following terms shall have the  
10 following meanings:

11           (a) "Ad valorem taxes paid" means 96 percent of  
12 property taxes levied for operating purposes and does not  
13 include interest, penalties, or discounts foregone. In  
14 addition, the term "ad valorem taxes paid," for purposes of  
15 the credit in s. 220.182, means the ad valorem tax paid on new  
16 or additional real or personal property acquired to establish  
17 a new business or facilitate a business expansion, including  
18 pollution and waste control facilities, or any part thereof,  
19 and including one or more buildings or other structures,  
20 machinery, fixtures, and equipment. The provisions of this  
21 paragraph shall expire and be void on June 30, 2005.

22           (b) "Affiliated group of corporations" means two or  
23 more corporations which constitute an affiliated group of  
24 corporations as defined in s. 1504(a) of the Internal Revenue  
25 Code.

26           (c) "Business" or "business firm" means any business  
27 entity authorized to do business in this state as defined in  
28 paragraph (e), and any bank or savings and loan association as  
29 defined in s. 220.62, subject to the tax imposed by the  
30 provisions of this chapter. The provisions of this paragraph  
31 shall expire and be void on June 30, 2005.

1 (d) "Community contribution" means the grant by a  
2 business firm of any of the following items:

- 3 1. Cash or other liquid assets.
- 4 2. Real property.
- 5 3. Goods or inventory.
- 6 4. Other physical resources as identified by the  
7 department.

8  
9 The provisions of this paragraph shall expire and be void on  
10 June 30, 2005.

11 (e) "Corporation" includes all domestic corporations;  
12 foreign corporations qualified to do business in this state or  
13 actually doing business in this state; joint-stock companies;  
14 limited liability companies, under chapter 608; common-law  
15 declarations of trust, under chapter 609; corporations not for  
16 profit, under chapter 617; agricultural cooperative marketing  
17 associations, under chapter 618; professional service  
18 corporations, under chapter 621; foreign unincorporated  
19 associations, under chapter 622; private school corporations,  
20 under chapter 623; foreign corporations not for profit which  
21 are carrying on their activities in this state; and all other  
22 organizations, associations, legal entities, and artificial  
23 persons which are created by or pursuant to the statutes of  
24 this state, the United States, or any other state, territory,  
25 possession, or jurisdiction. The term "corporation" does not  
26 include proprietorships, even if using a fictitious name;  
27 partnerships of any type, as such; limited liability companies  
28 that are taxable as partnerships for federal income tax  
29 purposes; state or public fairs or expositions, under chapter  
30 616; estates of decedents or incompetents; testamentary  
31 trusts; or private trusts.

1 (f) "Department" means the Department of Revenue of  
2 this state.

3 (g) "Director" means the executive director of the  
4 Department of Revenue and, when there has been an appropriate  
5 delegation of authority, the executive director's delegate.

6 (h) "Earned," "accrued," "paid," or "incurred" shall  
7 be construed according to the method of accounting upon the  
8 basis of which a taxpayer's income is computed under this  
9 code.

10 (i) "Emergency," as used in s. 220.02 and in paragraph  
11 (u) of this subsection, means occurrence of widespread or  
12 severe damage, injury, or loss of life or property proclaimed  
13 pursuant to s. 14.022 or declared pursuant to s. 252.36. The  
14 provisions of this paragraph shall expire and be void on June  
15 30, 2005.

16 (j) "Enterprise zone" means an area in the state  
17 designated pursuant to s. 290.0065. The provisions of this  
18 paragraph shall expire and be void on June 30, 2005.

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

30 (l) "Fiscal year" means an accounting period of 12  
31 months or less ending on the last day of any month other than

1 December or, in the case of a taxpayer with an annual  
2 accounting period of 52-53 weeks under s. 441(f) of the  
3 Internal Revenue Code, the period determined under that  
4 subsection.

5 (m) "Includes" or "including," when used in a  
6 definition contained in this code, shall not be deemed to  
7 exclude other things otherwise within the meaning of the term  
8 defined.

9 (n) "Internal Revenue Code" means the United States  
10 Internal Revenue Code of 1986, as amended and in effect on  
11 January 1, 2000, except as provided in subsection (3).

12 (o) "Local government" means any county or  
13 incorporated municipality in the state. The provisions of this  
14 paragraph shall expire and be void on June 30, 2005.

15 (p) "New business," for the purposes of the enterprise  
16 zone property tax credit, means any business entity authorized  
17 to do business in this state as defined in paragraph (e), or  
18 any bank or savings and loan association as defined in s.  
19 220.62, subject to the tax imposed by the provisions of this  
20 chapter, first beginning operations on a site located in an  
21 enterprise zone and clearly separate from any other commercial  
22 or industrial operations owned by the same entity, bank, or  
23 savings and loan association and which establishes five or  
24 more new jobs to employ five or more additional full-time  
25 employees at such location. The provisions of this paragraph  
26 shall expire and be void on June 30, 2005.

27 (q) "New employee," for the purposes of the enterprise  
28 zone jobs credit, means a person residing in an enterprise  
29 zone, ~~a qualified Job Training Partnership Act classroom~~  
30 ~~training participant, or a WAGES Program participant~~ in the  
31 welfare transition program who is employed at a business

1 | located in an enterprise zone who begins employment in the  
2 | operations of the business after July 1, 1995, and who has not  
3 | been previously employed within the preceding 12 months by the  
4 | business or a successor business claiming the credit pursuant  
5 | to s. 220.181. A person shall be deemed to be employed by such  
6 | a business if the person performs duties in connection with  
7 | the operations of the business on a full-time basis, provided  
8 | she or he is performing such duties for an average of at least  
9 | 36 hours per week each month, ~~or a part-time basis, provided~~  
10 | ~~she or he is performing such duties for an average of at least~~  
11 | ~~20 hours per week each month throughout the year.~~ The person  
12 | must be performing such duties at a business site located in  
13 | an enterprise zone. The provisions of this paragraph shall  
14 | expire and be void on June 30, 2005.

15 |         (r) "Nonbusiness income" means rents and royalties  
16 | from real or tangible personal property, capital gains,  
17 | interest, dividends, and patent and copyright royalties, to  
18 | the extent that they do not arise from transactions and  
19 | activities in the regular course of the taxpayer's trade or  
20 | business. The term "nonbusiness income" does not include  
21 | income from tangible and intangible property if the  
22 | acquisition, management, and disposition of the property  
23 | constitute integral parts of the taxpayer's regular trade or  
24 | business operations, or any amounts which could be included in  
25 | apportionable income without violating the due process clause  
26 | of the United States Constitution. For purposes of this  
27 | definition, "income" means gross receipts less all expenses  
28 | directly or indirectly attributable thereto. Functionally  
29 | related dividends are presumed to be business income.

30 |         (s) "Partnership" includes a syndicate, group, pool,  
31 | joint venture, or other unincorporated organization through or



1 by means of which any business, financial operation, or  
2 venture is carried on, including a limited partnership; and  
3 the term "partner" includes a member having a capital or a  
4 profits interest in a partnership.

