

By the Committee on Commerce and Economic Opportunities

310-1650-01

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 terms "jobs" and "new job has been  
12          created"; revising the computation procedures  
13          of the enterprise-zone jobs credit against  
14          sales tax; amending s. 212.098, F.S.;  
15          redefining the term "eligible business";  
16          qualifying certain communities within a rural  
17          area of economic critical concern to  
18          participate in the rural job tax credit  
19          program; providing for reduction or waiver of  
20          certain financial match requirements in rural  
21          areas by Rural Economic Development Initiative  
22          agencies and organizations; amending s. 220.03,  
23          F.S.; redefining the terms "new employee" and  
24          "project"; defining the terms "new job has been  
25          created" and "jobs"; amending s. 220.181, F.S.;  
26          revising the computation procedures of the  
27          enterprise-zone job credit against the  
28          corporate income tax; amending s. 220.183,  
29          F.S.; revising the eligibility, application,  
30          and administrative requirements of the  
31          community contribution corporate income tax

1 credit program; increasing the limitation on  
2 annual credits; amending s. 288.018, F.S.;  
3 revising administration and uses of the  
4 Regional Rural Development Grants Program;  
5 creating s. 288.019, F.S.; providing for a  
6 review and evaluation process of rural grants  
7 by Rural Economic Development Initiative  
8 agencies; amending s. 288.065, F.S.; expanding  
9 the scope of the Rural Community Revolving Loan  
10 Fund Program; amending s. 288.0656, F.S.;  
11 revising the membership of the Rural Economic  
12 Development Initiative; requiring an annual  
13 designation of staff representatives; amending  
14 s. 288.1088, F.S.; expanding eligible uses of  
15 the Quick Action Closing Fund; amending s.  
16 288.9015, F.S.; revising the responsibilities  
17 of Enterprise Florida, Inc., relating to rural  
18 and distressed urban communities; directing  
19 Enterprise Florida, Inc., to develop a plan for  
20 marketing programs and initiatives designed to  
21 enhance conditions in economically distressed  
22 communities; specifying components of such  
23 plan; requiring development of and reporting on  
24 performance measures; requiring coordination  
25 with agencies and organizations; directing  
26 Enterprise Florida, Inc., to combine and  
27 leverage the use of certain programs to benefit  
28 economically distressed communities; amending  
29 s. 290.004, F.S.; defining the term "rural  
30 enterprise zone"; amending s. 290.0065, F.S.;  
31 providing for certain rural enterprise zones;

1 conforming agency references to changes in  
2 program administration; authorizing the Office  
3 of Tourism, Trade, and Economic Development in  
4 consultation with Enterprise Florida, Inc., to  
5 develop guidelines relating to the designation  
6 of enterprise zones; eliminating certain  
7 authority for the office to change enterprise  
8 zone boundaries; providing for municipalities  
9 in certain counties to change the boundaries of  
10 enterprise zones; amending s. 290.0066, F.S.;  
11 prescribing circumstances under which  
12 designation of an enterprise zone must be  
13 revoked; creating s. 290.00676, F.S.;  
14 authorizing the Office of Tourism, Trade, and  
15 Economic Development to amend the boundaries of  
16 a rural enterprise zone and providing  
17 requirements with respect thereto; creating s.  
18 290.00677, F.S.; modifying the employee  
19 residency requirements for the enterprise-zone  
20 job credit against the sales tax and corporate  
21 income tax if the business is located in a  
22 rural enterprise zone; creating s. 290.00694,  
23 F.S.; authorizing the Office of Tourism, Trade,  
24 and Economic Development to designate rural  
25 champion communities as enterprise zones;  
26 providing requirements with respect thereto;  
27 providing for designation of a specified area  
28 within Hillsborough County as an enterprise  
29 zone; amending s. 290.007, F.S.; revising the  
30 list of enterprise zone incentives to reflect  
31 the creation of a community contribution sales

1 tax credit program; amending s. 290.015, F.S.;  
2 transferring responsibility for creating the  
3 research design for review of the Enterprise  
4 Zone Act to Enterprise Florida, Inc.; providing  
5 for review of enterprise zones by the Auditor  
6 General and a recommendation of zones the  
7 designation of which should be revoked;  
8 amending s. 290.048, F.S.; authorizing the  
9 Department of Community Affairs to establish  
10 advisory committees and solicit participation  
11 related to the department's administration of  
12 the Small Cities Community Development Block  
13 Grant Loan Guarantee Program; repealing s.  
14 290.049, F.S., which provides for the creation  
15 of the Community Development Block Grant  
16 Advisory Council; repealing s. 370.28(4), F.S.,  
17 which provides conditions for tax incentives in  
18 enterprise zone net-ban communities; amending  
19 s. 420.503, F.S.; revising the definitions of  
20 the terms "elderly" and "housing for the  
21 elderly" under the Florida Housing Finance Act;  
22 amending s. 420.507, F.S.; authorizing the  
23 Florida Housing Finance Corporation to create a  
24 recognition program to support affordable  
25 housing; amending s. 420.5088, F.S.; revising  
26 authority and eligibility criteria for certain  
27 loans made by the Florida Housing Finance  
28 Corporation under the Florida Homeownership  
29 Assistance Program; amending s. 420.5092, F.S.;  
30 increasing the amount of revenue bonds that may  
31 be issued under the Florida Affordable Housing

1           Guarantee Program; amending s. 624.5105, F.S.;  
2           increasing the annual limitation on community  
3           contribution tax credits; conforming  
4           definitions; revising eligibility and  
5           administrative requirements; amending s.  
6           163.356, F.S.; authorizing certain counties or  
7           municipalities to create more than one  
8           community redevelopment agency under specified  
9           conditions; conforming provisions; revising the  
10          number of members on community redevelopment  
11          boards in certain municipalities; providing an  
12          appropriation; providing effective dates.

13

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

15

16           Section 1. Paragraphs (g) and (h) of subsection (5) of  
17 section 212.08, Florida Statutes, are amended, and paragraph  
18 (q) is added to that subsection, to read:

19           212.08 Sales, rental, use, consumption, distribution,  
20 and storage tax; specified exemptions.--The sale at retail,  
21 the rental, the use, the consumption, the distribution, and  
22 the storage to be used or consumed in this state of the  
23 following are hereby specifically exempt from the tax imposed  
24 by this chapter.

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

26           (g) Building materials used in the rehabilitation of  
27 real property located in an enterprise zone.--

28           1. Beginning July 1, 1995, building materials used in  
29 the rehabilitation of real property located in an enterprise  
30 zone shall be exempt from the tax imposed by this chapter upon  
31 an affirmative showing to the satisfaction of the department

1 that the items have been used for the rehabilitation of real  
2 property located in an enterprise zone. Except as provided in  
3 subparagraph 2., this exemption inures to the owner, lessee,  
4 or lessor of the rehabilitated real property located in an  
5 enterprise zone only through a refund of previously paid  
6 taxes. To receive a refund pursuant to this paragraph, the  
7 owner, lessee, or lessor of the rehabilitated real property  
8 located in an enterprise zone must file an application under  
9 oath with the governing body or enterprise zone development  
10 agency having jurisdiction over the enterprise zone where the  
11 business is located, as applicable, which includes:

12       a. The name and address of the person claiming the  
13 refund.

14       b. An address and assessment roll parcel number of the  
15 rehabilitated real property in an enterprise zone for which a  
16 refund of previously paid taxes is being sought.

17       c. A description of the improvements made to  
18 accomplish the rehabilitation of the real property.

19       d. A copy of the building permit issued for the  
20 rehabilitation of the real property.

21       e. A sworn statement, under the penalty of perjury,  
22 from the general contractor licensed in this state with whom  
23 the applicant contracted to make the improvements necessary to  
24 accomplish the rehabilitation of the real property, which  
25 statement lists the building materials used in the  
26 rehabilitation of the real property, the actual cost of the  
27 building materials, and the amount of sales tax paid in this  
28 state on the building materials. In the event that a general  
29 contractor has not been used, the applicant shall provide this  
30 information in a sworn statement, under the penalty of  
31 perjury. Copies of the invoices which evidence the purchase of

1 the building materials used in such rehabilitation and the  
2 payment of sales tax on the building materials shall be  
3 attached to the sworn statement provided by the general  
4 contractor or by the applicant. Unless the actual cost of  
5 building materials used in the rehabilitation of real property  
6 and the payment of sales taxes due thereon is documented by a  
7 general contractor or by the applicant in this manner, the  
8 cost of such building materials shall be an amount equal to 40  
9 percent of the increase in assessed value for ad valorem tax  
10 purposes.

11 f. The identifying number assigned pursuant to s.  
12 290.0065 to the enterprise zone in which the rehabilitated  
13 real property is located.

14 g. A certification by the local building code  
15 inspector that the improvements necessary to accomplish the  
16 rehabilitation of the real property are substantially  
17 completed.

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

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

25 2. This exemption inures to a city, county, ~~or~~ other  
26 governmental agency, or nonprofit community-based organization  
27 through a refund of previously paid taxes if the building  
28 materials used in the rehabilitation of real property located  
29 in an enterprise zone are paid for from the funds of a  
30 community development block grant, State Housing Initiatives  
31 Partnership Program, or similar grant or loan program. To

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

14           3. Within 10 working days after receipt of an  
15 application, the governing body or enterprise zone development  
16 agency shall review the application to determine if it  
17 contains all the information required pursuant to subparagraph  
18 1. or subparagraph 2. and meets the criteria set out in this  
19 paragraph. The governing body or agency shall certify all  
20 applications that contain the information required pursuant to  
21 subparagraph 1. or subparagraph 2. and meet the criteria set  
22 out in this paragraph as eligible to receive a refund. If  
23 applicable, the governing body or agency shall also certify if  
24 20 percent of the employees of the business are residents of  
25 an enterprise zone, excluding temporary and part-time  
26 employees. The certification shall be in writing, and a copy  
27 of the certification shall be transmitted to the executive  
28 director of the Department of Revenue. The applicant shall be  
29 responsible for forwarding a certified application to the  
30 department within the time specified in subparagraph 4.

31



1           4. An application for a refund pursuant to this  
2 paragraph must be submitted to the department within 6 months  
3 after the rehabilitation of the property is deemed to be  
4 substantially completed by the local building code inspector  
5 or within 90 days after the rehabilitated property is first  
6 subject to assessment.

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

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

30           7. The department shall deduct an amount equal to 10  
31 percent of each refund granted under the provisions of this

1 paragraph from the amount transferred into the Local  
2 Government Half-cent Sales Tax Clearing Trust Fund pursuant to  
3 s. 212.20 for the county area in which the rehabilitated real  
4 property is located and shall transfer that amount to the  
5 General Revenue Fund.

6 8. For the purposes of the exemption provided in this  
7 paragraph:

8 a. "Building materials" means tangible personal  
9 property which becomes a component part of improvements to  
10 real property.

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

13 c. "Rehabilitation of real property" means the  
14 reconstruction, renovation, restoration, rehabilitation,  
15 construction, or expansion of improvements to real property.

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

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

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

21 1. Beginning July 1, 1995, business property purchased  
22 for use by businesses located in an enterprise zone which is  
23 subsequently used in an enterprise zone shall be exempt from  
24 the tax imposed by this chapter. This exemption inures to the  
25 business only through a refund of previously paid taxes. A  
26 refund shall be authorized upon an affirmative showing by the  
27 taxpayer to the satisfaction of the department that the  
28 requirements of this paragraph have been met.

