

Amendment No. 01 (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

11 The Committee on Fiscal Policy & Resources offered the  
12 following:

14 **Amendment (with title amendment)**

15 On page 4, line 4, through

16 Page 25, line 14

17 remove from the bill: everything after the enacting clause

19 and insert in lieu thereof:

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

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

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

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

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

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

15 f. The identifying number assigned pursuant to s.  
16 290.0065 to the enterprise zone in which the rehabilitated  
17 real property is located.

18 g. A certification by the local building code  
19 inspector that the improvements necessary to accomplish the  
20 rehabilitation of the real property are substantially  
21 completed.

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

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

29 2. This exemption inures to a city, county, ~~or~~ other  
30 governmental agency, or nonprofit community-based organization  
31 through a refund of previously paid taxes if the building

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

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

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1 director of the Department of Revenue. The applicant shall be  
2 responsible for forwarding a certified application to the  
3 department within the time specified in subparagraph 4.

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

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

29           6. The department shall adopt rules governing the  
30 manner and form of refund applications and may establish  
31 guidelines as to the requisites for an affirmative showing of

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1 qualification for exemption under this paragraph.

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

9           8. For the purposes of the exemption provided in this  
10 paragraph:

11           a. "Building materials" means tangible personal  
12 property which becomes a component part of improvements to  
13 real property.

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

16           c. "Rehabilitation of real property" means the  
17 reconstruction, renovation, restoration, rehabilitation,  
18 construction, or expansion of improvements to real property.

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

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

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

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

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

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

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

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



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

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

- 14           a. Licensed commercial fishing vessels,
- 15           b. Fishing guide boats, or
- 16           c. Ecotourism guide boats

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

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

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- 1           9. For the purposes of this exemption, "business  
2 property" means new or used property defined as "recovery  
3 property" in s. 168(c) of the Internal Revenue Code of 1954,  
4 as amended, except:
- 5           a. Property classified as 3-year property under s.  
6 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;
- 7           b. Industrial machinery and equipment as defined in  
8 sub-subparagraph (b)6.a. and eligible for exemption under  
9 paragraph (b); ~~and~~
- 10          c. Building materials as defined in sub-subparagraph  
11 (g)8.a.; and
- 12          d. Business property having a sales price of under  
13 \$5,000 per unit.

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

16           (q) Community contribution tax credit for donations.--

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

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

24           b. The credit shall be granted as a refund against  
25 state sales and use taxes reported on returns and remitted in  
26 the 12 months preceding the date of application to the  
27 department for the credit as required in sub-subparagraph 3.c.  
28 If the annual credit is not fully used through such refund  
29 because of insufficient tax payments during the applicable  
30 12-month period, the unused amount may be included in an  
31 application for a refund made pursuant to sub-subparagraph

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1 3.c. in subsequent years against the total tax payments made  
2 for such year. Carryover credits may be applied for a 3-year  
3 period without regard to any time limitation that would  
4 otherwise apply under s. 215.26;  
5 c. No person shall receive more than \$200,000 in  
6 annual tax credits for all approved community contributions  
7 made in any one year;  
8 d. All proposals for the granting of the tax credit  
9 shall require the prior approval of the Office of Tourism,  
10 Trade, and Economic Development;  
11 e. The total amount of tax credits which may be  
12 granted for all programs approved under this paragraph, s.  
13 220.183, and s. 624.5105 is \$10 million annually; and  
14 f. A person who is eligible to receive the credit  
15 provided for in this paragraph, s. 220.183, or s. 624.5105 may  
16 receive the credit only under the one section of the person's  
17 choice.  
18 2. Eligibility requirements.--  
19 a. A community contribution by a person must be in the  
20 following form:  
21 (I) Cash or other liquid assets;  
22 (II) Real property;  
23 (III) Goods or inventory; or  
24 (IV) Other physical resources as identified by the  
25 Office of Tourism, Trade, and Economic Development.  
26 b. All community contributions must be reserved  
27 exclusively for use in a project. As used in this  
28 sub-subparagraph, the term "project" means any activity  
29 undertaken by an eligible sponsor which is designed to  
30 construct, improve, or substantially rehabilitate housing that  
31 is affordable to low-income or very-low-income households as

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

- 22 (I) Project development impact and management fees for  
23 low-income or very-low-income housing projects;
- 24 (II) Down payment and closing costs for eligible  
25 persons, as defined in s. 420.9071(19) and (28);
- 26 (III) Administrative costs, including housing  
27 counseling and marketing fees, not to exceed 10 percent of the  
28 community contribution, directly related to low-income or  
29 very-low-income projects; and
- 30 (IV) Removal of liens recorded against residential  
31 property by municipal, county, or special-district local