5 (t) "Project" means any activity undertaken by an  
6 eligible sponsor, as defined in s. 220.183(2)(c), which is  
7 designed to construct, improve, or substantially rehabilitate  
8 housing that is affordable to low-income or very-low-income  
9 households as defined in s. 420.9071(19) and (28); designed to  
10 provide commercial, industrial, or public resources and  
11 facilities; or designed to improve entrepreneurial and  
12 job-development opportunities for low-income persons. A  
13 project may be the investment necessary to increase access to  
14 high-speed broadband capability in rural communities with  
15 enterprise zones, including projects that result in  
16 improvements to communications assets that are owned by a  
17 business. This paragraph does not preclude projects that  
18 propose to construct or rehabilitate low-income or  
19 very-low-income housing on scattered sites. The Office of  
20 Tourism, Trade, and Economic Development may reserve up to 50  
21 percent of the available annual tax credits under s. 220.181  
22 for housing for very-low-income households pursuant to s.  
23 420.9071(28) for the first 6 months of the fiscal year. With  
24 respect to housing, contributions may be used to pay the  
25 following eligible project-related activities:

26 1. Project development, impact, and management fees  
27 for low-income or very-low-income housing projects;

28 2. Down payment and closing costs for eligible  
29 persons, as defined in s. 420.9071(19) and (28);

30 3. Administrative costs, including housing counseling  
31 and marketing fees, not to exceed 10 percent of the community

1 contribution, directly related to low-income or  
2 very-low-income projects; and

3 4. Removal of liens recorded against residential  
4 property by municipal, county, or special-district local  
5 governments when satisfaction of the lien is a necessary  
6 precedent to the transfer of the property to an eligible  
7 person, as defined in s. 420.9071(19) and (28), for the  
8 purpose of promoting home ownership. Contributions for lien  
9 removal must be received from a nonrelated third party.

10 ~~"Project" means any activity undertaken by an eligible~~  
11 ~~sponsor, as defined in s. 220.183(2)(c), which is designed to~~  
12 ~~construct, improve, or substantially rehabilitate housing or~~  
13 ~~commercial, industrial, or public resources and facilities or~~  
14 ~~to improve entrepreneurial and job-development opportunities~~  
15 ~~for low-income persons.~~

16  
17 The provisions of this paragraph shall expire and be void on  
18 June 30, 2005.

19 (u) "Rebuilding of an existing business" means  
20 replacement or restoration of real or tangible property  
21 destroyed or damaged in an emergency, as defined in paragraph  
22 (i), after July 1, 1995, in an enterprise zone, by a business  
23 entity authorized to do business in this state as defined in  
24 paragraph (e), or a bank or savings and loan association as  
25 defined in s. 220.62, subject to the tax imposed by the  
26 provisions of this chapter, located in the enterprise zone.

27 The provisions of this paragraph shall expire and be void on  
28 June 30, 2005.

29 (v) "Regulations" includes rules promulgated, and  
30 forms prescribed, by the department.

31

1           (w) "Returns" includes declarations of estimated tax  
2 required under this code.

3           (x) "Secretary" means the secretary of the Department  
4 of Commerce. The provisions of this paragraph shall expire and  
5 be void on June 30, 2005.

6           (y) "State," when applied to a jurisdiction other than  
7 Florida, means any state of the United States, the District of  
8 Columbia, the Commonwealth of Puerto Rico, any territory or  
9 possession of the United States, and any foreign country, or  
10 any political subdivision of any of the foregoing.

11           (z) "Taxable year" means the calendar or fiscal year  
12 upon the basis of which net income is computed under this  
13 code, including, in the case of a return made for a fractional  
14 part of a year, the period for which such return is made.

15           (aa) "Taxpayer" means any corporation subject to the  
16 tax imposed by this code, and includes all corporations for  
17 which a consolidated return is filed under s. 220.131.  
18 However, "taxpayer" does not include a corporation having no  
19 individuals (including individuals employed by an affiliate)  
20 receiving compensation in this state as defined in s. 220.15  
21 when the only property owned or leased by said corporation  
22 (including an affiliate) in this state is located at the  
23 premises of a printer with which it has contracted for  
24 printing, if such property consists of the final printed  
25 product, property which becomes a part of the final printed  
26 product, or property from which the printed product is  
27 produced.

28           (bb) "Functionally related dividends" include the  
29 following types of dividends:

30           1. Those received from a subsidiary of which the  
31 voting stock is more than 50 percent owned or controlled by

1 the taxpayer or members of its affiliated group and which is  
2 engaged in the same general line of business.

3           2. Those received from any corporation which is either  
4 a significant source of supply for the taxpayer or its  
5 affiliated group or a significant purchaser of the output of  
6 the taxpayer or its affiliated group, or which sells a  
7 significant part of its output or obtains a significant part  
8 of its raw materials or input from the taxpayer or its  
9 affiliated group. "Significant" means an amount of 15 percent  
10 or more.

11           3. Those resulting from the investment of working  
12 capital or some other purpose in furtherance of the taxpayer  
13 or its affiliated group.

14

15 However, dividends not otherwise subject to tax under this  
16 chapter are excluded.

17           (cc) "Child care facility startup costs" means  
18 expenditures for substantial renovation, equipment, including  
19 playground equipment and kitchen appliances and cooking  
20 equipment, real property, including land and improvements, and  
21 for reduction of debt, made in connection with a child care  
22 facility as defined by s. 402.302, or any facility providing  
23 daily care to children who are mildly ill, which is located in  
24 this state on the taxpayer's premises and used by the  
25 employees of the taxpayer.

26           (dd) "Operation of a child care facility" means  
27 operation of a child care facility as defined by s. 402.302,  
28 or any facility providing daily care to children who are  
29 mildly ill, which is located in this state within 5 miles of  
30 at least one place of business of the taxpayer and which is  
31 used by the employees of the taxpayer.

1 (ee) "Citrus processing company" means a corporation  
2 which, during the 60-month period ending on December 31, 1997,  
3 had derived more than 50 percent of its total gross receipts  
4 from the processing of citrus products and the manufacture of  
5 juices.

6 (ff) "New job has been created" means that the total  
7 number of full-time jobs defined under s. 212.096(1)(d) has  
8 increased in an enterprise zone from the average of the  
9 previous 12 months, as demonstrated to the department by a  
10 business located in the enterprise zone.

11 Section 6. Effective January 1, 2002, subsections (1)  
12 and (2) of section 220.181, Florida Statutes, are amended to  
13 read:

14 220.181 Enterprise zone jobs credit.--

15 (1)(a) Beginning January ~~July~~ 1, 2002 ~~1995~~, there  
16 shall be allowed a credit against the tax imposed by this  
17 chapter to any business located in an enterprise zone which  
18 demonstrates to the department that the total number of  
19 full-time jobs defined under s. 212.096(1)(d) has increased  
20 from the average of the previous 12 months or that the  
21 business has added a minimum of five new full-time jobs in an  
22 enterprise zone since July 1, 2000 ~~employs one or more new~~  
23 ~~employees~~. The credit shall be computed as 20 ~~follows~~:

24 ~~1. Ten~~ percent of the actual monthly wages paid in  
25 this state to each new employee hired when a new job has been  
26 created, as defined under s. 220.03(1)(ff), unless the  
27 business is located in a rural enterprise zone, pursuant to s.  
28 290.004(8), in which case the credit shall be 30 percent of  
29 the actual monthly wages paid ~~whose wages do not exceed \$1,500~~  
30 ~~a month~~. If no less than 20 percent of the employees of the  
31 business are residents of an enterprise zone, excluding

1 temporary and part-time employees, the credit shall be  
2 computed as 30 ~~±~~5 percent of the actual monthly wages paid in  
3 this state to each new employee hired when a new job has been  
4 created, unless the business is located in a rural enterprise  
5 zone, in which case the credit shall be 45 percent of the  
6 actual monthly wages paid, for a period of up to 24 ~~±~~2  
7 consecutive months.†

8 ~~2. Five percent of the first \$1,500 of actual monthly~~  
9 ~~wages paid in this state for each new employee whose wages~~  
10 ~~exceed \$1,500 a month; or~~

11 ~~3. Fifteen percent of the first \$1,500 of actual~~  
12 ~~monthly wages paid in this state for each new employee who is~~  
13 ~~a welfare transition program participant.~~

14 (b) This credit applies only with respect to wages  
15 subject to unemployment tax and does not apply for any new  
16 employee who is employed for any period less than 3 full  
17 months.