29 2. To receive a refund, the business must file under  
30 oath with the governing body or enterprise zone development  
31 agency having jurisdiction over the enterprise zone where the

1 business is located, as applicable, an application which  
2 includes:  
3 a. The name and address of the business claiming the  
4 refund.  
5 b. The identifying number assigned pursuant to s.  
6 290.0065 to the enterprise zone in which the business is  
7 located.  
8 c. A specific description of the property for which a  
9 refund is sought, including its serial number or other  
10 permanent identification number.  
11 d. The location of the property.  
12 e. The sales invoice or other proof of purchase of the  
13 property, showing the amount of sales tax paid, the date of  
14 purchase, and the name and address of the sales tax dealer  
15 from whom the property was purchased.  
16 f. Whether the business is a small business as defined  
17 by s. 288.703(1).  
18 g. If applicable, the name and address of each  
19 permanent employee of the business, including, for each  
20 employee who is a resident of an enterprise zone, the  
21 identifying number assigned pursuant to s. 290.0065 to the  
22 enterprise zone in which the employee resides.  
23 3. Within 10 working days after receipt of an  
24 application, the governing body or enterprise zone development  
25 agency shall review the application to determine if it  
26 contains all the information required pursuant to subparagraph  
27 2. and meets the criteria set out in this paragraph. The  
28 governing body or agency shall certify all applications that  
29 contain the information required pursuant to subparagraph 2.  
30 and meet the criteria set out in this paragraph as eligible to  
31 receive a refund. If applicable, the governing body or agency

1 shall also certify if 20 percent of the employees of the  
2 business are residents of an enterprise zone, excluding  
3 temporary and part-time employees. The certification shall be  
4 in writing, and a copy of the certification shall be  
5 transmitted to the executive director of the Department of  
6 Revenue. The business shall be responsible for forwarding a  
7 certified application to the department within the time  
8 specified in subparagraph 4.

9           4. An application for a refund pursuant to this  
10 paragraph must be submitted to the department within 6 months  
11 after the tax is due on the business property that is  
12 purchased.

13           5. The provisions of s. 212.095 do not apply to any  
14 refund application made pursuant to this paragraph. The amount  
15 refunded on purchases of business property under this  
16 paragraph shall be the lesser of 97 percent of the sales tax  
17 paid on such business property or \$5,000, or, if no less than  
18 20 percent of the employees of the business are residents of  
19 an enterprise zone, excluding temporary and part-time  
20 employees, the amount refunded on purchases of business  
21 property under this paragraph shall be the lesser of 97  
22 percent of the sales tax paid on such business property or  
23 \$10,000. A refund approved pursuant to this paragraph shall be  
24 made within 30 days of formal approval by the department of  
25 the application for the refund. No refund shall be granted  
26 under this paragraph unless the amount to be refunded exceeds  
27 \$100 in sales tax paid on purchases made within a 60-day time  
28 period.

29           6. The department shall adopt rules governing the  
30 manner and form of refund applications and may establish  
31

1 guidelines as to the requisites for an affirmative showing of  
2 qualification for exemption under this paragraph.

3           7. If the department determines that the business  
4 property is used outside an enterprise zone within 3 years  
5 from the date of purchase, the amount of taxes refunded to the  
6 business purchasing such business property shall immediately  
7 be due and payable to the department by the business, together  
8 with the appropriate interest and penalty, computed from the  
9 date of purchase, in the manner provided by this chapter.

10 Notwithstanding this subparagraph, business property used  
11 exclusively in:

- 12           a. Licensed commercial fishing vessels;i;
- 13           b. Fishing guide boats;i;
- 14           c. Ecotourism guide boats

15  
16 that leave and return to a fixed location within an area  
17 designated under s. 370.28 are eligible for the exemption  
18 provided under this paragraph if all requirements of this  
19 paragraph are met. Such vessels and boats must be owned by a  
20 business that is eligible to receive the exemption provided  
21 under this paragraph. This exemption does not apply to the  
22 purchase of a vessel or boat.

23           8. The department shall deduct an amount equal to 10  
24 percent of each refund granted under the provisions of this  
25 paragraph from the amount transferred into the Local  
26 Government Half-cent Sales Tax Clearing Trust Fund pursuant to  
27 s. 212.20 for the county area in which the business property  
28 is located and shall transfer that amount to the General  
29 Revenue Fund.

30           9. For the purposes of this exemption, "business  
31 property" means new or used property defined as "recovery

1 property" in s. 168(c) of the Internal Revenue Code of 1954,  
2 as amended, except:  
3 a. Property classified as 3-year property under s.  
4 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;  
5 b. Industrial machinery and equipment as defined in  
6 sub-subparagraph (b)6.a. and eligible for exemption under  
7 paragraph (b); ~~and~~  
8 c. Building materials as defined in sub-subparagraph  
9 (g)8.a.; and  
10 d. Business property having a sales price of under  
11 \$500 per unit.  
12 10. The provisions of this paragraph shall expire and  
13 be void on December 31, 2005.  
14 (q) Community contribution tax credit for donations.--  
15 1. Authorization.--Beginning July 1, 2001, persons who  
16 are registered with the department under s. 212.18 to collect  
17 or remit sales or use tax and who make donations to eligible  
18 sponsors are eligible for tax credits against their state  
19 sales and use tax liabilities as provided in this paragraph:  
20 a. The credit shall be computed as 50 percent of the  
21 person's approved annual community contribution;  
22 b. The credit shall be granted as a refund against  
23 state sales and use taxes reported on returns and remitted in  
24 the 12 months preceding the date of application to the  
25 department for the credit as required in sub-subparagraph 3.c.  
26 If the annual credit is not fully used through such refund  
27 because of insufficient tax payments during the applicable  
28 12-month period, the unused amount may be included in an  
29 application for a refund made pursuant to sub-subparagraph  
30 3.c. in subsequent years against the total tax payments made  
31 for such year. Carryover credits may be applied for a 3-year

1 period without regard to any time limitation that would  
2 otherwise apply under s. 215.26;

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

6 d. All proposals for the granting of the tax credit  
7 shall require the prior approval of the Office of Tourism,  
8 Trade, and Economic Development;

9 e. The total amount of tax credits which may be  
10 granted for all programs approved under this paragraph, s.  
11 220.183, and s. 624.5105 is \$20 million annually; and

12 f. A person who is eligible to receive the credit  
13 provided for in this paragraph, s. 220.183, or s. 624.5105 may  
14 receive the credit only under the one section of the person's  
15 choice.

16 2. Eligibility requirements.--

17 a. A community contribution by a person must be in the  
18 following form:

19 (I) Cash or other liquid assets;

20 (II) Real property;

21 (III) Goods or inventory; or

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

24 b. All community contributions must be reserved  
25 exclusively for use in a project. As used in this  
26 sub-subparagraph, the term "project" means any activity  
27 undertaken by an eligible sponsor which is designed to  
28 construct, improve, or substantially rehabilitate housing that  
29 is affordable to low-income or very-low-income households as  
30 defined in s. 420.9071(19) and (28); designed to provide  
31 commercial, industrial, or public resources and facilities; or

1 designed to improve entrepreneurial and job-development  
2 opportunities for low-income persons. A project may be the  
3 investment necessary to increase access to high-speed  
4 broadband capability in rural communities with enterprise  
5 zones, including projects that result in improvements to  
6 communications assets that are owned by a business. A project  
7 may include the provision of museum educational programs and  
8 materials that are directly related to any project approved  
9 between January 1, 1996, and December 31, 1999, and located in  
10 an enterprise zone as referenced in s. 290.00675. This  
11 paragraph does not preclude projects that propose to construct  
12 or rehabilitate housing for low-income or very-low-income  
13 households on scattered sites. The Office of Tourism, Trade,  
14 and Economic Development may reserve up to 50 percent of the  
15 available annual tax credits for housing for very-low-income  
16 households pursuant to s. 420.9071(28) for the first 6 months  
17 of the fiscal year. With respect to housing, contributions may  
18 be used to pay the following eligible low-income and  
19 very-low-income housing-related activities:  
20 (I) Project development impact and management fees for  
21 low-income or very-low-income housing projects;  
22 (II) Down payment and closing costs for eligible  
23 persons, as defined in s. 420.9071(19) and (28);  
24 (III) Administrative costs, including housing  
25 counseling and marketing fees, not to exceed 10 percent of the  
26 community contribution, directly related to low-income or  
27 very-low-income projects; and  
28 (IV) Removal of liens recorded against residential  
29 property by municipal, county, or special-district local  
30 governments when satisfaction of the lien is a necessary  
31 precedent to the transfer of the property to an eligible



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

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

6 (I) A community action program;

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

12 (III) A neighborhood housing services corporation;

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

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

17 (VI) The Florida Industrial Development Corporation;

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

20 (VIII) A regional workforce board;

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

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

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

31 (XII) Units of local government;

1           (XIII) Units of state government; or  
2           (XIV) Any other agency that the Office of Tourism,  
3 Trade, and Economic Development designates by rule.  
4  
5 In no event may a contributing person have a financial  
6 interest in the eligible sponsor.  
7           d. The project must be located in an area designated  
8 an enterprise zone or a Front Porch Florida community pursuant  
9 to s. 14.2015(9)(b), unless the project increases access to  
10 high-speed broadband capability for rural communities with  
11 enterprise zones but is physically located outside the  
12 designated rural zone boundaries. Any project designed to  
13 construct or rehabilitate housing for low-income or  
14 very-low-income households as defined in s. 420.0971(19) and  
15 (28) is exempt from the area requirement of this  
16 sub-subparagraph.  
17           3. Application requirements.--  
18           a. Any eligible sponsor seeking to participate in this  
19 program must submit a proposal to the Office of Tourism,  
20 Trade, and Economic Development which sets forth the name of  
21 the sponsor, a description of the project and the area in  
22 which the project is located, together with such supporting  
23 information as is prescribed by rule. The proposal must also  
24 contain a resolution from the local governmental unit in which  
25 the project is located certifying that the project is  
26 consistent with local plans and regulations.  
27           b. Any person seeking to participate in this program  
28 must submit an application for tax credit to the Office of  
29 Tourism, Trade, and Economic Development which sets forth the  
30 name of the sponsor, a description of the project, and the  
31 type, value, and purpose of the contribution. The sponsor

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

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

15 4. Administration.--

16 a. The Office of Tourism, Trade, and Economic  
17 Development may adopt rules pursuant to ss. 120.536(1) and  
18 120.54 which are necessary to administer this paragraph,  
19 including rules for the approval or disapproval of proposals  
20 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. The term "eligible business" includes a  
26 business that added a minimum of five new full-time jobs in an  
27 enterprise zone between July 1, 2000, and December 31, 2001.

28 An eligible business does not include any business which has  
29 claimed the credit permitted under s. 220.181 for any new  
30 business employee first beginning employment with the business  
31 after July 1, 1995.

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 full-time within the preceding 12  
12 months by the eligible business, or a successor eligible  
13 business, claiming the credit allowed by this section. The  
14 term "new employee" also includes an employee leased from an  
15 employee leasing company licensed under chapter 468, if such  
16 employee has been continuously leased to the employer for an  
17 average of at least 36 hours per week for more than 6 months.

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

27 (e) "New job has been created" means that the total  
28 number of full-time jobs has increased in an enterprise zone  
29 from the average of the previous 12 months, as demonstrated to  
30 the department by a business located in the enterprise zone.  
31

1 A person shall be deemed to be employed if the person performs  
2 duties in connection with the operations of the business on a  
3 regular, full-time basis, provided the person is performing  
4 such duties for an average of at least 36 hours per week each  
5 month, ~~or a part-time basis, provided the person is performing~~  
6 ~~such duties for an average of at least 20 hours per week each~~  
7 ~~month throughout the year.~~ The person must be performing such  
8 duties at a business site located in the enterprise zone.

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

18 (b) The credit shall be computed as 20 ~~follows~~:  
19 1. ~~Ten~~ percent of the actual monthly wages paid in  
20 this state to each new employee hired when a new job has been  
21 created, unless the business is located within a rural  
22 enterprise zone pursuant to s. 290.004(8), in which case the  
23 credit shall be 30 percent of the actual monthly wages paid  
24 ~~whose wages do not exceed \$1,500 a month.~~ If no less than 20  
25 percent of the employees of the business are residents of an  
26 enterprise zone, excluding temporary and part-time employees,  
27 the credit shall be computed as 30 ~~15~~ percent of the actual  
28 monthly wages paid in this state to each new employee hired  
29 when a new job has been created, unless the business is  
30 located within a rural enterprise zone, in which case the  
31 credit shall be 45 percent of the actual monthly wages paid.

1 If the new employee hired when a new job is created is a  
2 participant in the welfare transition program the following  
3 credit shall be a percent of the actual monthly wages paid: 40  
4 percent for \$4 above the hourly federal minimum wage rate; 41  
5 percent for \$5 above the hourly federal minimum wage rate; 42  
6 percent for \$6 above the hourly federal minimum wage rate; 43  
7 percent for \$7 above the hourly federal minimum wage rate; and  
8 44 percent for \$8 above the hourly federal minimum wage rate.