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1 governments when satisfaction of the lien is a necessary  
2 precedent to the transfer of the property to an eligible  
3 person, as defined in s. 420.9071(19) and (28), for the  
4 purpose of promoting home ownership. Contributions for lien  
5 removal must be received from a nonrelated third party.  
6 c. The project must be undertaken by an "eligible  
7 sponsor," which includes:  
8 (I) A community action program;  
9 (II) A nonprofit community-based development  
10 organization whose mission is the provision of housing for  
11 low-income or very-low-income households or increasing  
12 entrepreneurial and job-development opportunities for  
13 low-income persons;  
14 (III) A neighborhood housing services corporation;  
15 (IV) A local housing authority created under chapter  
16 421;  
17 (V) A community redevelopment agency created under s.  
18 163.356;  
19 (VI) The Florida Industrial Development Corporation;  
20 (VII) An historic preservation district agency or  
21 organization;  
22 (VIII) A regional workforce board;  
23 (IX) A direct-support organization as provided in s.  
24 240.551;  
25 (X) An enterprise zone development agency created  
26 under s. 290.0056;  
27 (XI) A community-based organization incorporated under  
28 chapter 617 which is recognized as educational, charitable, or  
29 scientific pursuant to s. 501(c)(3) of the Internal Revenue  
30 Code and whose by-laws and articles of incorporation include  
31 affordable housing, economic development, or community

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1 development as the primary mission of the corporation;

2 (XII) Units of local government;

3 (XIII) Units of state government; or

4 (XIV) Any other agency that the Office of Tourism,  
5 Trade, and Economic Development designates by rule.

6

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

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

19 3. Application requirements.--

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

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

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

9 c. Any person who has received notification from the  
10 Office of Tourism, Trade, and Economic Development that a tax  
11 credit has been approved must apply to the department to  
12 receive the refund. Application must be made on the form  
13 prescribed for claiming refunds of sales and use taxes and be  
14 accompanied by a copy of the notification. A person may submit  
15 only one application for refund to the department within any  
16 12-month period.

17 4. Administration.--

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

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

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

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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.



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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.

14           (d) "Jobs" means full-time positions, as consistent  
15 with terms used by the Agency for Workforce Innovation and the  
16 United States Department of Labor for purposes of unemployment  
17 compensation tax administration and employment estimation  
18 resulting directly from a business operation in this state.  
19 This number may not include temporary construction jobs  
20 involved with the construction of facilities or any jobs that  
21 have previously been included in any application for tax  
22 credits under s. 220.181(1). The term "jobs" also includes  
23 employment of an employee leased from an employee leasing  
24 company licensed under chapter 468 if such employee has been  
25 continuously leased to the employer for an average of at least  
26 36 hours per week for more than 6 months.

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.

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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.

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

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

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

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

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

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

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

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

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

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

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

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

23 (h)(g) 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 this  
27 subsection and meets the criteria set out in this section. The  
28 governing body or agency shall certify all applications that  
29 contain the information required pursuant to this subsection  
30 and meet the criteria set out in this section as eligible to  
31 receive a credit. If applicable, the governing body or agency

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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 paragraph (i)~~(h)~~.

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

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

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

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

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

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

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

31 (8)~~(7)~~ In the event an eligible business has a credit

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

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

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

12 (11)~~(10)~~ Any person who fraudulently claims this  
13 credit is liable for repayment of the credit plus a mandatory  
14 penalty of 100 percent of the credit plus interest at the rate  
15 provided in this chapter, and such person is guilty of a  
16 misdemeanor of the second degree, punishable as provided in s.  
17 775.082 or s. 775.083.

18 (12)~~(11)~~ The provisions of this section, except for  
19 subsection(11)~~(10)~~, shall expire ~~and be void on~~ December 31,  
20 2005.

21 Section 3. Effective January 1, 2002, section 212.098,  
22 Florida Statutes, is amended to read:

23 212.098 Rural Job Tax Credit Program.--

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

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

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1 fishing); SIC 20-SIC 39 (manufacturing); SIC 422 (public  
2 warehousing and storage); SIC 70 (hotels and other lodging  
3 places); SIC 7391 (research and development); SIC 7992 (public  
4 golf courses); ~~and~~ SIC 7996 (amusement parks); and a targeted  
5 industry eligible for the qualified target industry business  
6 tax refund under s. 288.106. A call center or similar customer  
7 service operation that services a multistate market or an  
8 international market is also an eligible business. In  
9 addition, the Office of Tourism, Trade, and Economic  
10 Development may, as part of its final budget request submitted  
11 pursuant to s. 216.023, recommend additions to or deletions  
12 from the list of standard industrial classifications used to  
13 determine an eligible business, and the Legislature may  
14 implement such recommendations. Excluded from eligible  
15 receipts are receipts from retail sales, except such receipts  
16 for hotels and other lodging places classified in SIC 70,  
17 public golf courses in SIC 7992, and amusement parks in SIC  
18 7996. For purposes of this paragraph, the term  
19 "predominantly" means that more than 50 percent of the  
20 business's gross receipts from all sources is generated by  
21 those activities usually provided for consideration by firms  
22 in the specified standard industrial classification. The  
23 determination of whether the business is located in a  
24 qualified county and the tier ranking of that county must be  
25 based on the date of application for the credit under this  
26 section. Commonly owned and controlled entities are to be  
27 considered a single business entity.