18 (c) If this credit is not fully used in any one year,  
19 the unused amount may be carried forward for a period not to  
20 exceed 5 years. The carryover credit may be used in a  
21 subsequent year when the tax imposed by this chapter for such  
22 year exceeds the credit for such year after applying the other  
23 credits and unused credit carryovers in the order provided in  
24 s. 220.02(8).

25 (2) When filing for an enterprise zone jobs credit, a  
26 business must file under oath with the governing body or  
27 enterprise zone development agency having jurisdiction over  
28 the enterprise zone where the business is located, as  
29 applicable, a statement which includes:

30 (a) For each new employee for whom this credit is  
31 claimed, the employee's name and place of residence during the

1 taxable year, including the identifying number assigned  
2 pursuant to s. 290.0065 to the enterprise zone in which the  
3 new employee resides if the new employee is a person residing  
4 in an enterprise zone, and, if applicable, documentation that  
5 the employee is a ~~qualified Job Training Partnership Act~~  
6 ~~classroom training participant or a~~ welfare transition program  
7 participant.

8 (b) If applicable, the name and address of each  
9 permanent employee of the business, including, for each  
10 employee who is a resident of an enterprise zone, the  
11 identifying number assigned pursuant to s. 290.0065 to the  
12 enterprise zone in which the employee resides.

13 (c) The name and address of the business.

14 (d) The identifying number assigned pursuant to s.  
15 290.0065 to the enterprise zone in which the eligible business  
16 is located.

17 (e) The salary or hourly wages paid to each new  
18 employee claimed.

19 (f) Demonstration to the department that the total  
20 number of full-time jobs defined under s. 212.096(1)(d) has  
21 increased from the average of the previous 12 months.

22 (g)~~(f)~~ Whether the business is a small business as  
23 defined by s. 288.703(1).

24 Section 7. Subsections (1), (2), (3), and (4) of  
25 section 220.183, Florida Statutes, are amended to read:

26 220.183 Community contribution tax credit.--

27 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX  
28 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM  
29 SPENDING.--

30  
31

1 (a) There shall be allowed a credit of 50 percent of a  
2 community contribution against any tax due for a taxable year  
3 under this chapter.

4 (b) No business firm shall receive more than \$200,000  
5 in annual tax credits for all approved community contributions  
6 made in any one year.

7 (c) The total amount of tax credit which may be  
8 granted for all programs approved under this section, s.  
9 212.08(5)(g), and s. 624.5105 is \$20~~\$10~~ million annually.

10 (d) All proposals for the granting of the tax credit  
11 shall require the prior approval of the Office of Tourism,  
12 Trade, and Economic Development.

13 (e) If the credit granted pursuant to this section is  
14 not fully used in any one year because of insufficient tax  
15 liability on the part of the business firm, the unused amount  
16 may be 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(8).

22 (f) A taxpayer who files a Florida consolidated return  
23 as a member of an affiliated group pursuant to s. 220.131(1)  
24 may be allowed the credit on a consolidated return basis.

25 (g) A taxpayer who is eligible to receive the credit  
26 provided for in s. 624.5105 is not eligible to receive the  
27 credit provided by this section.

28 (2) ELIGIBILITY REQUIREMENTS.--

29 (a) All community contributions by a business firm  
30 shall be in the form specified in s. 220.03(1)(d).

31



1 (b) All community contributions must be reserved  
2 exclusively for use in projects as defined in s. 220.03(1)(t).  
3 The Office of Tourism, Trade, and Economic Development may  
4 reserve up to 50 percent of the available annual tax credits  
5 for housing for very-low-income households pursuant to s.  
6 420.9071(28), for the first 6 months of the fiscal year.

7 (c) The project must be undertaken by an "eligible  
8 sponsor," defined here as:

9 1. A community action program;

10 2. A nonprofit community-based ~~community~~ development  
11 organization whose mission is the provision of housing for  
12 low-income or very-low-income households or increasing  
13 entrepreneurial and job-development opportunities for  
14 low-income persons ~~corporation~~;

15 3. A neighborhood housing services corporation;

16 4. A local housing authority, created pursuant to  
17 chapter 421;

18 5. A community redevelopment agency, created pursuant  
19 to s. 163.356;

20 6. The Florida Industrial Development Corporation;

21 7. An historic preservation district agency or  
22 organization;

23 8. A regional workforce board ~~private industry~~  
24 ~~council~~;

25 9. A direct-support organization as provided in s.  
26 240.551;

27 10. An enterprise zone development agency created  
28 pursuant to s. 290.0056 ~~s. 290.0057~~; or

29 11. A community-based organization incorporated under  
30 chapter 617 which is recognized as educational, charitable, or  
31 scientific pursuant to s. 501(c)(3) of the Internal Revenue

1 Code and whose by-laws and articles of incorporation include  
2 affordable housing, economic development, or community  
3 development as the primary mission of the corporation;

4 12. Units of local government;

5 13. Units of state government; or

6 14.11. Such other agency as the Office of Tourism,  
7 Trade, and Economic Development may, from time to time,  
8 designate by rule.

9  
10 In no event shall a contributing business firm have a  
11 financial interest in the eligible sponsor.

12 (d) The project shall be located in an area designated  
13 as an enterprise zone or a Front Porch Florida Community  
14 pursuant to s. 14.2015(9)(b)~~pursuant to s. 290.0065~~. Any  
15 project designed to construct or rehabilitate housing for  
16 low-income or very-low-income households as defined in s.  
17 420.9071(19) and (28)~~low-income housing~~ is exempt from the  
18 area requirement of this paragraph. This section does not  
19 preclude projects that propose to construct or rehabilitate  
20 housing for low-income or very-low-income households on  
21 scattered sites. Any project designed to provide increased  
22 access to high-speed broadband capabilities which includes  
23 coverage of a rural enterprise zone may locate the project's  
24 infrastructure in any area of a rural county.

25 (3) APPLICATION REQUIREMENTS.--

26 (a) Any eligible sponsor wishing to participate in  
27 this program must submit a proposal to the Office of Tourism,  
28 Trade, and Economic Development which sets forth the sponsor,  
29 the project, the area in which the project is located, and  
30 such supporting information as may be prescribed by rule. The  
31 proposal shall also contain a resolution from the local

1 governmental unit in which it is located certifying that the  
2 project is consistent with local plans and regulations.

3 (b) Any business wishing to participate in this  
4 program must submit an application for tax credit to the  
5 Office of Tourism, Trade, and Economic Development, which  
6 application sets forth the sponsor; the project; and the type,  
7 value, and purpose of the contribution. The sponsor shall  
8 verify the terms of the application and indicate its receipt  
9 ~~of willingness to receive the contribution, which verification~~  
10 ~~indicate its willingness to receive the contribution, which~~  
11 verification must ~~shall~~ be in writing and ~~shall~~ accompany the  
12 application for tax credit.

13 (c) The business firm must submit a separate  
14 application for tax credit for each individual contribution  
15 that ~~which~~ it makes ~~proposes to contribute~~ to each individual  
16 project.

17 (4) ADMINISTRATION.--

18 (a) The Office of Tourism, Trade, and Economic  
19 Development has authority to adopt rules pursuant to ss.  
20 120.536(1) and 120.54 to implement the provisions of this  
21 section, including rules for the approval or disapproval of  
22 proposals by a person ~~business firms~~.

23 (b) The decision of the Office of Tourism, Trade, and  
24 Economic Development shall be in writing, and, if approved,  
25 the notification must ~~proposal shall~~ state the maximum credit  
26 allowable to the business firm. A copy of the decision shall  
27 be transmitted to the executive director of the Department of  
28 Revenue, who shall apply such credit to the tax liability of  
29 the business firm.