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

12 ~~3. Fifteen percent of the first \$1,500 of actual~~  
13 ~~monthly wages paid in this state for each new employee who is~~  
14 ~~a WAGES Program participant pursuant to chapter 414.~~

15  
16 For purposes of this paragraph, monthly wages shall be  
17 computed as one-twelfth of the expected annual wages paid to  
18 such employee. The amount paid as wages to a new employee is  
19 the compensation paid to such employee that is subject to  
20 unemployment tax. The credit shall be allowed for up to 24 ~~12~~  
21 consecutive months, beginning with the first tax return due  
22 pursuant to s. 212.11 after approval by the department.

23 (3) In order to claim this credit, an eligible  
24 business must file under oath with the governing body or  
25 enterprise zone development agency having jurisdiction over  
26 the enterprise zone where the business is located, as  
27 applicable, a statement which includes:

28 (a) For each new employee for whom this credit is  
29 claimed, the employee's name and place of residence, including  
30 the identifying number assigned pursuant to s. 290.0065 to the  
31 enterprise zone in which the employee resides if the new

1 employee is a person residing in an enterprise zone, and, if  
2 applicable, documentation that the employee is a ~~qualified Job~~  
3 ~~Training Partnership Act classroom training participant or a~~  
4 welfare transition program participant.

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

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

11 (d) The starting salary or hourly wages paid to the  
12 new employee.

13 (e) Demonstration to the department that the total  
14 number of full-time jobs defined under paragraph (1)(d) has  
15 increased in an enterprise zone from the average of the  
16 previous 12 months.

17 ~~(f)(e)~~ The identifying number assigned pursuant to s.  
18 290.0065 to the enterprise zone in which the business is  
19 located.

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

22 ~~(h)(g)~~ Within 10 working days after receipt of an  
23 application, the governing body or enterprise zone development  
24 agency shall review the application to determine if it  
25 contains all the information required pursuant to this  
26 subsection and meets the criteria set out in this section. The  
27 governing body or agency shall certify all applications that  
28 contain the information required pursuant to this subsection  
29 and meet the criteria set out in this section as eligible to  
30 receive a credit. If applicable, the governing body or agency  
31 shall also certify if 20 percent of the employees of the



1 business are residents of an enterprise zone, excluding  
2 temporary and part-time employees. The certification shall be  
3 in writing, and a copy of the certification shall be  
4 transmitted to the executive director of the Department of  
5 Revenue. The business shall be responsible for forwarding a  
6 certified application to the department within the time  
7 specified in paragraph (i)~~(h)~~.

8 (i)~~(h)~~ All applications for a credit pursuant to this  
9 section must be submitted to the department within 6 ~~4~~ months  
10 after the new employee is hired.

11 (4) Within 10 working days after receipt of a  
12 completed application for a credit authorized in this section,  
13 the department shall inform the business that the application  
14 has been approved. The credit may be taken on the first return  
15 due after receipt of approval from the department.

16 (5)~~(4)~~ In the event the application is incomplete or  
17 insufficient to support the credit authorized in this section,  
18 the department shall deny the credit and notify the business  
19 of that fact. The business may reapply for this credit.

20 (6)~~(5)~~ The credit provided in this section does not  
21 apply:

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

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

26 (7)~~(6)~~ The credit provided in this section shall not  
27 be allowed for any month in which the tax due for such period  
28 or the tax return required pursuant to s. 212.11 for such  
29 period is delinquent.

30 (8)~~(7)~~ In the event an eligible business has a credit  
31 larger than the amount owed the state on the tax return for

1 the time period in which the credit is claimed, the amount of  
2 the credit for that time period shall be the amount owed the  
3 state on that tax return.

4 (9)~~(8)~~ Any business which has claimed this credit  
5 shall not be allowed any credit under the provisions of s.  
6 220.181 for any new employee beginning employment after July  
7 1, 1995.

8 (10)~~(9)~~ It shall be the responsibility of each  
9 business to affirmatively demonstrate to the satisfaction of  
10 the department that it meets the requirements of this section.

11 (11)~~(10)~~ Any person who fraudulently claims this  
12 credit is liable for repayment of the credit plus a mandatory  
13 penalty of 100 percent of the credit plus interest at the rate  
14 provided in this chapter, and such person is guilty of a  
15 misdemeanor of the second degree, punishable as provided in s.  
16 775.082 or s. 775.083.

17 (12)~~(11)~~ The provisions of this section, except for  
18 subsection (11)~~(10)~~, shall expire and be void on December 31,  
19 2005.

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

22 212.098 Rural Job Tax Credit Program.--

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

24 (a) "Eligible business" means any sole proprietorship,  
25 firm, partnership, or corporation that is located in a  
26 qualified county and is predominantly engaged in, or is  
27 headquarters for a business predominantly engaged in,  
28 activities usually provided for consideration by firms  
29 classified within the following standard industrial  
30 classifications: SIC 01-SIC 09 (agriculture, forestry, and  
31 fishing); SIC 20-SIC 39 (manufacturing); SIC 422 (public

1 warehousing and storage); SIC 70 (hotels and other lodging  
2 places); SIC 7391 (research and development); SIC 7992 (public  
3 golf courses); and SIC 7996 (amusement parks). A targeted  
4 industry for the Qualified Target Industry Tax Refund Program  
5 pursuant to s. 288.106 is also an eligible business.A call  
6 center or similar customer service operation that services a  
7 multistate market or an international market is also an  
8 eligible business. In addition, the Office of Tourism, Trade,  
9 and Economic Development may, as part of its final budget  
10 request submitted pursuant to s. 216.023, recommend additions  
11 to or deletions from the list of standard industrial  
12 classifications used to determine an eligible business, and  
13 the Legislature may implement such recommendations. Excluded  
14 from eligible receipts are receipts from retail sales, except  
15 such receipts for hotels and other lodging places classified  
16 in SIC 70, public golf courses in SIC 7992, and amusement  
17 parks in SIC 7996. For purposes of this paragraph, the term  
18 "predominantly" means that more than 50 percent of the  
19 business's gross receipts from all sources is generated by  
20 those activities usually provided for consideration by firms  
21 in the specified standard industrial classification. The  
22 determination of whether the business is located in a  
23 qualified county and the tier ranking of that county must be  
24 based on the date of application for the credit under this  
25 section. Commonly owned and controlled entities are to be  
26 considered a single business entity.

27 (b) "Qualified employee" means any employee of an  
28 eligible business who performs duties in connection with the  
29 operations of the business on a regular, full-time basis for  
30 an average of at least 36 hours per week for at least 3 months  
31 within the qualified county in which the eligible business is

1 | located. An owner or partner of the eligible business is not a  
2 | qualified employee.

3 |       (c) "Qualified county" means a county that has a  
4 | population of fewer than 75,000 persons, or any county that  
5 | has a population of 100,000 or less and is contiguous to a  
6 | county that has a population of less than 75,000, selected in  
7 | the following manner: every third year, the Office of  
8 | Tourism, Trade, and Economic Development shall rank and tier  
9 | the state's counties according to the following four factors:

10 |       1. Highest unemployment rate for the most recent  
11 | 36-month period.

12 |       2. Lowest per capita income for the most recent  
13 | 36-month period.

14 |       3. Highest percentage of residents whose incomes are  
15 | below the poverty level, based upon the most recent data  
16 | available.

17 |       4. Average weekly manufacturing wage, based upon the  
18 | most recent data available.

19 |  
20 | Tier-one qualified counties are those ranked 1-5 and represent  
21 | the state's least-developed counties according to this  
22 | ranking. Tier-two qualified counties are those ranked 6-10,  
23 | and tier-three counties are those ranked 11-17.

24 | Notwithstanding this definition, "qualified county" also means  
25 | a county that contains an area that has been designated as a  
26 | federal Enterprise Community pursuant to the 1999 Agricultural  
27 | Appropriations Act. Such a designated area shall be ranked in  
28 | tier three until the areas are reevaluated by the Office of  
29 | Tourism, Trade, and Economic Development. Notwithstanding any  
30 | provision in this section to the contrary, any rural community  
31 | in an area designated as a rural area of critical economic

1 concern under s. 288.0656 shall provide a basis for the tax  
2 credits provided under this section and s. 220.1895 and shall  
3 be ranked at the tier-three level.

4 (d) "New business" means any eligible business first  
5 beginning operation on a site in a qualified county and  
6 clearly separate from any other commercial or business  
7 operation of the business entity within a qualified county. A  
8 business entity that operated an eligible business within a  
9 qualified county within the 48 months before the period  
10 provided for application by subsection (2) is not considered a  
11 new business.

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

14 Section 4. Reduction or waiver of financial match  
15 requirements.--Notwithstanding any other law, the member  
16 agencies and organizations of the Rural Economic Development  
17 Initiative (REDI), as defined in section 288.0656(6)(a),  
18 Florida Statutes, shall review the financial match  
19 requirements for projects in rural areas as defined in section  
20 288.0656(2)(b), Florida Statutes.

21 (1) Each agency and organization shall develop a  
22 proposal to waive or reduce the match requirement for rural  
23 areas.

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

27 (3) These proposals shall be delivered to the Office  
28 of Tourism, Trade, and Economic Development for distribution  
29 to the REDI agencies and organizations. A meeting of REDI  
30 agencies and organizations must be called within 30 days after

31

1 receipt of such proposals for REDI comment and recommendations  
2 on each proposal.

3 (4) Waivers and reductions must be requested by the  
4 county or community, and such county or community must have  
5 three or more of the factors identified in s. 288.0656(2)(a).

6 (5) Any other funds available to the project may be  
7 used for financial match of federal programs when there is  
8 fiscal hardship and the match requirements may not be waived  
9 or reduced.

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

13 (7) To the fullest extent possible, agencies and  
14 organizations shall expedite the rule adoption and amendment  
15 process if necessary to incorporate the reduction in match by  
16 rural areas in fiscal distress.

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

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

22 220.03 Definitions.--

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

27 (a) "Ad valorem taxes paid" means 96 percent of  
28 property taxes levied for operating purposes and does not  
29 include interest, penalties, or discounts foregone. In  
30 addition, the term "ad valorem taxes paid," for purposes of  
31 the credit in s. 220.182, means the ad valorem tax paid on new

1 or additional real or personal property acquired to establish  
2 a new business or facilitate a business expansion, including  
3 pollution and waste control facilities, or any part thereof,  
4 and including one or more buildings or other structures,  
5 machinery, fixtures, and equipment. The provisions of this  
6 paragraph shall expire and be void on June 30, 2005.

7 (b) "Affiliated group of corporations" means two or  
8 more corporations which constitute an affiliated group of  
9 corporations as defined in s. 1504(a) of the Internal Revenue  
10 Code.

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

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

- 19 1. Cash or other liquid assets.
- 20 2. Real property.
- 21 3. Goods or inventory.
- 22 4. Other physical resources as identified by the  
23 department.

24  
25 The provisions of this paragraph shall expire and be void on  
26 June 30, 2005.

27 (e) "Corporation" includes all domestic corporations;  
28 foreign corporations qualified to do business in this state or  
29 actually doing business in this state; joint-stock companies;  
30 limited liability companies, under chapter 608; common-law  
31 declarations of trust, under chapter 609; corporations not for

1 profit, under chapter 617; agricultural cooperative marketing  
2 associations, under chapter 618; professional service  
3 corporations, under chapter 621; foreign unincorporated  
4 associations, under chapter 622; private school corporations,  
5 under chapter 623; foreign corporations not for profit which  
6 are carrying on their activities in this state; and all other  
7 organizations, associations, legal entities, and artificial  
8 persons which are created by or pursuant to the statutes of  
9 this state, the United States, or any other state, territory,  
10 possession, or jurisdiction. The term "corporation" does not  
11 include proprietorships, even if using a fictitious name;  
12 partnerships of any type, as such; limited liability companies  
13 that are taxable as partnerships for federal income tax  
14 purposes; state or public fairs or expositions, under chapter  
15 616; estates of decedents or incompetents; testamentary  
16 trusts; or private trusts.

17 (f) "Department" means the Department of Revenue of  
18 this state.