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

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1 within the qualified county in which the eligible business is  
2 located. The term also includes an employee leased from an  
3 employee leasing company licensed under chapter 468, if such  
4 employee has been continuously leased to the employer for an  
5 average of at least 36 hours per week for more than 6 months.  
6 An owner or partner of the eligible business is not a  
7 qualified employee.

8 (c) "Qualified area county" means any area that is  
9 contained within a rural area of critical economic concern  
10 designated under s. 288.0656, a county that has a population  
11 of fewer than 75,000 persons, or any county that has a  
12 population of 100,000 or less and is contiguous to a county  
13 that has a population of less than 75,000, selected in the  
14 following manner: every third year, the Office of Tourism,  
15 Trade, and Economic Development shall rank and tier the  
16 state's counties according to the following four factors:

- 17 1. Highest unemployment rate for the most recent  
18 36-month period.
- 19 2. Lowest per capita income for the most recent  
20 36-month period.
- 21 3. Highest percentage of residents whose incomes are  
22 below the poverty level, based upon the most recent data  
23 available.
- 24 4. Average weekly manufacturing wage, based upon the  
25 most recent data available.

26  
27 ~~Tier one qualified counties are those ranked 1-5 and represent~~  
28 ~~the state's least developed counties according to this~~  
29 ~~ranking. Tier two qualified counties are those ranked 6-10,~~  
30 ~~and tier three counties are those ranked 11-17.~~

31 ~~Notwithstanding this definition, "qualified county" also means~~



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1 ~~a county that contains an area that has been designated as a~~  
2 ~~federal Enterprise Community pursuant to the 1999 Agricultural~~  
3 ~~Appropriations Act. Such a designated area shall be ranked in~~  
4 ~~tier three until the areas are reevaluated by the Office of~~  
5 ~~Tourism, Trade, and Economic Development.~~

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

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

16 (2) A new eligible business may apply for a tax credit  
17 under this subsection once at any time during its first year  
18 of operation. A new eligible business in a tier-one qualified  
19 area that county which has at least 10 qualified employees on  
20 the date of application shall receive a ~~\$1,000~~\$1,500 tax  
21 credit for each such employee. ~~A new eligible business in a~~  
22 ~~tier-two qualified county which has at least 20 qualified~~  
23 ~~employees on the date of application shall receive a \$1,000~~  
24 ~~tax credit for each such employee. A new eligible business in~~  
25 ~~a tier-three qualified county which has at least 30 qualified~~  
26 ~~employees on the date of application shall receive a \$500 tax~~  
27 ~~credit for each such employee.~~

28 (3) An existing eligible business may apply for a tax  
29 credit under this subsection at any time it is entitled to  
30 such credit, except as restricted by this subsection. An  
31 existing eligible business with fewer than 50 employees in a

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1 ~~tier-one~~ qualified area that county which on the date of  
2 application has at least 20 percent 5 more qualified employees  
3 than it had 1 year prior to its date of application shall  
4 receive a ~~\$1,000~~\$1,500 tax credit for each such additional  
5 employee. An existing ~~eligible~~ business that has 50 employees  
6 or more in a qualified area that, on the date of application,  
7 has at least 10 more qualified employees than it had 1 year  
8 prior to its date of application shall receive a \$1,000 tax  
9 credit for each additional employee.~~in a tier-two qualified~~  
10 ~~county which on the date of application has at least 10 more~~  
11 ~~qualified employees than it had 1 year prior to its date of~~  
12 ~~application shall receive a \$1,000 credit for each such~~  
13 ~~additional employee. An existing business in a tier-three~~  
14 ~~qualified county which on the date of application has at least~~  
15 ~~15 more qualified employees than it had 1 year prior to its~~  
16 ~~date of application shall receive a \$500 tax credit for each~~  
17 ~~such additional employee. An existing business may apply for~~  
18 ~~the credit under this subsection no more than once in any~~  
19 ~~12-month period. Any existing eligible business that received~~  
20 a credit under subsection (2) may not apply for the credit  
21 under this subsection sooner than 12 months after the  
22 application date for the credit under subsection (2).

23 (4) For any new eligible business receiving a credit  
24 pursuant to subsection (2), an additional \$500 credit shall be  
25 provided for any qualified employee who is a welfare  
26 transition program participant. For any existing eligible  
27 business receiving a credit pursuant to subsection (3), an  
28 additional \$500 credit shall be provided for any qualified  
29 employee who is a welfare transition program participant. Such  
30 employee must be employed on the application date and have  
31 been employed less than 1 year. This credit shall be in

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1 addition to other credits pursuant to this section regardless  
2 of the tier-level of the county. Appropriate documentation  
3 concerning the eligibility of an employee for this credit must  
4 be submitted as determined by the department.