30 (c) The Office of Tourism, Trade, and Economic  
31 Development shall periodically monitor all projects in a

1 manner consistent with available resources to ensure that  
2 resources are utilized in accordance with this section;  
3 however, each project shall be reviewed no less often than  
4 once every 2 years.

5 (d) The Department of Revenue has authority to adopt  
6 rules pursuant to ss. 120.536(1) and 120.54 to implement the  
7 provisions of this section.

8 (e) The Office of Tourism, Trade, and Economic  
9 Development shall, in consultation with the Department of  
10 Community Affairs, the Florida Housing Finance Corporation,  
11 and the statewide and regional housing and financial  
12 intermediaries, market the availability of the community  
13 contribution tax credit program to community-based  
14 organizations.

15 Section 8. Section 288.018, Florida Statutes, is  
16 amended to read:

17 288.018 Regional Rural Development Grants Program.--

18 (1) The Office of Tourism, Trade, and Economic  
19 Development shall establish a matching grant program to  
20 provide funding to regionally based economic development  
21 organizations representing rural counties and communities for  
22 the purpose of building the professional capacity of their  
23 organizations. The Office of Tourism, Trade, and Economic  
24 Development is authorized to approve, on an annual basis,  
25 grants to such regionally based economic development  
26 organizations. The maximum amount an organization may receive  
27 in any year will be \$35,000, or \$100,000 in a rural area of  
28 critical economic concern recommended by the Rural Economic  
29 Development Initiative and designated by the Governor, and  
30 must be matched each year by an equivalent amount of nonstate  
31 resources.

1           (2) In approving the participants, the Office of  
2 Tourism, Trade, and Economic Development shall consider the  
3 demonstrated need of the applicant for assistance and require  
4 the following:

5           (a) Documentation of official commitments of support  
6 from each of the units of local government represented by the  
7 regional organization.

8           (b) Demonstration that each unit of local government  
9 has made a financial or in-kind commitment to the regional  
10 organization.

11           (c) Demonstration that the private sector has made  
12 financial or in-kind commitments to the regional organization.

13           (d) Demonstration that the organization is in  
14 existence and actively involved in economic development  
15 activities serving the region.

16           (e) Demonstration of the manner in which the  
17 organization is or will coordinate its efforts with those of  
18 other local and state organizations.

19           (3) The Office of Tourism, Trade, and Economic  
20 Development may also contract for the development of an  
21 enterprise zone web portal or web sites for each enterprise  
22 zone which will be used to market the program for job creation  
23 in disadvantaged urban and rural enterprise zones. Each  
24 enterprise zone web page should include downloadable links to  
25 state forms and information, as well as local message boards  
26 that help businesses and residents receive information  
27 concerning zone boundaries, job openings, zone programs, and  
28 neighborhood improvement activities.

29           ~~(4)(3)~~ The Office of Tourism, Trade, and Economic  
30 Development may expend up to ~~\$600,000~~ \$750,000 each fiscal  
31 year from funds appropriated to the Rural Community

1 Development Revolving Loan Fund for the purposes outlined in  
2 this section. The Office of Tourism, Trade, and Economic  
3 Development may contract with Enterprise Florida, Inc., for  
4 the administration of the purposes specified in this section.  
5 Funds released to Enterprise Florida, Inc., for this purpose  
6 shall be released quarterly and shall be calculated based on  
7 the applications in process.

8 Section 9. Section 288.019, Florida Statutes, is  
9 created to read:

10 288.019 Rural considerations in grant review and  
11 evaluation processes.--Notwithstanding any other law, and to  
12 the fullest extent possible, the member agencies and  
13 organizations of the Rural Economic Development Initiative  
14 (REDI) as defined in s. 288.0656(6)(a) shall review all grant  
15 and loan application evaluation criteria to ensure the fullest  
16 access for rural counties as defined in s. 288.0656(2)(b) to  
17 resources available throughout the state.

18 (1) Each REDI agency and organization shall review all  
19 evaluation and scoring procedures and develop modifications to  
20 those procedures which minimize the impact of a project within  
21 a rural area.

22 (2) Evaluation criteria and scoring procedures must  
23 provide for an appropriate ranking based on the proportionate  
24 impact that projects have on a rural area when compared with  
25 similar project impacts on an urban area.

26 (3) Evaluation criteria and scoring procedures must  
27 recognize the disparity of available fiscal resources for an  
28 equal level of financial support from an urban county and a  
29 rural county.

30  
31

1           (a) The evaluation criteria should weight contribution  
2 in proportion to the amount of funding available at the local  
3 level.

4           (b) In-kind match should be allowed and applied as  
5 financial match when a county is experiencing financial  
6 distress through elevated unemployment at a rate in excess of  
7 the state's average by 5 percentage points or because of the  
8 loss of its ad valorem base.

9           (4) For existing programs, the modified evaluation  
10 criteria and scoring procedure must be delivered to the Office  
11 of Tourism, Trade, and Economic Development for distribution  
12 to the REDI agencies and organizations. The REDI agencies and  
13 organizations shall review and make comments. Future rules,  
14 programs, evaluation criteria, and scoring processes must be  
15 brought before a REDI meeting for review, discussion, and  
16 recommendation to allow rural counties fuller access to the  
17 state's resources.

18           Section 10. Subsection (2) of section 288.065, Florida  
19 Statutes, is amended to read:

20           288.065 Rural Community Development Revolving Loan  
21 Fund.--

22           (2) The program shall provide for long-term loans,  
23 loan guarantees, and loan loss reserves to units of local  
24 governments, or economic development organizations  
25 substantially underwritten by a unit of local government,  
26 within counties with populations of 75,000 or less, or any  
27 county that has a population of 100,000 or less and is  
28 contiguous to a county with a population of 75,000 or less, as  
29 determined by the most recent official estimate pursuant to s.  
30 186.901, residing in incorporated and unincorporated areas of  
31 the county, or to units of local government, or economic

1 development organizations substantially underwritten by a unit  
2 of local government, within a rural area of critical economic  
3 concern. Requests for loans shall be made by application to  
4 the Office of Tourism, Trade, and Economic Development. Loans  
5 shall be made pursuant to agreements specifying the terms and  
6 conditions agreed to between the applicant ~~local government~~  
7 and the Office of Tourism, Trade, and Economic Development.  
8 The loans shall be the legal obligations of the applicant  
9 ~~local government~~. All repayments of principal and interest  
10 shall be returned to the loan fund and made available for  
11 loans to other applicants. However, in a rural area of  
12 critical economic concern designated by the Governor, and upon  
13 approval by the Office of Tourism, Trade, and Economic  
14 Development, repayments of principal and interest may be  
15 retained by the applicant ~~a unit of local government~~ if such  
16 repayments are dedicated and matched to fund regionally based  
17 economic development organizations representing the rural area  
18 of critical economic concern.

19 Section 11. Subsection (6) of section 288.0656,  
20 Florida Statutes, is amended to read:

21 288.0656 Rural Economic Development Initiative.--

22 (6)(a) By No later than August 1 of each year, 1999,  
23 the head of each of the following agencies and organizations  
24 shall designate a high-level staff person from within the  
25 agency or organization to serve as the REDI representative for  
26 the agency or organization:

- 27 1. The Department of Community Affairs.
- 28 2. The Department of Transportation.
- 29 3. The Department of Environmental Protection.
- 30 4. The Department of Agriculture and Consumer  
31 Services.