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

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

26 (i) "Emergency," as used in s. 220.02 and in paragraph  
27 (u) of this subsection, means occurrence of widespread or  
28 severe damage, injury, or loss of life or property proclaimed  
29 pursuant to s. 14.022 or declared pursuant to s. 252.36. The  
30 provisions of this paragraph shall expire and be void on June  
31 30, 2005.



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

4           (k) "Expansion of an existing business," for the  
5 purposes of the enterprise zone property tax credit, means any  
6 business entity authorized to do business in this state as  
7 defined in paragraph (e), and any bank or savings and loan  
8 association as defined in s. 220.62, subject to the tax  
9 imposed by the provisions of this chapter, located in an  
10 enterprise zone, which expands by or through additions to real  
11 and personal property and which establishes five or more new  
12 jobs to employ five or more additional full-time employees at  
13 such location. The provisions of this paragraph shall expire  
14 and be void on June 30, 2005.

15           (l) "Fiscal year" means an accounting period of 12  
16 months or less ending on the last day of any month other than  
17 December or, in the case of a taxpayer with an annual  
18 accounting period of 52-53 weeks under s. 441(f) of the  
19 Internal Revenue Code, the period determined under that  
20 subsection.

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

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

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

31

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

13           (q) "New employee," for the purposes of the enterprise  
14 zone jobs credit, means a person residing in an enterprise  
15 zone, ~~a qualified Job Training Partnership Act classroom~~  
16 ~~training participant,~~ or a ~~WAGES Program~~ participant in the  
17 welfare transition program who is employed at a business  
18 located in an enterprise zone who begins employment in the  
19 operations of the business after July 1, 1995, and who has not  
20 been previously employed full-time within the preceding 12  
21 months by the business or a successor business claiming the  
22 credit pursuant to s. 220.181. A person shall be deemed to be  
23 employed by such a business if the person performs duties in  
24 connection with the operations of the business on a full-time  
25 basis, provided she or he is performing such duties for an  
26 average of at least 36 hours per week each month. The term  
27 "new employee" also includes an employee leased from an  
28 employee leasing company licensed under chapter 468 who has  
29 been continuously leased to the employer for an average of at  
30 least 36 hours per week for more than 6 months., ~~or a~~  
31 ~~part-time basis, provided she or he is performing such duties~~

1 ~~for an average of at least 20 hours per week each month~~  
2 ~~throughout the year.~~ The person must be performing such duties  
3 at a business site located in an enterprise zone. The  
4 provisions of this paragraph shall expire and be void on June  
5 30, 2005.

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

21 (s) "Partnership" includes a syndicate, group, pool,  
22 joint venture, or other unincorporated organization through or  
23 by means of which any business, financial operation, or  
24 venture is carried on, including a limited partnership; and  
25 the term "partner" includes a member having a capital or a  
26 profits interest in a partnership.

27 (t) "Project" means any activity undertaken by an  
28 eligible sponsor, as defined in s. 220.183(2)(c), which is  
29 designed to construct, improve, or substantially rehabilitate  
30 housing that is affordable to low-income or very-low-income  
31 households as defined in s. 420.9071(19) and (28); designed to

1 provide commercial, industrial, or public resources and  
2 facilities; or designed to improve entrepreneurial and  
3 job-development opportunities for low-income persons. A  
4 project may be the investment necessary to increase access to  
5 high-speed broadband capability in rural communities with  
6 enterprise zones, including projects that result in  
7 improvements to communications assets that are owned by a  
8 business. A project may include the provision of museum  
9 educational programs and materials that are directly related  
10 to any project approved between January 1, 1996, and December  
11 31, 1999, and located in an enterprise zone as referenced in  
12 s. 290.00675. This paragraph does not preclude projects that  
13 propose to construct or rehabilitate low-income or  
14 very-low-income housing on scattered sites. The Office of  
15 Tourism, Trade, and Economic Development may reserve up to 50  
16 percent of the available annual tax credits under s. 220.181  
17 for housing for very-low-income households pursuant to s.  
18 420.9071(28) for the first 6 months of the fiscal year. With  
19 respect to housing, contributions may be used to pay the  
20 following eligible project-related activities:  
21 1. Project development, impact, and management fees  
22 for low-income or very-low-income housing projects;  
23 2. Down payment and closing costs for eligible  
24 persons, as defined in s. 420.9071(19) and (28);  
25 3. Administrative costs, including housing counseling  
26 and marketing fees, not to exceed 10 percent of the community  
27 contribution, directly related to low-income or  
28 very-low-income projects; and  
29 4. 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 ~~"Project" means any activity undertaken by an eligible~~  
6 ~~sponsor, as defined in s. 220.183(2)(c), which is designed to~~  
7 ~~construct, improve, or substantially rehabilitate housing or~~  
8 ~~commercial, industrial, or public resources and facilities or~~  
9 ~~to improve entrepreneurial and job-development opportunities~~  
10 ~~for low-income persons.~~

11

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

14 (u) "Rebuilding of an existing business" means  
15 replacement or restoration of real or tangible property  
16 destroyed or damaged in an emergency, as defined in paragraph  
17 (i), after July 1, 1995, in an enterprise zone, by a business  
18 entity authorized to do business in this state as defined in  
19 paragraph (e), or a bank or savings and loan association as  
20 defined in s. 220.62, subject to the tax imposed by the  
21 provisions of this chapter, located in the enterprise zone.  
22 The provisions of this paragraph shall expire and be void on  
23 June 30, 2005.

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

26 (w) "Returns" includes declarations of estimated tax  
27 required under this code.

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

31

1           (y) "State," when applied to a jurisdiction other than  
2 Florida, means any state of the United States, the District of  
3 Columbia, the Commonwealth of Puerto Rico, any territory or  
4 possession of the United States, and any foreign country, or  
5 any political subdivision of any of the foregoing.

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

10          (aa) "Taxpayer" means any corporation subject to the  
11 tax imposed by this code, and includes all corporations for  
12 which a consolidated return is filed under s. 220.131.

13 However, "taxpayer" does not include a corporation having no  
14 individuals (including individuals employed by an affiliate)  
15 receiving compensation in this state as defined in s. 220.15  
16 when the only property owned or leased by said corporation  
17 (including an affiliate) in this state is located at the  
18 premises of a printer with which it has contracted for  
19 printing, if such property consists of the final printed  
20 product, property which becomes a part of the final printed  
21 product, or property from which the printed product is  
22 produced.

23          (bb) "Functionally related dividends" include the  
24 following types of dividends:

25           1. Those received from a subsidiary of which the  
26 voting stock is more than 50 percent owned or controlled by  
27 the taxpayer or members of its affiliated group and which is  
28 engaged in the same general line of business.

29           2. Those received from any corporation which is either  
30 a significant source of supply for the taxpayer or its  
31 affiliated group or a significant purchaser of the output of

1 the taxpayer or its affiliated group, or which sells a  
2 significant part of its output or obtains a significant part  
3 of its raw materials or input from the taxpayer or its  
4 affiliated group. "Significant" means an amount of 15 percent  
5 or more.

6 3. Those resulting from the investment of working  
7 capital or some other purpose in furtherance of the taxpayer  
8 or its affiliated group.

9  
10 However, dividends not otherwise subject to tax under this  
11 chapter are excluded.

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

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

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

1           (ff) "New job has been created" means that the total  
2 number of full-time jobs has increased in an enterprise zone  
3 from the average of the previous 12 months, as demonstrated to  
4 the department by a business located in the enterprise zone.

5           (gg) "Jobs" means full-time positions, as consistent  
6 with terms used by the Agency for Workforce Innovation and the  
7 United States Department of Labor for purposes of unemployment  
8 compensation tax administration and employment estimation,  
9 resulting directly from business operations in this state.

10 This number may not include temporary construction jobs  
11 involved with the construction of facilities or any jobs that  
12 have previously been included in any application for tax  
13 credits under s. 220.181(1).

14           Section 6. Effective January 1, 2002, subsections (1)  
15 and (2) of section 220.181, Florida Statutes, are amended to  
16 read:

17           220.181 Enterprise zone jobs credit.--

18           (1)(a) Beginning January July 1, 2002 1995, there  
19 shall be allowed a credit against the tax imposed by this  
20 chapter to any business located in an enterprise zone which  
21 demonstrates to the department that the total number of  
22 full-time jobs defined has increased from the average of the  
23 previous 12 months. This credit is also available for a  
24 business that added a minimum of five new full-time jobs in an  
25 enterprise zone between July 1, 2000, and December 31, 2001  
26 ~~employs one or more new employees.~~ The credit shall be  
27 computed as 20 follows†

28           ~~1. Ten~~ percent of the actual monthly wages paid in  
29 this state to each new employee hired when a new job has been  
30 created, as defined under s. 220.03(1)(ff), unless the  
31 business is located in a rural enterprise zone, pursuant to s.



1 290.004(8), in which case the credit shall be 30 percent of  
2 the actual monthly wages paid ~~whose wages do not exceed \$1,500~~  
3 ~~a month~~. If no less than 20 percent of the employees of the  
4 business are residents of an enterprise zone, excluding  
5 temporary and part-time employees, the credit shall be  
6 computed as 30 ~~15~~ percent of the actual monthly wages paid in  
7 this state to each new employee hired when a new job has been  
8 created, unless the business is located in a rural enterprise  
9 zone, in which case the credit shall be 45 percent of the  
10 actual monthly wages paid, for a period of up to 24 ~~12~~  
11 consecutive months. ~~If the new employee hired when a new job~~  
12 is created is a participant in the welfare transition program  
13 the following credit shall be a percent of the actual monthly  
14 wages paid: 40 percent for \$4 above the hourly federal minimum  
15 wage rate; 41 percent for \$5 above the hourly federal minimum  
16 wage rate; 42 percent for \$6 above the hourly federal minimum  
17 wage rate; 43 percent for \$7 above the hourly federal minimum  
18 wage rate; and 44 percent for \$8 above the hourly federal  
19 minimum wage rate.

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

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

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

30 (c) If this credit is not fully used in any one year,  
31 the unused amount may be carried forward for a period not to

1 exceed 5 years. The carryover credit may be used in a  
2 subsequent year when the tax imposed by this chapter for such  
3 year exceeds the credit for such year after applying the other  
4 credits and unused credit carryovers in the order provided in  
5 s. 220.02(8).

6 (2) When filing for an enterprise zone jobs credit, a  
7 business must file under oath with the governing body or  
8 enterprise zone development agency having jurisdiction over  
9 the enterprise zone where the business is located, as  
10 applicable, a statement which includes:

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

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

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

26 (d) The identifying number assigned pursuant to s.  
27 290.0065 to the enterprise zone in which the eligible business  
28 is located.

29 (e) The salary or hourly wages paid to each new  
30 employee claimed.

31

1           (f) Demonstration to the department that the total  
2 number of full-time jobs has increased from the average of the  
3 previous 12 months.

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

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

8           220.183 Community contribution tax credit.--

9           (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX  
10 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM  
11 SPENDING.--

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

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

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

21           (d) All proposals for the granting of the tax credit  
22 shall require the prior approval of the Office of Tourism,  
23 Trade, and Economic Development.

24           (e) If the credit granted pursuant to this section is  
25 not fully used in any one year because of insufficient tax  
26 liability on the part of the business firm, the unused amount  
27 may be carried forward for a period not to exceed 5 years. The  
28 carryover credit may be used in a subsequent year when the tax  
29 imposed by this chapter for such year exceeds the credit for  
30 such year under this section after applying the other credits

31

1 and unused credit carryovers in the order provided in s.  
2 220.02(8).

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

6 (g) A taxpayer who is eligible to receive the credit  
7 provided for in s. 624.5105 is not eligible to receive the  
8 credit provided by this section.

9 (2) ELIGIBILITY REQUIREMENTS.--

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

12 (b) All community contributions must be reserved  
13 exclusively for use in projects as defined in s. 220.03(1)(t).  
14 The Office of Tourism, Trade, and Economic Development may  
15 reserve up to 50 percent of the available annual tax credits  
16 for housing for very-low-income households pursuant to s.  
17 420.9071(28), for the first 6 months of the fiscal year.