5 (5) To be eligible for a tax credit under subsection  
6 (3), the number of qualified employees employed 1 year prior  
7 to the application date must be no lower than the number of  
8 qualified employees on the application date on which a credit  
9 under this section was based for any previous application,  
10 including an application under subsection (2).

11 (6)(a) In order to claim this credit, an eligible  
12 business must file under oath with the Office of Tourism,  
13 Trade, and Economic Development a statement that includes the  
14 name and address of the eligible business, the starting salary  
15 or hourly wages paid to the new employee, and any other  
16 information that the Department of Revenue requires.

17 (b) Within 30 working days after receipt of an  
18 application for credit, the Office of Tourism, Trade, and  
19 Economic Development shall review the application to determine  
20 whether it contains all the information required by this  
21 subsection and meets the criteria set out in this section.  
22 Subject to the provisions of paragraph (c), the Office of  
23 Tourism, Trade, and Economic Development shall approve all  
24 applications that contain the information required by this  
25 subsection and meet the criteria set out in this section as  
26 eligible to receive a credit.

27 (c) The maximum credit amount that may be approved  
28 during any calendar year is \$5 million. The Department of  
29 Revenue, in conjunction with the Office of Tourism, Trade, and  
30 Economic Development, shall notify the governing bodies in  
31 areas designated as qualified counties when the \$5 million

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1 maximum amount has been reached. Applications must be  
2 considered for approval in the order in which they are  
3 received without regard to whether the credit is for a new or  
4 existing business. This limitation applies to the value of  
5 the credit as contained in approved applications. Approved  
6 credits may be taken in the time and manner allowed pursuant  
7 to this section.

8 (d) A business may not receive more than \$500,000 of  
9 tax credits during any one calendar year for its efforts in  
10 creating jobs.

11 (7) If the application is insufficient to support the  
12 credit authorized in this section, the Office of Tourism,  
13 Trade, and Economic Development shall deny the credit and  
14 notify the business of that fact. The business may reapply  
15 for this credit within 3 months after such notification.

16 (8) If the credit under this section is greater than  
17 can be taken on a single tax return, excess amounts may be  
18 taken as credits on any tax return submitted within 12 months  
19 after the approval of the application by the department.

20 (9) It is the responsibility of each business to  
21 affirmatively demonstrate to the satisfaction of the  
22 Department of Revenue that it meets the requirements of this  
23 section.

24 (10) Any person who fraudulently claims this credit is  
25 liable for repayment of the credit plus a mandatory penalty of  
26 100 percent of the credit and is guilty of a misdemeanor of  
27 the second degree, punishable as provided in s. 775.082 or s.  
28 775.083.

29 (11) A corporation may take the credit under this  
30 section against its corporate income tax liability, as  
31 provided in s. 220.1895. However, a corporation that uses its

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1 job tax credit against the tax imposed by chapter 220 may not  
2 receive the credit provided for in this section. A credit may  
3 be taken against only one tax.

4 (12) The department shall adopt rules governing the  
5 manner and form of applications for credit and may establish  
6 guidelines as to the requisites for an affirmative showing of  
7 qualification for the credit under this section.

8 Section 4. Reduction or waiver of financial match  
9 requirements.--Notwithstanding any other law, the member  
10 agencies and organizations of the Rural Economic Development  
11 Initiative (REDI), as defined in section 288.0656(6)(a),  
12 Florida Statutes, shall review the financial match  
13 requirements for projects in rural areas as defined in section  
14 288.0656(2)(b), Florida Statutes.

15 (1) Each agency and organization shall develop a  
16 proposal to waive or reduce the match requirement for rural  
17 areas.

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

21 (3) These proposals shall be delivered to the Office  
22 of Tourism, Trade, and Economic Development for distribution  
23 to the REDI agencies and organizations. A meeting of REDI  
24 agencies and organizations must be called within 30 days after  
25 receipt of such proposals for REDI comment and recommendations  
26 on each proposal.

27 (4) Waivers and reductions must be requested by the  
28 county or community, and such county or community must have  
29 three or more of the factors identified in section  
30 288.0656(2)(a), Florida Statutes.

31 (5) Any other funds available to the project may be

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1 used for financial match of federal programs when there is  
2 fiscal hardship and the match requirements may not be waived  
3 or reduced.

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

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

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

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

16 220.03 Definitions.--

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

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

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1 (b) "Affiliated group of corporations" means two or  
2 more corporations which constitute an affiliated group of  
3 corporations as defined in s. 1504(a) of the Internal Revenue  
4 Code.

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

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

- 13 1. Cash or other liquid assets.
- 14 2. Real property.
- 15 3. Goods or inventory.
- 16 4. Other physical resources as identified by the  
17 department.