- 1           5. The Department of State.  
2           6. The Department of Health.  
3           7. The Department of Children and Family Services.  
4           8. The Department of Corrections.  
5           9. The Agency for Workforce Innovation ~~Department of~~  
6 ~~Labor and Employment Security.~~  
7           10. The Department of Education.  
8           11. The Department of Juvenile Justice.  
9           12.11. The Fish and Wildlife Conservation Commission.  
10          13.12. Each water management district.  
11          14.13. Enterprise Florida, Inc.  
12          15. Workforce Florida, Inc.  
13          16.14. The Florida Commission on Tourism or VISIT  
14 Florida.  
15          17.15. The Florida Regional Planning Council  
16 Association.  
17          18.16. The Florida State Rural Development Council.  
18          19.17. The Institute of Food and Agricultural Sciences  
19 (IFAS).

20  
21 An alternate for each designee shall also be chosen, and the  
22 names of the designees and alternates shall be sent to the  
23 director of the Office of Tourism, Trade, and Economic  
24 Development.

25           (b) Each REDI representative must have comprehensive  
26 knowledge of his or her agency's functions, both regulatory  
27 and service in nature, and of the state's economic goals,  
28 policies, and programs. This person shall be the primary point  
29 of contact for his or her agency with REDI on issues and  
30 projects relating to economically distressed rural communities  
31 and with regard to expediting project review, shall ensure a

1 prompt effective response to problems arising with regard to  
2 rural issues, and shall work closely with the other REDI  
3 representatives in the identification of opportunities for  
4 preferential awards of program funds and allowances and waiver  
5 of program requirements when necessary to encourage and  
6 facilitate long-term private capital investment and job  
7 creation.

8 (c) The REDI representatives shall work with REDI in  
9 the review and evaluation of statutes and rules for adverse  
10 impact on rural communities and the development of alternative  
11 proposals to mitigate that impact.

12 (d) Each REDI representative shall be responsible for  
13 ensuring that each district office or facility of his or her  
14 agency is informed about the Rural Economic Development  
15 Initiative and for providing assistance throughout the agency  
16 in the implementation of REDI activities.

17 Section 12. Section 288.1088, Florida Statutes, is  
18 amended to read:

19 288.1088 Quick Action Closing Fund.--

20 (1)(a) The Legislature finds that attracting,  
21 retaining, and providing favorable conditions for the growth  
22 of certain high-impact business facilities, privately  
23 developed critical rural infrastructure, or key facilities in  
24 economically distressed urban or rural communities which  
25 provide ~~provides~~ widespread economic benefits to the public  
26 through high-quality employment opportunities in such  
27 facilities or ~~and~~ in related facilities attracted to the  
28 state, through the increased tax base provided by the  
29 high-impact facility and related businesses ~~in related~~  
30 ~~sectors~~, through an enhanced entrepreneurial climate in the  
31 state and the resulting business and employment opportunities,

1 and through the stimulation and enhancement of the state's  
2 universities and community colleges. In the global economy,  
3 there exists serious and fierce international competition for  
4 these facilities, and in most instances, when all available  
5 resources for economic development have been used, the state  
6 continues to encounter severe competitive disadvantages in  
7 vying for these ~~high-impact~~ business facilities. Florida's  
8 rural areas must provide a competitive environment for  
9 business in the information age. This often requires an  
10 incentive to make it feasible for private investors to provide  
11 infrastructure in those areas.

12 (b) The Legislature therefore declares that sufficient  
13 resources shall be available to respond to extraordinary  
14 economic opportunities and to compete effectively for these  
15 high-impact business facilities, critical private  
16 infrastructure in rural areas, and key businesses in  
17 economically distressed urban or rural communities.

18 (2) There is created within the Office of Tourism,  
19 Trade, and Economic Development the Quick Action Closing Fund.

20 (3)(a) Enterprise Florida, Inc., shall evaluate  
21 individual proposals for high-impact business facilities and  
22 forward recommendations regarding the use of moneys in the  
23 fund for such facilities to the director of the Office of  
24 Tourism, Trade, and Economic Development. Such evaluation and  
25 recommendation must include, but need not be limited to:

26 1. A description of the type of facility or  
27 infrastructure, its operations ~~business operation~~, and the  
28 associated product or service associated with the facility.

29 2. The number of full-time-equivalent jobs that will  
30 be created by the facility and the total estimated average  
31 annual wages of those jobs or, in the case of privately

1 developed rural infrastructure, the types of business  
2 activities and jobs stimulated by the investment.

3 3. The cumulative amount of investment to be dedicated  
4 to the facility within a specified period.

5 4. A statement of any special impacts the facility is  
6 expected to stimulate in a particular business sector in the  
7 state or regional economy or in the state's universities and  
8 community colleges.

9 5. A statement of the role the incentive is expected  
10 to play in the decision of the applicant business to locate or  
11 expand in this state or for the private investor to provide  
12 critical rural infrastructure.

13 (b) Upon receipt of the evaluation and recommendation  
14 from Enterprise Florida, Inc., the director shall recommend  
15 approval or disapproval of a project for receipt of funds from  
16 the Quick Action Closing Fund to the Governor. In recommending  
17 a project ~~high-impact business facility~~, the director shall  
18 include proposed performance conditions that the project  
19 ~~facility~~ must meet to obtain incentive funds. The Governor  
20 shall consult with the President of the Senate and the Speaker  
21 of the House of Representatives before giving final approval  
22 for a project. The Executive Office of the Governor shall  
23 recommend approval of a project and release of funds pursuant  
24 to the legislative consultation and review requirements set  
25 forth in s. 216.177. The recommendation must include proposed  
26 performance conditions the project must meet to obtain funds.

27 (c) Upon the approval of the Governor, the director of  
28 the Office of Tourism, Trade, and Economic Development and the  
29 ~~high-impact~~ business shall enter into a contract that sets  
30 forth the conditions for payment of moneys from the fund. The  
31 contract must include the total amount of funds awarded; the

1 performance conditions that must be met to obtain the award,  
2 including, but not limited to, net new employment in the  
3 state, average salary, and total capital investment;  
4 demonstrate a baseline of current service and a measure of  
5 enhanced capability;the methodology for validating  
6 performance; the schedule of payments from the fund; and  
7 sanctions for failure to meet performance conditions.

8 (d) Enterprise Florida, Inc., shall validate  
9 contractor performance. Such validation shall be reported  
10 within 6 months after completion of the contract to the  
11 Governor, President of the Senate, and the Speaker of the  
12 House of Representatives.

13 Section 13. Subsection (2) of section 288.9015,  
14 Florida Statutes, is amended to read:

15 288.9015 Enterprise Florida, Inc.; purpose; duties.--

16 (2) It shall be the responsibility of Enterprise  
17 Florida, Inc., to aggressively market Florida's rural  
18 communities,and distressed urban communities, and enterprise  
19 zones as locations for potential new investment, to  
20 aggressively assist in the retention and expansion of existing  
21 businesses in these communities, and to aggressively assist  
22 these communities in the identification and development of new  
23 economic development opportunities for job creation, fully  
24 using state incentive programs such as the Qualified Target  
25 Industry Tax Refund Program under s. 288.106 and the Quick  
26 Action Closing Fund under s. 288.1088 in economically  
27 distressed areas.

28 Section 14. Section 290.004, Florida Statutes, is  
29 amended to read:

30 290.004 Definitions relating to Florida Enterprise  
31 Zone Act.--As used in ss. 290.001-290.016:

1           (1) "Community investment corporation" means a black  
2 business investment corporation, a certified development  
3 corporation, a small business investment corporation, or other  
4 similar entity incorporated under Florida law that has limited  
5 its investment policy to making investments solely in minority  
6 business enterprises.

7           (2) "Department" means the Department of Commerce.

8           (3) "Director" means the director of the Office of  
9 Tourism, Trade, and Economic Development.