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

20 1. A community action program;

21 2. A nonprofit community-based ~~community~~ development  
22 organization whose mission is the provision of housing for  
23 low-income or very-low-income households or increasing  
24 entrepreneurial and job-development opportunities for  
25 low-income persons ~~corporation~~;

26 3. A neighborhood housing services corporation;

27 4. A local housing authority, created pursuant to  
28 chapter 421;

29 5. A community redevelopment agency, created pursuant  
30 to s. 163.356;

31 6. The Florida Industrial Development Corporation;

1           7. An historic preservation district agency or  
2 organization;

3           8. A regional workforce board ~~private industry~~  
4 ~~council~~;

5           9. A direct-support organization as provided in s.  
6 240.551;

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

9           11. A community-based organization incorporated under  
10 chapter 617 which is recognized as educational, charitable, or  
11 scientific pursuant to s. 501(c)(3) of the Internal Revenue  
12 Code and whose by-laws and articles of incorporation include  
13 affordable housing, economic development, or community  
14 development as the primary mission of the corporation;

15           12. Units of local government;

16           13. Units of state government; or

17           ~~14.11.~~ Such other agency as the Office of Tourism,  
18 Trade, and Economic Development may, from time to time,  
19 designate by rule.

20

21 In no event shall a contributing business firm have a  
22 financial interest in the eligible sponsor.

23           (d) The project shall be located in an area designated  
24 as an enterprise zone or a Front Porch Florida Community  
25 pursuant to s. 14.2015(9)(b) ~~pursuant to s. 290.0065~~. Any  
26 project designed to construct or rehabilitate housing for  
27 low-income or very-low-income households as defined in s.  
28 420.9071(19) and (28) ~~low-income housing~~ is exempt from the  
29 area requirement of this paragraph. This section does not  
30 preclude projects that propose to construct or rehabilitate  
31 housing for low-income or very-low-income households on

1 scattered sites. Any project designed to provide increased  
2 access to high-speed broadband capabilities which includes  
3 coverage of a rural enterprise zone may locate the project's  
4 infrastructure in any area of a rural county.

5 (3) APPLICATION REQUIREMENTS.--

6 (a) Any eligible sponsor wishing to participate in  
7 this program must submit a proposal to the Office of Tourism,  
8 Trade, and Economic Development which sets forth the sponsor,  
9 the project, the area in which the project is located, and  
10 such supporting information as may be prescribed by rule. The  
11 proposal shall also contain a resolution from the local  
12 governmental unit in which it is located certifying that the  
13 project is consistent with local plans and regulations.

14 (b) Any business wishing to participate in this  
15 program must submit an application for tax credit to the  
16 Office of Tourism, Trade, and Economic Development, which  
17 application sets forth the sponsor; the project; and the type,  
18 value, and purpose of the contribution. The sponsor shall  
19 verify the terms of the application and indicate its receipt  
20 of willingness to receive the contribution, ~~which verification~~  
21 ~~indicate its willingness to receive the contribution, which~~  
22 verification must ~~shall~~ be in writing and ~~shall~~ accompany the  
23 application for tax credit.

24 (c) The business firm must submit a separate  
25 application for tax credit for each individual contribution  
26 that ~~which~~ it makes ~~proposes to contribute~~ to each individual  
27 project.

28 (4) ADMINISTRATION.--

29 (a) The Office of Tourism, Trade, and Economic  
30 Development has authority to adopt rules pursuant to ss.  
31 120.536(1) and 120.54 to implement the provisions of this

1 section, including rules for the approval or disapproval of  
2 proposals by business firms.

3 (b) The decision of the Office of Tourism, Trade, and  
4 Economic Development shall be in writing, and, if approved,  
5 the notification must ~~proposal shall~~ state the maximum credit  
6 allowable to the business firm. A copy of the decision shall  
7 be transmitted to the executive director of the Department of  
8 Revenue, who shall apply such credit to the tax liability of  
9 the business firm.

10 (c) The Office of Tourism, Trade, and Economic  
11 Development shall periodically monitor all projects in a  
12 manner consistent with available resources to ensure that  
13 resources are utilized in accordance with this section;  
14 however, each project shall be reviewed no less often than  
15 once every 2 years.

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

19 (e) The Office of Tourism, Trade, and Economic  
20 Development shall, in consultation with the Department of  
21 Community Affairs, the Florida Housing Finance Corporation,  
22 and the statewide and regional housing and financial  
23 intermediaries, market the availability of the community  
24 contribution tax credit program to community-based  
25 organizations.

26 Section 8. Section 288.018, Florida Statutes, is  
27 amended to read:

28 288.018 Regional Rural Development Grants Program.--

29 (1) The Office of Tourism, Trade, and Economic  
30 Development shall establish a matching grant program to  
31 provide funding to regionally based economic development

1 organizations representing rural counties and communities for  
2 the purpose of building the professional capacity of their  
3 organizations. The Office of Tourism, Trade, and Economic  
4 Development is authorized to approve, on an annual basis,  
5 grants to such regionally based economic development  
6 organizations. The maximum amount an organization may receive  
7 in any year will be \$35,000, or \$100,000 in a rural area of  
8 critical economic concern recommended by the Rural Economic  
9 Development Initiative and designated by the Governor, and  
10 must be matched each year by an equivalent amount of nonstate  
11 resources.

12 (2) In approving the participants, the Office of  
13 Tourism, Trade, and Economic Development shall consider the  
14 demonstrated need of the applicant for assistance and require  
15 the following:

16 (a) Documentation of official commitments of support  
17 from each of the units of local government represented by the  
18 regional organization.

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

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

24 (d) Demonstration that the organization is in  
25 existence and actively involved in economic development  
26 activities serving the region.

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

30 (3) The Office of Tourism, Trade, and Economic  
31 Development may also contract for the development of an



1 enterprise zone web portal or web sites for each enterprise  
2 zone which will be used to market the program for job creation  
3 in disadvantaged urban and rural enterprise zones. Each  
4 enterprise zone web page should include downloadable links to  
5 state forms and information, as well as local message boards  
6 that help businesses and residents receive information  
7 concerning zone boundaries, job openings, zone programs, and  
8 neighborhood improvement activities.

9 (4)(3) The Office of Tourism, Trade, and Economic  
10 Development may expend up to \$750,000~~\$600,000~~ each fiscal  
11 year from funds appropriated to the Rural Community  
12 Development Revolving Loan Fund for the purposes outlined in  
13 this section. The Office of Tourism, Trade, and Economic  
14 Development may contract with Enterprise Florida, Inc., for  
15 the administration of the purposes specified in this section.  
16 Funds released to Enterprise Florida, Inc., for this purpose  
17 shall be released quarterly and shall be calculated based on  
18 the applications in process.

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

21 288.019 Rural considerations in grant review and  
22 evaluation processes.--Notwithstanding any other law, and to  
23 the fullest extent possible, the member agencies and  
24 organizations of the Rural Economic Development Initiative  
25 (REDI) as defined in s. 288.0656(6)(a) shall review all grant  
26 and loan application evaluation criteria to ensure the fullest  
27 access for rural counties as defined in s. 288.0656(2)(b) to  
28 resources available throughout the state.

29 (1) Each REDI agency and organization shall review all  
30 evaluation and scoring procedures and develop modifications to  
31

1 those procedures which minimize the impact of a project within  
2 a rural area.

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

7 (3) Evaluation criteria and scoring procedures must  
8 recognize the disparity of available fiscal resources for an  
9 equal level of financial support from an urban county and a  
10 rural county.

11 (a) The evaluation criteria should weight contribution  
12 in proportion to the amount of funding available at the local  
13 level.

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

19 (4) For existing programs, the modified evaluation  
20 criteria and scoring procedure must be delivered to the Office  
21 of Tourism, Trade, and Economic Development for distribution  
22 to the REDI agencies and organizations. The REDI agencies and  
23 organizations shall review and make comments. Future rules,  
24 programs, evaluation criteria, and scoring processes must be  
25 brought before a REDI meeting for review, discussion, and  
26 recommendation to allow rural counties fuller access to the  
27 state's resources.

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

30 288.065 Rural Community Development Revolving Loan  
31 Fund.--

1           (2) The program shall provide for long-term loans,  
2 loan guarantees, and loan loss reserves to units of local  
3 governments, or economic development organizations  
4 substantially underwritten by a unit of local government,  
5 within counties with populations of 75,000 or less, or any  
6 county that has a population of 100,000 or less and is  
7 contiguous to a county with a population of 75,000 or less, as  
8 determined by the most recent official estimate pursuant to s.  
9 186.901, residing in incorporated and unincorporated areas of  
10 the county; to units of local government, or economic  
11 development organizations substantially underwritten by a unit  
12 of local government, within a rural area of critical economic  
13 concern; or to units of local government or economic  
14 development organizations serving an unincorporated area  
15 within a Round II Federal Rural Enterprise Community. Requests  
16 for loans shall be made by application to the Office of  
17 Tourism, Trade, and Economic Development. Loans shall be made  
18 pursuant to agreements specifying the terms and conditions  
19 agreed to between the applicant ~~local government~~ and the  
20 Office of Tourism, Trade, and Economic Development. The loans  
21 shall be the legal obligations of the applicant ~~local~~  
22 ~~government~~. All repayments of principal and interest shall be  
23 returned to the loan fund and made available for loans to  
24 other applicants. However, in a rural area of critical  
25 economic concern designated by the Governor, and upon approval  
26 by the Office of Tourism, Trade, and Economic Development,  
27 repayments of principal and interest may be retained by the  
28 applicant ~~a unit of local government~~ if such repayments are  
29 dedicated and matched to fund regionally based economic  
30 development organizations representing the rural area of  
31 critical economic concern.

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

3           288.0656 Rural Economic Development Initiative.--

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

- 9           1. The Department of Community Affairs.
- 10           2. The Department of Transportation.
- 11           3. The Department of Environmental Protection.
- 12           4. The Department of Agriculture and Consumer  
13 Services.
- 14           5. The Department of State.
- 15           6. The Department of Health.
- 16           7. The Department of Children and Family Services.
- 17           8. The Department of Corrections.
- 18           9. The Agency for Workforce Innovation ~~Department of~~  
19 ~~Labor and Employment Security.~~
- 20           10. The Department of Education.
- 21           11. The Department of Juvenile Justice.
- 22           ~~12.11.~~ The Fish and Wildlife Conservation Commission.
- 23           ~~13.12.~~ Each water management district.
- 24           ~~14.13.~~ Enterprise Florida, Inc.
- 25           15. Workforce Florida, Inc.
- 26           ~~16.14.~~ The Florida Commission on Tourism or VISIT  
27 Florida.
- 28           ~~17.15.~~ The Florida Regional Planning Council  
29 Association.
- 30           ~~18.16.~~ The Florida State Rural Development Council.

31

1           19.17. The Institute of Food and Agricultural Sciences  
2 (IFAS).

3  
4 An alternate for each designee shall also be chosen, and the  
5 names of the designees and alternates shall be sent to the  
6 director of the Office of Tourism, Trade, and Economic  
7 Development.

8           (b) Each REDI representative must have comprehensive  
9 knowledge of his or her agency's functions, both regulatory  
10 and service in nature, and of the state's economic goals,  
11 policies, and programs. This person shall be the primary point  
12 of contact for his or her agency with REDI on issues and  
13 projects relating to economically distressed rural communities  
14 and with regard to expediting project review, shall ensure a  
15 prompt effective response to problems arising with regard to  
16 rural issues, and shall work closely with the other REDI  
17 representatives in the identification of opportunities for  
18 preferential awards of program funds and allowances and waiver  
19 of program requirements when necessary to encourage and  
20 facilitate long-term private capital investment and job  
21 creation.

22           (c) The REDI representatives shall work with REDI in  
23 the review and evaluation of statutes and rules for adverse  
24 impact on rural communities and the development of alternative  
25 proposals to mitigate that impact.

26           (d) Each REDI representative shall be responsible for  
27 ensuring that each district office or facility of his or her  
28 agency is informed about the Rural Economic Development  
29 Initiative and for providing assistance throughout the agency  
30 in the implementation of REDI activities.