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

21 (e) "Corporation" includes all domestic corporations;  
22 foreign corporations qualified to do business in this state or  
23 actually doing business in this state; joint-stock companies;  
24 limited liability companies, under chapter 608; common-law  
25 declarations of trust, under chapter 609; corporations not for  
26 profit, under chapter 617; agricultural cooperative marketing  
27 associations, under chapter 618; professional service  
28 corporations, under chapter 621; foreign unincorporated  
29 associations, under chapter 622; private school corporations,  
30 under chapter 623; foreign corporations not for profit which  
31 are carrying on their activities in this state; and all other

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1 organizations, associations, legal entities, and artificial  
2 persons which are created by or pursuant to the statutes of  
3 this state, the United States, or any other state, territory,  
4 possession, or jurisdiction. The term "corporation" does not  
5 include proprietorships, even if using a fictitious name;  
6 partnerships of any type, as such; limited liability companies  
7 that are taxable as partnerships for federal income tax  
8 purposes; state or public fairs or expositions, under chapter  
9 616; estates of decedents or incompetents; testamentary  
10 trusts; or private trusts.

11 (f) "Department" means the Department of Revenue of  
12 this state.

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

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

20 (i) "Emergency," as used in s. 220.02 and in paragraph  
21 (u) of this subsection, means occurrence of widespread or  
22 severe damage, injury, or loss of life or property proclaimed  
23 pursuant to s. 14.022 or declared pursuant to s. 252.36. The  
24 provisions of this paragraph shall expire and be void on June  
25 30, 2005.

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

29 (k) "Expansion of an existing business," for the  
30 purposes of the enterprise zone property tax credit, means any  
31 business entity authorized to do business in this state as



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1 defined in paragraph (e), and any bank or savings and loan  
2 association as defined in s. 220.62, subject to the tax  
3 imposed by the provisions of this chapter, located in an  
4 enterprise zone, which expands by or through additions to real  
5 and personal property and which establishes five or more new  
6 jobs to employ five or more additional full-time employees at  
7 such location. The provisions of this paragraph shall expire  
8 and be void on June 30, 2005.

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

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

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

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

25 (p) "New business," for the purposes of the enterprise  
26 zone property tax credit, means any business entity authorized  
27 to do business in this state as defined in paragraph (e), or  
28 any bank or savings and loan association as defined in s.  
29 220.62, subject to the tax imposed by the provisions of this  
30 chapter, first beginning operations on a site located in an  
31 enterprise zone and clearly separate from any other commercial

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1 or industrial operations owned by the same entity, bank, or  
2 savings and loan association and which establishes five or  
3 more new jobs to employ five or more additional full-time  
4 employees at such location. The provisions of this paragraph  
5 shall expire and be void on June 30, 2005.

6 (q) "New employee," for the purposes of the enterprise  
7 zone jobs credit, means a person residing in an enterprise  
8 zone, ~~a qualified Job Training Partnership Act classroom~~  
9 ~~training participant, or a WAGES Program participant~~ in the  
10 welfare transition program who is employed at a business  
11 located in an enterprise zone who begins employment in the  
12 operations of the business after July 1, 1995, and who has not  
13 been previously employed full-time within the preceding 12  
14 months by the business or a successor business claiming the  
15 credit pursuant to s. 220.181. A person shall be deemed to be  
16 employed by such a business if the person performs duties in  
17 connection with the operations of the business on a full-time  
18 basis, provided she or he is performing such duties for an  
19 average of at least 36 hours per week each month, or a  
20 part-time basis, provided she or he is performing such duties  
21 for an average of at least 20 hours per week each month  
22 throughout the year. The term "jobs" also includes employment  
23 of an employee leased from an employee leasing company  
24 licensed under chapter 468, if such employee has been  
25 continuously leased to the employer for an average of at least  
26 36 hours per week for more than 6 months.The person must be  
27 performing such duties at a business site located in an  
28 enterprise zone. The provisions of this paragraph shall expire  
29 and be void on June 30, 2005.

30 (r) "Nonbusiness income" means rents and royalties  
31 from real or tangible personal property, capital gains,

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

14 (s) "Partnership" includes a syndicate, group, pool,  
15 joint venture, or other unincorporated organization through or  
16 by means of which any business, financial operation, or  
17 venture is carried on, including a limited partnership; and  
18 the term "partner" includes a member having a capital or a  
19 profits interest in a partnership.

20 (t) "Project" means any activity undertaken by an  
21 eligible sponsor, as defined in s. 220.183(2)(c), which is  
22 designed to construct, improve, or substantially rehabilitate  
23 housing that is affordable to low-income or very-low-income  
24 households as defined in s. 420.9071(19) and (28); designed to  
25 provide commercial, industrial, or public resources and  
26 facilities; or designed to improve entrepreneurial and  
27 job-development opportunities for low-income persons. A  
28 project may be the investment necessary to increase access to  
29 high-speed broadband capability in rural communities with  
30 enterprise zones, including projects that result in  
31 improvements to communications assets that are owned by a