10          (4) "Governing body" means the council or other  
11 legislative body charged with governing the county or  
12 municipality.

13          (5) "Interagency coordinating council" means the  
14 Enterprise Zone Interagency Coordinating Council created  
15 pursuant to s. 290.009.

16          (6) "Minority business enterprise" has the same  
17 meaning as in s. 288.703.

18          (7) "Office" means the Office of Tourism, Trade, and  
19 Economic Development.

20          (8) "Rural enterprise zone" means an enterprise zone  
21 that is nominated by a county having a population of 75,000 or  
22 fewer, or a county having a population of 100,000 or fewer  
23 which is contiguous to a county having a population of 75,000  
24 or fewer, or by a municipality in such a county, or by such a  
25 county and one or more municipalities. An enterprise zone  
26 designated in accordance with s. 370.28 or s. 290.0065(5)(b),  
27 is considered to be a rural enterprise zone.

28          ~~(9)~~(8) "Secretary" means the Secretary of Commerce.

29          ~~(10)~~(9) "Small business" has the same meaning as in s.  
30 288.703.

31

1           Section 15. Section 290.0065, Florida Statutes, is  
2 amended to read:

3           290.0065 State designation of enterprise zones.--

4           (1) Upon application of the governing body of a county  
5 or municipality or of a county and one or more municipalities  
6 jointly pursuant to s. 290.0055, Enterprise Florida, Inc., and  
7 the office department, in consultation with the interagency  
8 coordinating council, shall determine which areas nominated by  
9 such governing bodies meet the criteria outlined in s.  
10 290.0055 and are the most appropriate for designation as state  
11 enterprise zones. The office department is authorized to  
12 designate up to 5 areas within each of the categories  
13 established in subparagraphs (3)(a)1., 2., 3., 4., and 5.,  
14 except that the office department may only designate a total  
15 of 20 areas as enterprise zones. The office department shall  
16 not designate more than three enterprise zones in any one  
17 county. All designations, including any provision for  
18 redesignations, of state enterprise zones pursuant to this  
19 section shall be effective July 1, 1995.

20           (2) Each application made pursuant to s. 290.0055  
21 shall be ranked competitively within the appropriate category  
22 established pursuant to subsection (3) based on the pervasive  
23 poverty, unemployment, and general distress of the area; the  
24 strategic plan, including local fiscal and regulatory  
25 incentives, prepared pursuant to s. 290.0057; and the  
26 prospects for new investment and economic development in the  
27 area. Pervasive poverty, unemployment, and general distress  
28 shall be weighted 35 percent; strategic plan and local fiscal  
29 and regulatory incentives shall be weighted 40 percent; and  
30 prospects for new investment and economic development in the  
31 area shall be weighted 25 percent.

1           (3)(a) Each area designated as an enterprise zone  
2 pursuant to this section shall be placed in one of the  
3 following categories based on the 1990 census:

4           1. Communities consisting of census tracts in areas  
5 having a total population of 150,000 persons or more.

6           2. Communities consisting of census tracts in areas  
7 having a total population of 50,000 persons or more but less  
8 than 150,000 persons.

9           3. Communities having a population of 20,000 persons  
10 or more but less than 50,000 persons.

11           4. Communities having a population of 7,500 persons or  
12 more but less than 20,000 persons.

13           5. Communities having a population of less than 7,500  
14 persons.

15           (b) Any area authorized to be an enterprise zone by  
16 both a county and a municipality shall be placed in the  
17 appropriate category established under paragraph (a) in which  
18 an application by the municipality would have been considered  
19 if the municipality had acted alone, if at least 60 percent of  
20 the population of the area authorized to be an enterprise zone  
21 resides within the municipality. An area authorized to be an  
22 enterprise zone by a county and one or more municipalities  
23 shall be placed in the category in which an application by the  
24 municipality with the highest percentage of residents in such  
25 area would have been considered if such municipality had  
26 authorized the area to be an enterprise zone. An area  
27 authorized to be an enterprise zone by a county as defined by  
28 s. 125.011(1) shall be placed in the category in which an  
29 application by the municipality in which the area is located  
30 would have been considered if the municipality had authorized  
31 such area to be an enterprise zone. An area authorized to be



1 an enterprise zone by a county as defined by s. 125.011(1)  
2 which area is located in two or more municipalities shall be  
3 placed in the category in which an application by the  
4 municipality with the highest percentage of residents in such  
5 area would have been considered if such municipality had  
6 authorized such area to be an enterprise zone.

7 (4)(a) Notwithstanding s. 290.0055, any area existing  
8 as a state enterprise zone as of the effective date of this  
9 section and originally approved through a joint application  
10 from a county and municipality, or through an application from  
11 a county as defined in s. 125.011(1), shall be redesignated as  
12 a state enterprise zone upon the creation of an enterprise  
13 zone development agency pursuant to s. 290.0056 and the  
14 completion of a strategic plan pursuant to s. 290.0057. Any  
15 area redesignated pursuant to this subsection, other than an  
16 area located in a county defined in s. 125.011(1), may be  
17 relocated or modified by the appropriate governmental bodies.  
18 Such relocation or modification shall be identified in the  
19 strategic plan and shall meet the requirements for designation  
20 as established by s. 290.005. Any relocation or modification  
21 shall be submitted on or before June 1, 1996.

22 (b) The office ~~department~~ shall place any area  
23 designated as a state enterprise zone pursuant to this  
24 subsection in the appropriate category established in  
25 subsection (3), and include such designations within the  
26 limitations on state enterprise zone designations set out in  
27 subsection (1).

28 (c) Any county or municipality having jurisdiction  
29 over an area designated as a state enterprise zone pursuant to  
30 this subsection, other than a county defined by s. 125.011(1),  
31 may not apply for designation of another area.

1           (5) Notwithstanding s. 290.0055, an area designated as  
2 a federal empowerment zone or enterprise community pursuant to  
3 Title XIII of the Omnibus Budget Reconciliation Act of 1993,  
4 the Taxpayer Relief Act of 1997, or the 1999 Agricultural  
5 Appropriations Act shall be designated a state enterprise zone  
6 as follows:

7           (a) An area designated as an urban empowerment zone or  
8 urban enterprise community pursuant to Title XIII of the  
9 Omnibus Budget Reconciliation Act of 1993 or the Taxpayer  
10 Relief Act of 1997 shall be designated a state enterprise zone  
11 by the office ~~department~~ upon completion of the requirements  
12 set out in paragraph (d), except in the case of a county as  
13 defined in s. 125.011(1) which, notwithstanding s. 290.0055,  
14 may incorporate and include such designated urban empowerment  
15 zone or urban enterprise community areas within the boundaries  
16 of its state enterprise zones without any limitation as to  
17 size.

18           (b) An area designated as a rural empowerment zone or  
19 rural enterprise community pursuant to Title XIII of the  
20 Omnibus Budget Reconciliation Act of 1993 or the 1999  
21 Agricultural Appropriations Act shall be designated a state  
22 rural enterprise zone by the office ~~department~~ upon completion  
23 of the requirements set out in paragraph (d) and may  
24 incorporate and include such designated rural empowerment zone  
25 or rural enterprise community within the boundaries of its  
26 state enterprise zones without any limitation as to size.

27           (c) Any county or municipality having jurisdiction  
28 over an area designated as a state enterprise zone pursuant to  
29 this subsection, other than a county defined in s. 125.011(1),  
30 may not apply for designation of another area.

31

1 (d) Prior to designating such areas as state  
2 enterprise zones, the office ~~department~~ shall ensure that the  
3 governing body having jurisdiction over the zone submits the  
4 strategic plan required pursuant to 7 C.F.R. part 25 or 24  
5 C.F.R. part 597 to the office ~~department~~, and creates an  
6 enterprise zone development agency pursuant to s. 290.0056.