31

1           Section 12. Section 288.1088, Florida Statutes, is  
2 amended to read:

3           288.1088 Quick Action Closing Fund.--

4           (1)(a) The Legislature finds that attracting,  
5 retaining, and providing favorable conditions for the growth  
6 of certain high-impact business facilities, privately  
7 developed critical rural infrastructure, or key facilities in  
8 economically distressed urban or rural communities which  
9 provide ~~provides~~ widespread economic benefits to the public  
10 through high-quality employment opportunities in such  
11 facilities or ~~and~~ in related facilities attracted to the  
12 state, through the increased tax base provided by the  
13 high-impact facility and related businesses ~~in related~~  
14 ~~sectors~~, through an enhanced entrepreneurial climate in the  
15 state and the resulting business and employment opportunities,  
16 and through the stimulation and enhancement of the state's  
17 universities and community colleges. In the global economy,  
18 there exists serious and fierce international competition for  
19 these facilities, and in most instances, when all available  
20 resources for economic development have been used, the state  
21 continues to encounter severe competitive disadvantages in  
22 vying for these ~~high-impact~~ business facilities. Florida's  
23 rural areas must provide a competitive environment for  
24 business in the information age. This often requires an  
25 incentive to make it feasible for private investors to provide  
26 infrastructure in those areas.

27           (b) The Legislature therefore declares that sufficient  
28 resources shall be available to respond to extraordinary  
29 economic opportunities and to compete effectively for these  
30 high-impact business facilities, critical private

31

1 infrastructure in rural areas, and key businesses in  
2 economically distressed urban or rural communities.

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

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

11 1. A description of the type of facility or  
12 infrastructure, its operations ~~business operation~~, and the  
13 associated product or service associated with the facility.

14 2. The number of full-time-equivalent jobs that will  
15 be created by the facility and the total estimated average  
16 annual wages of those jobs or, in the case of privately  
17 developed rural infrastructure, the types of business  
18 activities and jobs stimulated by the investment.

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

21 4. A statement of any special impacts the facility is  
22 expected to stimulate in a particular business sector in the  
23 state or regional economy or in the state's universities and  
24 community colleges.

25 5. A statement of the role the incentive is expected  
26 to play in the decision of the applicant business to locate or  
27 expand in this state or for the private investor to provide  
28 critical rural infrastructure.

29 (b) Upon receipt of the evaluation and recommendation  
30 from Enterprise Florida, Inc., the director shall recommend  
31 approval or disapproval of a project for receipt of funds from

1 the Quick Action Closing Fund to the Governor. In recommending  
2 a project ~~high-impact business facility~~, the director shall  
3 include proposed performance conditions that the project  
4 ~~facility~~ must meet to obtain incentive funds. The Governor  
5 shall consult with the President of the Senate and the Speaker  
6 of the House of Representatives before giving final approval  
7 for a project. The Executive Office of the Governor shall  
8 recommend approval of a project and release of funds pursuant  
9 to the legislative consultation and review requirements set  
10 forth in s. 216.177. The recommendation must include proposed  
11 performance conditions the project must meet to obtain funds.

12 (c) Upon the approval of the Governor, the director of  
13 the Office of Tourism, Trade, and Economic Development and the  
14 ~~high-impact~~ business shall enter into a contract that sets  
15 forth the conditions for payment of moneys from the fund. The  
16 contract must include the total amount of funds awarded; the  
17 performance conditions that must be met to obtain the award,  
18 including, but not limited to, net new employment in the  
19 state, average salary, and total capital investment;  
20 demonstrate a baseline of current service and a measure of  
21 enhanced capability; the methodology for validating  
22 performance; the schedule of payments from the fund; and  
23 sanctions for failure to meet performance conditions.

24 (d) Enterprise Florida, Inc., shall validate  
25 contractor performance. Such validation shall be reported  
26 within 6 months after completion of the contract to the  
27 Governor, President of the Senate, and the Speaker of the  
28 House of Representatives.

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

31 288.9015 Enterprise Florida, Inc.; purpose; duties.--



1           (2) It shall be the responsibility of Enterprise  
2 Florida, Inc., to aggressively market Florida's rural  
3 communities, economically distressed rural communities, and  
4 economically distressed urban communities as locations for  
5 potential new investment, to aggressively assist in the  
6 retention and expansion of existing businesses in these  
7 communities, and to aggressively assist these communities in  
8 the identification and development of new economic development  
9 opportunities for job creation.

10           (a) Enterprise Florida, Inc., shall develop a detailed  
11 plan for the coordinated marketing of and use of federal,  
12 state, and local programs designed to improve conditions in  
13 economically distressed communities, including, but not  
14 limited to, the Enterprise Zone Program under chapter 290, the  
15 Front Porch Florida Initiative administered by the Office of  
16 Urban Opportunity under s. 14.2015, and the Toolkit for  
17 Economic Development created under chapter 2000-290, Laws of  
18 Florida.

19           (b) The plan must include both strategic and operating  
20 components, including provisions for:

21           1. Educating existing, expanding, and new and  
22 relocating businesses about economically distressed  
23 communities and specially designated areas, such as those  
24 designated under the Enterprise Zone Program or Front Porch  
25 Florida Initiative, as potential sites for investment;

26           2. Informing such businesses about the availability of  
27 incentives that are designed specifically to encourage  
28 investment in such communities and specially designated areas;  
29 and

30           3. Using as fully as practicable general  
31 economic-development incentives in such communities and

1  specially designated areas, such as the tax-refund program for  
2  qualified target industry businesses under s. 288.106,  
3  high-impact performance grants under s. 288.108, the Quick  
4  Action Closing Fund under s. 288.1088, and contracts for  
5  transportation projects under s. 288.063.

6  (c) Enterprise Florida, Inc., shall develop measures  
7  to assess changes in the level of economic investment in  
8  economically distressed communities and in specially  
9  designated areas, such as enterprise zones and Front Porch  
10  Florida communities, and shall report data on performance  
11  related to the measures as part of the annual report required  
12  under s. 288.906. Enterprise Florida, Inc., may recommend  
13  inclusion of the measures developed under this paragraph in  
14  the Legislature's annual process under chapter 216 of  
15  reviewing agency performance measures. In addition, Enterprise  
16  Florida, Inc., may recommend to the Legislature a method for  
17  weighting the measures developed under this paragraph as being  
18  more important than other measures of the economic-development  
19  organization's performance.

20  (d) In carrying out the provisions of this subsection,  
21  Enterprise Florida, Inc., shall consult and coordinate with  
22  other agencies and organizations engaged in activities related  
23  to economically distressed communities, including, but not  
24  limited to:

- 25  1. The Department of Community Affairs;
- 26  2. The Office of Tourism, Trade, and Economic  
27  Development;
- 28  3. The Office of Urban Opportunity;
- 29  4. Workforce Florida, Inc.; and
- 30  5. The Rural Economic Development Initiative.

31

1           (e) Working with the organizations specified in  
2 paragraph (d), Enterprise Florida, Inc., shall maximize  
3 opportunities to combine and leverage economic-development  
4 programs, designations, and initiatives in order to secure  
5 job-creating projects for economically distressed communities.

6           Section 14. Section 290.004, Florida Statutes, is  
7 amended to read:

8           290.004 Definitions relating to Florida Enterprise  
9 Zone Act.--As used in ss. 290.001-290.016:

10           (1) "Community investment corporation" means a black  
11 business investment corporation, a certified development  
12 corporation, a small business investment corporation, or other  
13 similar entity incorporated under Florida law that has limited  
14 its investment policy to making investments solely in minority  
15 business enterprises.

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

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

19           (4) "Governing body" means the council or other  
20 legislative body charged with governing the county or  
21 municipality.

22           (5) "Interagency coordinating council" means the  
23 Enterprise Zone Interagency Coordinating Council created  
24 pursuant to s. 290.009.

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

27           (7) "Office" means the Office of Tourism, Trade, and  
28 Economic Development.

29           (8) "Rural enterprise zone" means an enterprise zone  
30 that is nominated by a county having a population of 75,000 or  
31 fewer, or a county having a population of 100,000 or fewer

1 which is contiguous to a county having a population of 75,000  
2 or fewer, or by a municipality in such a county, or by such a  
3 county and one or more municipalities. An enterprise zone  
4 designated in accordance with s. 370.28 or s. 290.0065(5)(b),  
5 is considered to be a rural enterprise zone.

6 (9)~~(8)~~ "Secretary" means the Secretary of Commerce.

7 (10)~~(9)~~ "Small business" has the same meaning as in s.  
8 288.703.

9 Section 15. Section 290.0065, Florida Statutes, is  
10 amended to read:

11 290.0065 State designation of enterprise zones.--

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

28 (2) Each application made pursuant to s. 290.0055  
29 shall be ranked competitively within the appropriate category  
30 established pursuant to subsection (3) based on the pervasive  
31 poverty, unemployment, and general distress of the area; the

1 strategic plan, including local fiscal and regulatory  
2 incentives, prepared pursuant to s. 290.0057; and the  
3 prospects for new investment and economic development in the  
4 area. Pervasive poverty, unemployment, and general distress  
5 shall be weighted 35 percent; strategic plan and local fiscal  
6 and regulatory incentives shall be weighted 40 percent; and  
7 prospects for new investment and economic development in the  
8 area shall be weighted 25 percent.

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

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

14 2. Communities consisting of census tracts in areas  
15 having a total population of 50,000 persons or more but less  
16 than 150,000 persons.

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

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

21 5. Communities having a population of less than 7,500  
22 persons.

23 (b) Any area authorized to be an enterprise zone by  
24 both a county and a municipality shall be placed in the  
25 appropriate category established under paragraph (a) in which  
26 an application by the municipality would have been considered  
27 if the municipality had acted alone, if at least 60 percent of  
28 the population of the area authorized to be an enterprise zone  
29 resides within the municipality. An area authorized to be an  
30 enterprise zone by a county and one or more municipalities  
31 shall be placed in the category in which an application by the

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

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

30 (b) The office ~~department~~ shall place any area  
31 designated as a state enterprise zone pursuant to this

1 subsection in the appropriate category established in  
2 subsection (3), and include such designations within the  
3 limitations on state enterprise zone designations set out in  
4 subsection (1).

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

9 (5) Notwithstanding s. 290.0055, an area designated as  
10 a federal empowerment zone or enterprise community pursuant to  
11 Title XIII of the Omnibus Budget Reconciliation Act of 1993,  
12 the Taxpayer Relief Act of 1997, or the 1999 Agricultural  
13 Appropriations Act shall be designated a state enterprise zone  
14 as follows:

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

26 (b) An area designated as a rural empowerment zone or  
27 rural enterprise community pursuant to Title XIII of the  
28 Omnibus Budget Reconciliation Act of 1993 or the 1999  
29 Agricultural Appropriations Act shall be designated a state  
30 rural enterprise zone by the office ~~department~~ upon completion  
31 of the requirements set out in paragraph (d) and may

1 incorporate and include such designated rural empowerment zone  
2 or rural enterprise community within the boundaries of its  
3 state enterprise zones without any limitation as to size.

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

8 (d) Prior to designating such areas as state  
9 enterprise zones, the office department shall ensure that the  
10 governing body having jurisdiction over the zone submits the  
11 strategic plan required pursuant to 7 C.F.R. part 25 or 24  
12 C.F.R. part 597 to the office department, and creates an  
13 enterprise zone development agency pursuant to s. 290.0056.

14 (e) The office department shall place any area  
15 designated as a state enterprise zone pursuant to this  
16 subsection in the appropriate category established in  
17 subsection (3), and include such designations within the  
18 limitations on state enterprise zone designations set out in  
19 subsection (1).

20 (6)(a) The office department, in consultation with  
21 Enterprise Florida, Inc., and the interagency coordinating  
22 council, may develop guidelines shall promulgate any rules  
23 necessary for the approval of areas under this section by the  
24 director secretary.

25 (b) Such guidelines rules shall provide for the  
26 measurement of pervasive poverty, unemployment, and general  
27 distress using the criteria outlined by s. 290.0058.

28 (c) Such guidelines rules shall provide for the  
29 evaluation of the strategic plan and local fiscal and  
30 regulatory incentives for effectiveness, including how the

31



1 following key principles will be implemented by the governing  
2 body or bodies:

3 1. Economic opportunity, including job creation within  
4 the community and throughout the region, as well as  
5 entrepreneurial initiatives, small business expansion, and  
6 training for jobs that offer upward mobility.

7 2. Sustainable community development that advances the  
8 creation of livable and vibrant communities through  
9 comprehensive approaches that coordinate economic, physical,  
10 community, and human development.