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1 business. A project may include the provision of museum  
2 educational programs and materials that are directly related  
3 to any project approved between January 1, 1996, and December  
4 31, 1999, and located in an enterprise zone as referenced in  
5 s. 290.00675. This paragraph does not preclude projects that  
6 propose to construct or rehabilitate low-income or  
7 very-low-income housing on scattered sites. The Office of  
8 Tourism, Trade, and Economic Development may reserve up to 50  
9 percent of the available annual tax credits under s. 220.181  
10 for housing for very-low-income households pursuant to s.  
11 420.9071(28) for the first 6 months of the fiscal year. With  
12 respect to housing, contributions may be used to pay the  
13 following eligible project-related activities:

- 14 1. Project development, impact, and management fees  
15 for low-income or very-low-income housing projects;
- 16 2. Down payment and closing costs for eligible  
17 persons, as defined in s. 420.9071(19) and (28);
- 18 3. Administrative costs, including housing counseling  
19 and marketing fees, not to exceed 10 percent of the community  
20 contribution, directly related to low-income or  
21 very-low-income projects; and
- 22 4. Removal of liens recorded against residential  
23 property by municipal, county, or special-district local  
24 governments when satisfaction of the lien is a necessary  
25 precedent to the transfer of the property to an eligible  
26 person, as defined in s. 420.9071(19) and (28), for the  
27 purpose of promoting home ownership. Contributions for lien  
28 removal must be received from a nonrelated third party.

29 ~~"Project" means any activity undertaken by an eligible~~  
30 ~~sponsor, as defined in s. 220.183(2)(c), which is designed to~~  
31 ~~construct, improve, or substantially rehabilitate housing or~~

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1 ~~commercial, industrial, or public resources and facilities or~~  
2 ~~to improve entrepreneurial and job-development opportunities~~  
3 ~~for low-income persons.~~

4  
5 The provisions of this paragraph shall expire and be void on  
6 June 30, 2005.

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

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

19 (w) "Returns" includes declarations of estimated tax  
20 required under this code.

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

24 (y) "State," when applied to a jurisdiction other than  
25 Florida, means any state of the United States, the District of  
26 Columbia, the Commonwealth of Puerto Rico, any territory or  
27 possession of the United States, and any foreign country, or  
28 any political subdivision of any of the foregoing.

29 (z) "Taxable year" means the calendar or fiscal year  
30 upon the basis of which net income is computed under this  
31 code, including, in the case of a return made for a fractional

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1 part of a year, the period for which such return is made.  
2 (aa) "Taxpayer" means any corporation subject to the  
3 tax imposed by this code, and includes all corporations for  
4 which a consolidated return is filed under s. 220.131.  
5 However, "taxpayer" does not include a corporation having no  
6 individuals (including individuals employed by an affiliate)  
7 receiving compensation in this state as defined in s. 220.15  
8 when the only property owned or leased by said corporation  
9 (including an affiliate) in this state is located at the  
10 premises of a printer with which it has contracted for  
11 printing, if such property consists of the final printed  
12 product, property which becomes a part of the final printed  
13 product, or property from which the printed product is  
14 produced.  
15 (bb) "Functionally related dividends" include the  
16 following types of dividends:  
17 1. Those received from a subsidiary of which the  
18 voting stock is more than 50 percent owned or controlled by  
19 the taxpayer or members of its affiliated group and which is  
20 engaged in the same general line of business.  
21 2. Those received from any corporation which is either  
22 a significant source of supply for the taxpayer or its  
23 affiliated group or a significant purchaser of the output of  
24 the taxpayer or its affiliated group, or which sells a  
25 significant part of its output or obtains a significant part  
26 of its raw materials or input from the taxpayer or its  
27 affiliated group. "Significant" means an amount of 15 percent  
28 or more.  
29 3. Those resulting from the investment of working  
30 capital or some other purpose in furtherance of the taxpayer  
31 or its affiliated group.

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1  
2 However, dividends not otherwise subject to tax under this  
3 chapter are excluded.

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

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

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

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

28 (gg) "Jobs" means full-time positions, as consistent  
29 with terms used by the Agency for Workforce Innovation and the  
30 United States Department of Labor for purposes of unemployment  
31 compensation tax administration and employment estimation

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1 resulting directly from business operations in this state.  
2 This number may not include temporary construction jobs  
3 involved with the construction of facilities or any jobs that  
4 have previously been included in any application for tax  
5 credits under s. 220.181(1).