7 (e) The office ~~department~~ shall place any area  
8 designated as a state enterprise zone pursuant to this  
9 subsection in the appropriate category established in  
10 subsection (3), and include such designations within the  
11 limitations on state enterprise zone designations set out in  
12 subsection (1).

13 (6)(a) The office ~~department~~, in consultation with  
14 Enterprise Florida, Inc., and the interagency coordinating  
15 council, may develop guidelines ~~shall promulgate any rules~~  
16 necessary for the approval of areas under this section by the  
17 director ~~secretary~~.

18 (b) Such guidelines ~~rules~~ shall provide for the  
19 measurement of pervasive poverty, unemployment, and general  
20 distress using the criteria outlined by s. 290.0058.

21 (c) Such guidelines ~~rules~~ shall provide for the  
22 evaluation of the strategic plan and local fiscal and  
23 regulatory incentives for effectiveness, including how the  
24 following key principles will be implemented by the governing  
25 body or bodies:

26 1. Economic opportunity, including job creation within  
27 the community and throughout the region, as well as  
28 entrepreneurial initiatives, small business expansion, and  
29 training for jobs that offer upward mobility.

30 2. Sustainable community development that advances the  
31 creation of livable and vibrant communities through

1 comprehensive approaches that coordinate economic, physical,  
2 community, and human development.

3 3. Community-based partnerships involving the  
4 participation of all segments of the community.

5 4. Strategic vision for change that identifies how the  
6 community will be revitalized. This vision should include  
7 methods for building on community assets and coordinate a  
8 response to community needs in a comprehensive fashion. This  
9 vision should provide goals and performance benchmarks for  
10 measuring progress and establish a framework for evaluating  
11 and adjusting the strategic plan.

12 5. Local fiscal and regulatory incentives enacted  
13 pursuant to s. 290.0057(1)(e). These incentives should induce  
14 economic revitalization, including job creation and small  
15 business expansion.

16 (d) Such guidelines may ~~rules shall~~ provide methods  
17 for evaluating the prospects for new investment and economic  
18 development in the area, including a review and evaluation of  
19 any previous state enterprise zones located in the area.

20 (7) Upon approval by the director ~~secretary~~ of a  
21 resolution authorizing an area to be an enterprise zone  
22 pursuant to this section, the office ~~department~~ shall assign a  
23 unique identifying number to that resolution. The office  
24 ~~department~~ shall provide the Department of Revenue and  
25 Enterprise Florida, Inc., with a copy of each resolution  
26 approved, together with its identifying number.

27 (8)(a) Notwithstanding s. 290.0055, any area existing  
28 as a state enterprise zone as of December 30, 1994, which has  
29 received at least \$1 million in state community development  
30 funds and at least \$500,000 in federal community development  
31 funds, which has less than 300 businesses located within the

1 boundaries of the enterprise zone, and which has been  
2 designated by the United States Department of Agriculture as a  
3 "Champion Community" shall be redesignated as a state  
4 enterprise zone upon the creation of an enterprise zone  
5 development agency pursuant to s. 290.0056 and the completion  
6 of a strategic plan pursuant to s. 290.0057.

7 (b) Such designation shall be in addition to the  
8 limitations of state enterprise zone designation set out in  
9 subsection (1).

10 ~~(9) The Office of Tourism, Trade, and Economic~~  
11 ~~Development may amend the boundaries of any enterprise zone~~  
12 ~~designated by the state pursuant to this section, consistent~~  
13 ~~with the categories, criteria, and limitations imposed in this~~  
14 ~~section upon the establishment of such enterprise zone and~~  
15 ~~only if consistent with the determinations made in s.~~  
16 ~~290.0058(2).~~

17 (9)~~(10)~~ Before December 31, 1998, the governing body  
18 of a county in which an enterprise zone designated pursuant to  
19 paragraph (5)(b) is located may apply to the Office of  
20 Tourism, Trade, and Economic Development to amend the  
21 boundaries of the enterprise zone for the purpose of replacing  
22 areas not suitable for development. The Office of Tourism,  
23 Trade, and Economic Development shall approve the application  
24 if it does not increase the overall size of the enterprise  
25 zone. Except that upon the request of the governing body of a  
26 home rule charter county, or any county the government of  
27 which has been consolidated with the government of one or more  
28 municipalities in accordance with s. 9, Art. VIII of the State  
29 Constitution of 1885, as preserved by s. 6(e), Art. VIII of  
30 the State Constitution as revised in 1968 and subsequently  
31 amended, the Office of Tourism, Trade, and Economic

1 Development may amend the boundaries of an area designated as  
2 an enterprise zone upon the receipt of a resolution adopted by  
3 such governing body describing the amended boundaries, so long  
4 as the added area does not increase the overall size of the  
5 expanded zone more than its original size or 20 square miles,  
6 whichever is larger, and is consistent with the categories,  
7 criteria, and limitations imposed by s. 290.0055.

8 (10)~~(11)~~ Before December 31, 1999, any county as  
9 defined in s. 125.011(1) may create a satellite enterprise  
10 zone not exceeding 3 square miles in area outside of and,  
11 notwithstanding anything contained in s. 290.0055(4) or  
12 elsewhere, in addition to the previously designated 20 square  
13 miles of enterprise zones. The Office of Tourism, Trade, and  
14 Economic Development shall amend the boundaries of the areas  
15 previously designated by any such county as enterprise zones  
16 upon the receipt of a resolution adopted by such governing  
17 body describing the satellite enterprise zone, as long as the  
18 additional area is consistent with the categories, criteria,  
19 and limitations imposed by s. 290.0055, provided that the  
20 20-square-mile limitation and the requirements imposed by s.  
21 290.0055(4)(d) do not apply to such satellite enterprise zone.

22 Section 16. Section 290.00676, Florida Statutes, is  
23 created to read:

24 290.00676 Amendment of rural enterprise zone  
25 boundaries.--Notwithstanding any other law, upon  
26 recommendation by Enterprise Florida, Inc., the Office of  
27 Tourism, Trade, and Economic Development may approve requests  
28 to amend the boundaries of rural enterprise zones as defined  
29 in s. 290.004(8). Boundary amendments authorized by this  
30 section are subject to the following requirements:

31

1       (1) The amendment may increase the size of the rural  
2 enterprise zone up to a maximum zone size of 20 square miles.

3       (2) The amendment may increase the zone's number of  
4 noncontiguous areas by one, if the additional noncontiguous  
5 area has zero population. For purposes of this subsection, the  
6 pervasive poverty criteria may be set aside for the addition  
7 of a noncontiguous area.

8       (3) The local enterprise zone development agency must  
9 request the amendment from Enterprise Florida, Inc., prior to  
10 December 30, 2001. The request must contain maps and  
11 sufficient information to allow the office to determine the  
12 number of noncontiguous areas and the total size of the rural  
13 enterprise zone.

14       Section 17. Section 290.00677, Florida Statutes, is  
15 created to read:

16       290.00677 Rural enterprise zones; special  
17 qualifications.--

18       (1) Notwithstanding the enterprise zone residency  
19 requirements set out in s. 212.096(1)(c), eligible businesses  
20 as defined by s. 212.096(1)(a), located in rural enterprise  
21 zones as defined by s. 290.004, may receive the basic minimum  
22 credit provided under s. 212.096 for creating a new job and  
23 hiring a person residing within the jurisdiction of a rural  
24 county, as defined by s. 288.106(1)(r). All other provisions  
25 of s. 212.096, including, but not limited to, those relating  
26 to the award of enhanced credits, apply to such businesses.