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

13 4. Strategic vision for change that identifies how the  
14 community will be revitalized. This vision should include  
15 methods for building on community assets and coordinate a  
16 response to community needs in a comprehensive fashion. This  
17 vision should provide goals and performance benchmarks for  
18 measuring progress and establish a framework for evaluating  
19 and adjusting the strategic plan.

20 5. Local fiscal and regulatory incentives enacted  
21 pursuant to s. 290.0057(1)(e). These incentives should induce  
22 economic revitalization, including job creation and small  
23 business expansion.

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

28 (7) Upon approval by the director ~~secretary~~ of a  
29 resolution authorizing an area to be an enterprise zone  
30 pursuant to this section, the office ~~department~~ shall assign a  
31 unique identifying number to that resolution. The office

1 ~~department~~ shall provide the Department of Revenue and  
2 Enterprise Florida, Inc., with a copy of each resolution  
3 approved, together with its identifying number.

4 (8)(a) Notwithstanding s. 290.0055, any area existing  
5 as a state enterprise zone as of December 30, 1994, which has  
6 received at least \$1 million in state community development  
7 funds and at least \$500,000 in federal community development  
8 funds, which has less than 300 businesses located within the  
9 boundaries of the enterprise zone, and which has been  
10 designated by the United States Department of Agriculture as a  
11 "Champion Community" shall be redesignated as a state  
12 enterprise zone upon the creation of an enterprise zone  
13 development agency pursuant to s. 290.0056 and the completion  
14 of a strategic plan pursuant to s. 290.0057.

15 (b) Such designation shall be in addition to the  
16 limitations of state enterprise zone designation set out in  
17 subsection (1).

18 ~~(9) The Office of Tourism, Trade, and Economic~~  
19 ~~Development may amend the boundaries of any enterprise zone~~  
20 ~~designated by the state pursuant to this section, consistent~~  
21 ~~with the categories, criteria, and limitations imposed in this~~  
22 ~~section upon the establishment of such enterprise zone and~~  
23 ~~only if consistent with the determinations made in s.~~  
24 ~~290.0058(2).~~

25 (9)~~(10)~~ Before December 31, 1998, the governing body  
26 of a county in which an enterprise zone designated pursuant to  
27 paragraph (5)(b) is located may apply to the Office of  
28 Tourism, Trade, and Economic Development to amend the  
29 boundaries of the enterprise zone for the purpose of replacing  
30 areas not suitable for development. The Office of Tourism,  
31 Trade, and Economic Development shall approve the application

1 if it does not increase the overall size of the enterprise  
2 zone. Except that upon the request of the governing body of a  
3 home rule charter county, or any county the government of  
4 which has been consolidated with the government of one or more  
5 municipalities in accordance with s. 9, Art. VIII of the State  
6 Constitution of 1885, as preserved by s. 6(e), Art. VIII of  
7 the State Constitution as revised in 1968 and subsequently  
8 amended, the Office of Tourism, Trade, and Economic  
9 Development may amend the boundaries of an area designated as  
10 an enterprise zone upon the receipt of a resolution adopted by  
11 such governing body describing the amended boundaries, so long  
12 as the added area does not increase the overall size of the  
13 expanded zone more than its original size or 20 square miles,  
14 whichever is larger, and is consistent with the categories,  
15 criteria, and limitations imposed by s. 290.0055.

16 (10)~~(11)~~ Before December 31, 1999, any county as  
17 defined in s. 125.011(1) may create a satellite enterprise  
18 zone not exceeding 3 square miles in area outside of and,  
19 notwithstanding anything contained in s. 290.0055(4) or  
20 elsewhere, in addition to the previously designated 20 square  
21 miles of enterprise zones. The Office of Tourism, Trade, and  
22 Economic Development shall amend the boundaries of the areas  
23 previously designated by any such county as enterprise zones  
24 upon the receipt of a resolution adopted by such governing  
25 body describing the satellite enterprise zone, as long as the  
26 additional area is consistent with the categories, criteria,  
27 and limitations imposed by s. 290.0055, provided that the  
28 20-square-mile limitation and the requirements imposed by s.  
29 290.0055(4)(d) do not apply to such satellite enterprise zone.

30 (11) Before June 1, 2002, the governing body of a  
31 municipality that is located within a county having a

1 population under 225,000 and in which an enterprise zone  
2 designated under subparagraph (3)(a)2. is located may apply to  
3 the Office of Tourism, Trade, and Economic Development to  
4 change the boundaries of the enterprise zone. The Office of  
5 Tourism, Trade, and Economic Development shall approve the  
6 application if the boundary change does not increase the  
7 overall size of the enterprise zone and if any territory added  
8 to the enterprise zone as a result of the boundary change is  
9 contiguous to the remaining area of the existing enterprise  
10 zone.

11 Section 16. Subsection (1) of section 290.0066,  
12 Florida Statutes, is amended to read:

13 290.0066 Revocation of enterprise zone designation.--

14 (1) The director must ~~may~~ revoke the designation of an  
15 enterprise zone if the director determines that:

16 (a) The governing body or bodies:

17 1. ~~(a)~~ Have failed to make progress in achieving the  
18 benchmarks set forth in the strategic plan; ~~or~~

19 2. ~~(b)~~ Have not complied substantially with the  
20 strategic plan; ~~or~~

21 3. Are requesting to voluntarily revoke their zone  
22 designation; or

23 (b) The zone is determined by research evaluations  
24 under s. 290.015(1) to no longer meet the poverty requirements  
25 under s. 290.0058.

26 Section 17. Section 290.00676, Florida Statutes, is  
27 created to read:

28 290.00676 Amendment of rural enterprise zone

29 boundaries.--Notwithstanding any other law, upon

30 recommendation by Enterprise Florida, Inc., the Office of

31 Tourism, Trade, and Economic Development may approve requests

1 to amend the boundaries of rural enterprise zones as defined  
2 in s. 290.004(8). Boundary amendments authorized by this  
3 section are subject to the following requirements:

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

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

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

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

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

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

30 (2) Notwithstanding the enterprise zone residency  
31 requirements set out in s. 220.03(1)(q), eligible businesses

1 as defined by s. 212.096(1)(a), located in rural enterprise  
2 zones as defined in s. 290.004, may receive the basic minimum  
3 credit provided under s. 220.181 for creating a new job and  
4 hiring a person residing within the jurisdiction of a rural  
5 county, as defined by s. 288.106(1)(r). All other provisions  
6 of s. 220.181, including, but not limited to, those relating  
7 to the award of enhanced credits apply to such businesses.

8 Section 19. Section 290.00694, Florida Statutes, is  
9 created to read:

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

28 Section 20. Enterprise zone designation for  
29 Hillsborough County.--Hillsborough County may apply to the  
30 Office of Tourism, Trade, and Economic Development for  
31 designation of one enterprise zone within the county, which

1 zone encompasses a high-crime, low-income, high-unemployment  
2 area that is north of Fowler Avenue, south of Bearss Avenue,  
3 east of Florida Avenue, west of Bruce B. Downs Boulevard, near  
4 the University of South Florida, adjacent to University Square  
5 Mall, north of a major theme park, an area that has been  
6 designated a federal Weed & Seed target area, and a Community  
7 Development Block Grant target area and that houses an active  
8 public/private 501(c)(3) community development corporation  
9 working to improve the area. The application must be submitted  
10 by December 31, 2002, and must comply with the requirements of  
11 section 290.0055, Florida Statutes. Notwithstanding the  
12 provisions of section 290.0065, Florida Statutes, limiting the  
13 total number of enterprise zones designated and the number of  
14 enterprise zones within a population category, the Office of  
15 Tourism, Trade, and Economic Development may designate one  
16 enterprise zone under this section. The Office of Tourism,  
17 Trade, and Economic Development shall establish the initial  
18 effective date of the enterprise zone designated under this  
19 section.

20 Section 21. Subsection (3) of section 290.007, Florida  
21 Statutes, is amended to read:

22 290.007 State incentives available in enterprise  
23 zones.--The following incentives are provided by the state to  
24 encourage the revitalization of enterprise zones:

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

27 Section 22. Section 290.015, Florida Statutes, is  
28 amended to read:

29 290.015 Evaluation and review.--

30 (1) Prior to January 1, 2003 ~~1995~~, Enterprise Florida,  
31 Inc., ~~the department~~ shall create ~~prescribe by rule~~, subject

1 to the approval of the Auditor General, a research design for  
2 the review and evaluation of ss. 290.001-290.016, together  
3 with the incentives listed in s. 290.007. The research design  
4 shall be used to determine which enterprise zones shall be  
5 revoked pursuant to s. 290.0066. The research design shall  
6 evaluate for revocation the three least active rural  
7 enterprise zones and the three least active urban enterprise  
8 zones. The research design shall evaluate which zones do not  
9 meet the poverty requirements under s. 290.0058 and propose  
10 that those zones be revoked pursuant to s. 290.0066.The  
11 research design shall set forth the types of additional  
12 information necessary to effectuate the research design. Such  
13 information shall be provided in the report required pursuant  
14 to s. 290.014(2).

15 (2) Prior to the 2005 ~~2000~~ Regular Session of the  
16 Legislature, the Auditor General shall perform a review and  
17 evaluation of ss. 290.001-290.016, together with the  
18 incentives listed in s. 290.007, using the research design  
19 adopted ~~promulgated~~ pursuant to subsection (1). The report  
20 shall critique the enterprise zone program and shall include  
21 an analysis of the state incentives listed under s. 290.007  
22 and determine a minimum of six zones to be revoked pursuant to  
23 s. 290.0066. The report shall determine if the enterprise zone  
24 program has produced enough positive results in alleviating  
25 state poverty to recommend its continuation.A report of the  
26 findings and recommendations of the Auditor General shall be  
27 submitted to the President of the Senate and the Speaker of  
28 the House of Representatives prior to the 2005 ~~2000~~ Regular  
29 Session. Before or during the 2005 Regular Session,the  
30 appropriate committees of the Senate and House of  
31



1 Representatives shall complete ~~consider~~ legislation to  
2 implement the recommendations of the Auditor General.

3 ~~(3) Prior to the 2001 Regular Session of the~~  
4 ~~Legislature, the appropriate substantive committees of both~~  
5 ~~the Senate and the House of Representatives, upon assignment~~  
6 ~~by the President and Speaker, respectively, shall be~~  
7 ~~responsible for the completion of a review and evaluation of~~  
8 ~~ss. 290.001-290.016, together with the incentives listed in s.~~  
9 ~~290.007.~~

10 Section 23. Subsection (7) is added to section  
11 290.048, Florida Statutes, to read:

12 290.048 General powers of Department of Community  
13 Affairs under ss. 290.0401-290.049.--The department has all  
14 the powers necessary or appropriate to carry out the purposes  
15 and provisions of the program, including the power to:

16 (7) Establish advisory committees and solicit  
17 participation in the design, implementation, and evaluation of  
18 the program and its linkages with other housing and  
19 community-development resources.

20 Section 24. Section 290.049, Florida Statutes, is  
21 repealed.

22 Section 25. Subsection (4) of section 370.28, Florida  
23 Statutes, is repealed.

24 Section 26. Subsections (15) and (19) of section  
25 420.503, Florida Statutes, are amended to read:

26 420.503 Definitions.--As used in this part, the term:

27 (15) "Elderly" means persons 62 years of age or older,  
28 provided, however, that this definition does not prohibit  
29 housing from being deemed housing for the elderly as defined  
30 in subsection (19) if such housing otherwise meets the  
31 requirements of subsection (19).

1           (19) "Housing for the elderly" means, for purposes of  
2 s. 420.5087(3)(c)2., any nonprofit housing community that is  
3 financed by a mortgage loan made or insured by the United  
4 States Department of Housing and Urban Development under s.  
5 202, s. 202 with a s. 8 subsidy, s. 221(d)(3) or (4), or s.  
6 236 of the National Housing Act, as amended, and that is  
7 subject to income limitations established by the United States  
8 Department of Housing and Urban Development, or any program  
9 funded by the Rural Development Agency of the United States  
10 Department of Agriculture and subject to income limitations  
11 established by the United States Department of Agriculture. A  
12 project which qualifies for an exemption under the Fair  
13 Housing Act as housing for older persons as defined by s.  
14 760.29(4) shall qualify as housing for the elderly for  
15 purposes of s. 420.5087(3)(c)2. and for purposes of any loans  
16 made under s. 420.508.In addition, if the corporation adopts  
17 a qualified allocation plan pursuant to s. 42(m)(1)(B) of the  
18 Internal Revenue Code or any other rules that prioritize  
19 projects targeting the elderly for purposes of allocating tax  
20 credits pursuant to s. 420.5099 or for purposes of the HOME  
21 program under s. 420.5089, a project which qualifies for an  
22 exemption under the Fair Housing Act as housing for older  
23 persons as defined by s. 760.29(4) shall qualify as a project  
24 targeted for the elderly, if the project satisfies the other  
25 requirements set forth in this part.