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

9 220.181 Enterprise zone jobs credit.--

10 (1)(a) Beginning January July 1, 2002 1995, there  
11 shall be allowed a credit against the tax imposed by this  
12 chapter to any business located in an enterprise zone which  
13 demonstrates to the department that the total number of  
14 full-time jobs has increased from the average of the previous  
15 12 months. This credit is also available for a business that  
16 added a minimum of five new full-time jobs in an enterprise  
17 zone between July 1, 2000, and December 31, 2001 ~~employs one~~  
18 or more new employees. The credit shall be computed as 20  
19 follows:

20 1. ~~Ten~~ percent of the actual monthly wages paid in  
21 this state to each new employee hired when a new job has been  
22 created, as defined under s. 220.03(1)(ff), unless the  
23 business is located in a rural enterprise zone, pursuant to s.  
24 290.004(8), in which case the credit shall be 30 percent of  
25 the actual monthly wages paid ~~whose wages do not exceed \$1,500~~  
26 a month. If no less than 20 percent of the employees of the  
27 business are residents of an enterprise zone, excluding  
28 temporary and part-time employees, the credit shall be  
29 computed as 30 15 percent of the actual monthly wages paid in  
30 this state to each new employee hired when a new job has been  
31 created, unless the business is located in a rural enterprise



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1 zone, in which case the credit shall be 45 percent of the  
2 actual monthly wages paid, for a period of up to ~~24~~ 12  
3 consecutive months. If the new employee hired when a new job  
4 is created is a participant in the welfare transition program,  
5 the following credit shall be a percent of the actual monthly  
6 wages paid: 40 percent for \$4 above the hourly federal minimum  
7 wage rate; 41 percent for \$5 above the hourly federal minimum  
8 wage rate; 42 percent for \$6 above the hourly federal minimum  
9 wage rate; 43 percent for \$7 above the hourly federal minimum  
10 wage rate; and 44 percent for \$8 above the hourly federal  
11 minimum wage rate.

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

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

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

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

29 (2) When filing for an enterprise zone jobs credit, a  
30 business must file under oath with the governing body or  
31 enterprise zone development agency having jurisdiction over

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1 the enterprise zone where the business is located, as  
2 applicable, a statement which includes:

3 (a) For each new employee for whom this credit is  
4 claimed, the employee's name and place of residence during the  
5 taxable year, including the identifying number assigned  
6 pursuant to s. 290.0065 to the enterprise zone in which the  
7 new employee resides if the new employee is a person residing  
8 in an enterprise zone, and, if applicable, documentation that  
9 the employee is a ~~qualified Job Training Partnership Act~~  
10 ~~classroom training participant or a welfare transition program~~  
11 participant.

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

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

18 (d) The identifying number assigned pursuant to s.  
19 290.0065 to the enterprise zone in which the eligible business  
20 is located.

21 (e) The salary or hourly wages paid to each new  
22 employee claimed.

23 (f) Demonstration to the department that the total  
24 number of full-time jobs has increased from the average of the  
25 previous 12 months.

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

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

30 220.183 Community contribution tax credit.--

31 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX

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1 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM  
2 SPENDING.--

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

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

9 (c) The total amount of tax credit which may be  
10 granted for all programs approved under this section, s.  
11 212.08(5)(g), and s. 624.5105 is \$10 million annually.

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

15 (e) If the credit granted pursuant to this section is  
16 not fully used in any one year because of insufficient tax  
17 liability on the part of the business firm, the unused amount  
18 may be carried forward for a period not to exceed 5 years. The  
19 carryover credit may be used in a subsequent year when the tax  
20 imposed by this chapter for such year exceeds the credit for  
21 such year under this section after applying the other credits  
22 and unused credit carryovers in the order provided in s.  
23 220.02(8).

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

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

30 (2) ELIGIBILITY REQUIREMENTS.--

31 (a) All community contributions by a business firm

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1 shall be in the form specified in s. 220.03(1)(d).

2 (b) All community contributions must be reserved  
3 exclusively for use in projects as defined in s. 220.03(1)(t).  
4 The Office of Tourism, Trade, and Economic Development may  
5 reserve up to 50 percent of the available annual tax credits  
6 for housing for very-low-income households pursuant to s.  
7 420.9071(28), for the first 6 months of the fiscal year.

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

10 1. A community action program;

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

16 3. A neighborhood housing services corporation;

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

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

21 6. The Florida Industrial Development Corporation;

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

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

26 9. A direct-support organization as provided in s.  
27 240.551;

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

30 11. A community-based organization incorporated under  
31 chapter 617 which is recognized as educational, charitable, or

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1 scientific pursuant to s. 501(c)(3) of the Internal Revenue  
2 Code and whose by-laws and articles of incorporation include  
3 affordable housing, economic development, or community  
4 development as the primary mission of the corporation;

5 12. Units of local government;

6 13. Units of state government; or

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

10

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

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

26 (3) APPLICATION REQUIREMENTS.--

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

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1 proposal shall also contain a resolution from the local  
2 governmental unit in which it is located certifying that the  
3 project is consistent with local plans and regulations.  
4 (b) Any business wishing to participate in this  
5 program must submit an application for tax credit to the  
6 Office of Tourism, Trade, and Economic Development, which  
7 application sets forth the sponsor; the project; and the type,  
8 value, and purpose of the contribution. The sponsor shall  
9 verify the terms of the application and indicate its receipt  
10 ~~of willingness to receive the contribution, which verification~~  
11 ~~indicate its willingness to receive the contribution, which~~  
12 verification must ~~shall~~ be in writing and ~~shall~~ accompany the  
13 application for tax credit.