27       (2) Notwithstanding the enterprise zone residency  
28 requirements set out in s. 220.03(1)(q), eligible businesses  
29 as defined by s. 212.096(1)(a), located in rural enterprise  
30 zones as defined in s. 290.004, may receive the basic minimum  
31 credit provided under s. 220.181 for creating a new job and

1 hiring a person residing within the jurisdiction of a rural  
2 county, as defined by s. 288.106(1)(r). All other provisions  
3 of s. 220.181, including, but not limited to, those relating  
4 to the award of enhanced credits apply to such businesses.

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

7 290.00694 Enterprise zone designation for rural  
8 communities.--An area designated as a rural champion community  
9 under the Taxpayer Relief Act of 1997 or a community within a  
10 designated rural area of critical economic concern under s.  
11 288.0656 may submit an application to Enterprise Florida,  
12 Inc., for review and recommendation to the office for  
13 designation as an enterprise zone. The application must be  
14 submitted by December 31, 2001. Notwithstanding the provisions  
15 of s. 290.0065 limiting the total number of enterprise zones  
16 designated and the number of enterprise zones within a  
17 population category, the Office of Tourism, Trade, and  
18 Economic Development may designate enterprise zones under this  
19 section. Upon completion of the requirements set out in s.  
20 290.0065(5)(d), the Office of Tourism, Trade, and Economic  
21 Development shall establish the initial effective date of the  
22 enterprise zones designated pursuant to this section. Only one  
23 community in each county in a rural area of critical economic  
24 concern may be designated as an enterprise zone.

25 Section 19. Subsection (3) of section 290.007, Florida  
26 Statutes, is amended to read:

27 290.007 State incentives available in enterprise  
28 zones.--The following incentives are provided by the state to  
29 encourage the revitalization of enterprise zones:

30 (3) The community contribution tax credits provided in  
31 ss. 212.08, 220.183, and 624.5105.



1           Section 20. Subsection (4) of section 370.28, Florida  
2 Statutes, is repealed.

3           Section 21. Subsection (39) is added to section  
4 420.507, Florida Statutes, to read:

5           420.507 Powers of the corporation.--The corporation  
6 shall have all the powers necessary or convenient to carry out  
7 and effectuate the purposes and provisions of this part,  
8 including the following powers which are in addition to all  
9 other powers granted by other provisions of this part:

10           (39) To create recognition programs to honor  
11 individuals, community-based development organizations, units  
12 of local government, or others who have demonstrated the  
13 ideals of community stewardship and increased access to  
14 housing for low-income households, including their stewardship  
15 in economically distressed areas. Such programs may  
16 incorporate certificates of recognition by the Governor and  
17 may include presentation by the Governor or his  
18 representative.

19           Section 22. Subsections (1), (2), (4), and (5) of  
20 section 624.5105, Florida Statutes, are amended to read:

21           624.5105 Community contribution tax credit;  
22 authorization; limitations; eligibility and application  
23 requirements; administration; definitions; expiration.--

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

25           (a) There shall be allowed a credit of 50 percent of a  
26 community contribution against any tax due for a calendar year  
27 under s. 624.509 or s. 624.510.

28           (b) No insurer shall receive more than \$200,000 in  
29 annual tax credits for all approved community contributions  
30 made in any one year.

31

1 (c) The total amount of tax credit which may be  
2 granted for all programs approved under this section, s.  
3 212.08(5)(g), and s. 220.183 is ~~\$20~~\$10 million annually.

4 (d) Each proposal for the granting of such tax credit  
5 requires the prior approval of the director.

6 (e) If the credit granted pursuant to this section is  
7 not fully used in any one year because of insufficient tax  
8 liability on the part of the insurer, the unused amount may be  
9 carried forward for a period not to exceed 5 years. The  
10 carryover credit may be used in a subsequent year when the tax  
11 imposed by s. 624.509 or s. 624.510 for such year exceeds the  
12 credit under this section for such year.

13 (2) ELIGIBILITY REQUIREMENTS.--

14 (a) Each community contribution by an insurer must be  
15 in a form specified in subsection (5).

16 (b) Each community contribution must be reserved  
17 exclusively for use in a project as defined in s.  
18 220.03(1)(t).

19 (c) The project must be undertaken by an "eligible  
20 sponsor," as which term is defined in s. 220.183(2)(c). ~~as~~

- 21 ~~1. A community action program;~~  
22 ~~2. A community development corporation;~~  
23 ~~3. A neighborhood housing services corporation;~~  
24 ~~4. A local housing authority created pursuant to~~  
25 ~~chapter 421;~~  
26 ~~5. A community redevelopment agency created pursuant~~  
27 ~~to s. 163.356;~~  
28 ~~6. The Florida Industrial Development Corporation;~~  
29 ~~7. A historic preservation district agency or~~  
30 ~~organization;~~  
31 ~~8. A private industry council;~~

1           ~~9. An enterprise zone development agency created~~  
2 ~~pursuant to s. 290.0057; or~~

3           ~~10. Such other agency as the director may, from time~~  
4 ~~to time, designate by rule.~~

5  
6 In no event shall a contributing insurer have a financial  
7 interest in the eligible sponsor.

8           (d) The project shall be located in an area designated  
9 as an enterprise zone or a Front Porch Community pursuant to  
10 s. 14.2015(9)(b)~~s. 290.0065~~. Any project designed to  
11 construct or rehabilitate housing for low-income or  
12 very-low-income households as defined in s. 420.9071(19) and  
13 ~~(28) low-income housing~~ is exempt from the area requirement of  
14 this paragraph.

15           (4) ADMINISTRATION.--

16           (a)1. The Office of Tourism, Trade, and Economic  
17 Development is authorized to adopt all rules necessary to  
18 administer this section, including rules for the approval or  
19 disapproval of proposals by insurers.

20           2. The decision of the director shall be in writing,  
21 and, if approved, the proposal shall state the maximum credit  
22 allowable to the insurer. A copy of the decision shall be  
23 transmitted to the executive director of the Department of  
24 Revenue, who shall apply such credit to the tax liability of  
25 the insurer.

26           3. The office shall monitor all projects periodically,  
27 in a manner consistent with available resources to ensure that  
28 resources are utilized in accordance with this section;  
29 however, each project shall be reviewed no less frequently  
30 than once every 2 years.

31

1           4. The Office of Tourism, Trade, and Economic  
2 Development shall, in consultation with the Department of  
3 Community Affairs, the Florida Housing Finance Corporation,  
4 and the statewide and regional housing and financial  
5 intermediaries, market the availability of the community  
6 contribution tax credit program to community-based  
7 organizations.

8           (b) The Department of Revenue shall adopt any rules  
9 necessary to ensure the orderly implementation and  
10 administration of this section.

11           (5) DEFINITIONS.--For the purpose of this section:

12           (a) "Community contribution" means the grant by an  
13 insurer of any of the following items:

14           1. Cash or other liquid assets.

15           2. Real property.

16           3. Goods or inventory.

17           4. Other physical resources which are identified by  
18 the department.

19           (b) "Director" means the director of the Office of  
20 Tourism, Trade, and Economic Development.

21           (c) "Local government" means any county or  
22 incorporated municipality in the state.

23           (d) "Office" means the Office of Tourism, Trade, and  
24 Economic Development.

25           (e) "Project" means an activity as defined in s.  
26 220.03(1)(t).~~any activity undertaken by an eligible sponsor,~~  
27 ~~as defined in subsection (2), which is designed to construct,~~  
28 ~~improve, or substantially rehabilitate housing or commercial,~~  
29 ~~industrial, or public resources and facilities or to improve~~  
30 ~~entrepreneurial and job-development opportunities for~~  
31 ~~low-income persons.~~