26           Section 27. Subsection (39) is added to section  
27 420.507, Florida Statutes, to read:

28           420.507 Powers of the corporation.--The corporation  
29 shall have all the powers necessary or convenient to carry out  
30 and effectuate the purposes and provisions of this part,  
31

1 including the following powers which are in addition to all  
2 other powers granted by other provisions of this part:

3 (39) To create recognition programs to honor  
4 individuals, community-based development organizations, units  
5 of local government, or others who have demonstrated the  
6 ideals of community stewardship and increased access to  
7 housing for low-income households, including their stewardship  
8 in economically distressed areas. Such programs may  
9 incorporate certificates of recognition by the Governor and  
10 may include presentation by the Governor or his  
11 representative.

12 Section 28. Paragraph (a) of subsection (1) of section  
13 420.5088, Florida Statutes, is amended to read:

14 420.5088 Florida Homeownership Assistance  
15 Program.--There is created the Florida Homeownership  
16 Assistance Program for the purpose of assisting low-income  
17 persons in purchasing a home by reducing the cost of the home  
18 with below-market construction financing, by reducing the  
19 amount of down payment and closing costs paid by the borrower  
20 to a maximum of 5 percent of the purchase price, or by  
21 reducing the monthly payment to an affordable amount for the  
22 purchaser. Loans shall be made available at an interest rate  
23 that does not exceed 3 percent. The balance of any loan is due  
24 at closing if the property is sold or transferred.

25 (1) For loans made available pursuant to s.  
26 420.507(23)(a)1. or 2.:

27 (a) The corporation may underwrite and make those  
28 mortgage loans through the program to persons or families ~~who~~  
29 ~~are eligible to participate in the corporation's single-family~~  
30 ~~mortgage revenue bond programs and who have incomes that do~~  
31 not exceed 80 percent of the state or local median income,

1 whichever is greater, adjusted for family size. ~~If the~~  
2 ~~corporation determines that there is insufficient demand for~~  
3 ~~such loans by persons or families who are eligible to~~  
4 ~~participate in the corporation's single-family mortgage~~  
5 ~~revenue bond programs, the corporation may make such mortgage~~  
6 ~~loans to other persons or families who have incomes that do~~  
7 ~~not exceed 80 percent of the state or local median income,~~  
8 ~~whichever amount is greater.~~

9 Section 29. Subsection (11) of section 420.5092,  
10 Florida Statutes, is amended to read:

11 420.5092 Florida Affordable Housing Guarantee  
12 Program.--

13 (11) The maximum total amount of revenue bonds that  
14 may be issued by the corporation pursuant to subsection (5) is  
15 ~~\$400 million~~\$200 million.

16 Section 30. Subsections (1), (2), (4), and (5) of  
17 section 624.5105, Florida Statutes, are amended to read:

18 624.5105 Community contribution tax credit;  
19 authorization; limitations; eligibility and application  
20 requirements; administration; definitions; expiration.--

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

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

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

28 (c) The total amount of tax credit which may be  
29 granted for all programs approved under this section, s.  
30 212.08(5)(g), and s. 220.183 is \$20~~\$10~~ million annually.

31

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

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

10 (2) ELIGIBILITY REQUIREMENTS.--

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

13 (b) Each community contribution must be reserved  
14 exclusively for use in a project as defined in s.  
15 220.03(1)(t).

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

18 ~~1. A community action program;~~

19 ~~2. A community development corporation;~~

20 ~~3. A neighborhood housing services corporation;~~

21 ~~4. A local housing authority created pursuant to~~  
22 ~~chapter 421;~~

23 ~~5. A community redevelopment agency created pursuant~~  
24 ~~to s. 163.356;~~

25 ~~6. The Florida Industrial Development Corporation;~~

26 ~~7. A historic preservation district agency or~~  
27 ~~organization;~~

28 ~~8. A private industry council;~~

29 ~~9. An enterprise zone development agency created~~  
30 ~~pursuant to s. 290.0057; or~~

31

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

3  
4 In no event shall a contributing insurer have a financial  
5 interest in the eligible sponsor.

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

13           (4) ADMINISTRATION.--

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

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

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

29           4. The Office of Tourism, Trade, and Economic  
30 Development shall, in consultation with the Department of  
31 Community Affairs, the Florida Housing Finance Corporation,

1 and the statewide and regional housing and financial  
2 intermediaries, market the availability of the community  
3 contribution tax credit program to community-based  
4 organizations.

5 (b) The Department of Revenue shall adopt any rules  
6 necessary to ensure the orderly implementation and  
7 administration of this section.

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

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

- 11 1. Cash or other liquid assets.
- 12 2. Real property.
- 13 3. Goods or inventory.
- 14 4. Other physical resources which are identified by

15 the department.

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

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

20 (d) "Office" means the Office of Tourism, Trade, and  
21 Economic Development.

22 (e) "Project" means an activity as defined in s.  
23 ~~220.03(1)(t). any activity undertaken by an eligible sponsor,~~  
24 ~~as defined in subsection (2), which is designed to construct,~~  
25 ~~improve, or substantially rehabilitate housing or commercial,~~  
26 ~~industrial, or public resources and facilities or to improve~~  
27 ~~entrepreneurial and job-development opportunities for~~  
28 ~~low-income persons.~~

29 Section 31. Subsections (1) and (2) of section  
30 163.356, Florida Statutes, are amended to read:

31 163.356 Creation of community redevelopment agency.--

1           (1) Upon a finding of necessity as set forth in s.  
2 163.355, and upon a further finding that there is a need for a  
3 community redevelopment agency to function in the county or  
4 municipality to carry out the community redevelopment purposes  
5 of this part, any county or municipality may create a public  
6 body corporate and politic to be known as a "community  
7 redevelopment agency." A county or municipality having a  
8 population equal to or greater than 50,000 may create, by a  
9 vote of at least a majority plus one of the entire governing  
10 body of the county or municipality, more than one community  
11 redevelopment agency. Each such agency shall be constituted as  
12 a public instrumentality, and the exercise by a community  
13 redevelopment agency of the powers conferred by this part  
14 shall be deemed and held to be the performance of an essential  
15 public function. ~~The Community redevelopment agencies agency~~  
16 of a county have ~~has~~ the power to function within the  
17 corporate limits of a municipality only as, if, and when the  
18 governing body of the municipality has by resolution concurred  
19 in the community redevelopment plan or plans proposed by the  
20 governing body of the county.

21           (2) When the governing body adopts a resolution  
22 declaring the need for a community redevelopment agency, that  
23 body shall, by ordinance, appoint a board of commissioners of  
24 the community redevelopment agency, which shall consist of not  
25 fewer than five or more than seven commissioners. However, the  
26 governing body of a municipality with a population of more  
27 than 100,000 and an area of more than 100 square miles may  
28 appoint a board of commissioners of up to nine members. The  
29 terms of office of the commissioners shall be for 4 years,  
30 except that three of the members first appointed shall be  
31 designated to serve terms of 1, 2, and 3 years, respectively,



1 from the date of their appointments, and all other members  
2 shall be designated to serve for terms of 4 years from the  
3 date of their appointments. A vacancy occurring during a term  
4 shall be filled for the unexpired term.

5           Section 32. Beginning in fiscal year 2001-2002 and  
6 continuing through fiscal year 2008-2009 the sum of \$225,000  
7 in recurring general revenue is appropriated from the General  
8 Revenue Fund to the Department of Community Affairs to  
9 implement section 290.0491(4), Florida Statutes. The funds  
10 must be distributed by the department to each sponsoring  
11 designee within the state which was awarded in the January  
12 1999 Agricultural Appropriations Act the Rural Enterprise  
13 Community Designation. From these funds, at least \$220,000,  
14 but not more than \$225,000, must be distributed to a rural  
15 sponsoring designee or a rural enterprise community. The funds  
16 must be used for the benefit of the nominated area under the  
17 enterprise community regulations and by section 290.0491,  
18 Florida Statutes.

19           Section 33. Except as otherwise expressly provided in  
20 this act, this act shall take effect July 1, 2001.

1 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
2 COMMITTEE SUBSTITUTE FOR  
3 SB 1216

4 The committee substitute:

- 5 1. Allows a museum education project located in an  
6 enterprise zone to receive community contribution tax  
7 credits for educational programs and materials in  
8 conjunction with its actual zone building project.
- 9 2. Provides an incentive for part-time workers to be  
10 upgraded to full-time if a new full-time job is created,  
11 for purposes of the enterprise zone jobs tax credit.
- 12 3. Allows leased employees from an employee leasing company  
13 to be considered new employees for the jobs tax credits  
14 provided they are employed for an average of at least 36  
15 hours per week for more than 6 months.
- 16 4. Recreates a prior incentive to hire welfare transition  
17 program participants in the jobs tax credit program and  
18 provides an additional incentive for higher wages.
- 19 5. Allows a community in a rural area of critical economic  
20 concern to participate in the rural job tax credit  
21 program at the tier-three level.
- 22 6. Allows federal rural enterprise communities to access  
23 the Rural Community Development Revolving Loan Fund  
24 Program.
- 25 7. Revises the responsibilities of Enterprise Florida, Inc.  
26 (EFI), relating to rural and distressed urban  
27 communities. Directs EFI to develop a plan for marketing  
28 programs and initiatives designed to enhance conditions  
29 in economically distressed communities and provides some  
30 required components of the plan.
- 31 8. Allows a particular enterprise zone to change its  
boundaries and requires the Office of Tourism, Trade,  
and Economic Development (OTTED) to approve the  
application if the boundary change does not increase the  
overall size of the enterprise zone and if the new area  
remains contiguous to the remaining area of the existing  
enterprise zone.
9. Authorizes the Department of Community Affairs to merge  
various advisory councils into one advisory committee to  
provide a more comprehensive approach to addressing  
community needs and allowing for a broad and more  
diversified membership.
10. Revises the definitions of the terms "elderly" and  
"housing for the elderly" under the Florida Housing  
Finance Act. Revises authority and eligibility criteria  
for certain loans made by the Florida Housing Finance  
Corporation under the Florida Homeownership Assistance  
Program. Increases the amount of revenue bonds that may  
be issued under the Florida Affordable Housing Guarantee

- 1 Program.
- 2 11. Allows Hillsborough County to apply to OTTED for  
3 designation of one enterprise zone, which encompasses a  
4 high-crime, low-income, high-unemployment area.
- 5 12. Requires EFI to create a research design to be used in  
6 the review of the Enterprise Zone Act prior to January  
7 1, 2002. Requires a review of the enterprise zone  
8 program by the Auditor General and a report of which  
9 zones are not active or do not meet poverty  
10 requirements, and provides for a recommendation of which  
11 zones are to be revoked. Requires the report to  
12 determine if the enterprise zone program has produced  
13 enough positive results in alleviating state poverty to  
14 recommend its continuation, with the results to be  
15 presented to the Senate and the House of Representatives  
16 before the 2005 regular session. Requires the director  
17 of OTTED to revoke the designation of an enterprise zone  
18 if the zone is determined to no longer meet the poverty  
19 requirements as specified in statute or is determined by  
20 research evaluations under s. 290.015(1), F.S., to be  
21 one of three urban or three rural zones that are the  
22 least active in use of the Enterprise Zone Program.  
23 Provides for voluntary revocation of a zone designation.
- 24 13. Allows certain counties or municipalities to create more  
25 than one community redevelopment agency and revises the  
26 number of members on a community redevelopment board in  
27 a certain municipality.
- 28 14. Appropriates \$225,000 in recurring General Revenue  
29 through FY 2008-2009 to the Department of Community  
30 Affairs to implement the Florida Empowerment Zone Act,  
31 with the funds to be used for federally designated rural  
enterprise communities.
15. Makes a number of technical and conforming revisions to  
the bill.