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

18 (4) ADMINISTRATION.--

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

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

31 (c) The Office of Tourism, Trade, and Economic

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

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

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

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

18 288.018 Regional Rural Development Grants Program.--

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

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1 resources.

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

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

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

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

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

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

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

30 (4)~~(3)~~ The Office of Tourism, Trade, and Economic  
31 Development may expend up to \$750,000~~\$600,000~~ each fiscal



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

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

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

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

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

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

31 (a) The evaluation criteria should weight contribution

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1 in proportion to the amount of funding available at the local  
2 level.

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

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

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

19 288.065 Rural Community Development Revolving Loan  
20 Fund.--

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

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

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

20 288.0656 Rural Economic Development Initiative.--

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

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

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

19  
20 An alternate for each designee shall also be chosen, and the  
21 names of the designees and alternates shall be sent to the  
22 director of the Office of Tourism, Trade, and Economic  
23 Development.

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

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

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

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

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

18 288.1088 Quick Action Closing Fund.--

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

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

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

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

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

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

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

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1 activities and jobs stimulated by the investment.

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

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

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

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

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

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

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

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

14 288.9015 Enterprise Florida, Inc.; purpose; duties.--

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

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

29 290.004 Definitions relating to Florida Enterprise  
30 Zone Act.--As used in ss. 290.001-290.016:

31 (1) "Community investment corporation" means a black



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

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

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

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

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

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

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

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

27 (9)(8) "Secretary" means the Secretary of Commerce.

28 (10)(9) "Small business" has the same meaning as in s.  
29 288.703.

30 Section 15. Enterprise zone designation for Sarasota  
31 County or Sarasota County and Sarasota.--Sarasota County, or

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1 Sarasota County and the City of Sarasota jointly, may apply to  
2 the Office of Tourism, Trade, and Economic Development for  
3 designation of one enterprise zone within the county, or  
4 within both the county and the municipality, which zone  
5 encompasses an area that is south of the north county line,  
6 west of Tuttle Avenue, north of 10th Street, and east of U.S.  
7 Highway 41. The application must be submitted by December 31,  
8 2001, and must comply with the requirements of section  
9 290.0055, Florida Statutes. Notwithstanding the provisions of  
10 section 290.0065, Florida Statutes, limiting the total number  
11 of enterprise zones designated and the number of enterprise  
12 zones within a population category, the Office of Tourism,  
13 Trade, and Economic Development may designate one enterprise  
14 zone under this section. The Office of Tourism, Trade, and  
15 Economic Development shall establish the initial effective  
16 date of the enterprise zone designated under this section.

17 Section 16. Section 290.00555, Florida Statutes, is  
18 amended to read:

19 290.00555 Satellite enterprise zones.--~~Before December~~  
20 ~~31, 1999,~~Any municipality an area of which has previously  
21 received designation as an enterprise zone in the population  
22 category described in s. 290.0065(3)(a)3. may create a  
23 satellite enterprise zone not exceeding 1.5 square miles in  
24 area outside of and, notwithstanding anything contained in s.  
25 290.0055(4), or any other law, in addition to the previously  
26 designated enterprise zone boundaries. The Office of Tourism,  
27 Trade, and Economic Development shall amend the boundaries of  
28 the areas previously designated by any such municipality as  
29 enterprise zones upon receipt of a resolution adopted by the  
30 municipality describing the satellite enterprise zone areas,  
31 as long as the additional areas are consistent with the

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1 categories, criteria, and limitations imposed by s. 290.0055.  
2 However, the requirements imposed by s. 290.0055(4)(d) do not  
3 apply to such satellite enterprise zone areas.

4       Section 17. Satellite enterprise zones may be created  
5 pursuant to section 290.00555, Florida Statutes, effective  
6 retroactively to December 31, 1999. Resolutions adopted to  
7 create satellite enterprise zones under this section must be  
8 submitted to the Office of Tourism, Trade, and Economic  
9 Development no later than August 1, 2001. The Office of  
10 Tourism, Trade, and Economic Development must amend the  
11 boundaries of previously designated enterprise zones to create  
12 eligible satellite enterprise zones no later than September 1,  
13 2001. Notwithstanding the time limitations contained in  
14 chapter 212, Florida Statutes, a business in a satellite  
15 enterprise zone designated under this section which was  
16 eligible to receive tax incentives pursuant to section  
17 212.08(5)(g) and (h) and section 212.096, Florida Statutes,  
18 during the period beginning December 31, 1999, and ending on  
19 the date of the creation of the satellite enterprise zone,  
20 must submit an application for the tax incentives by December  
21 1, 2001. All other requirements of the enterprise zone program  
22 apply to such a business.

23       Section 18. Section 290.0065, Florida Statutes, is  
24 amended to read:

25       290.0065 State designation of enterprise zones.--

26       (1) Upon application of the governing body of a county  
27 or municipality or of a county and one or more municipalities  
28 jointly pursuant to s. 290.0055, Enterprise Florida, Inc., and  
29 the office department, in consultation with the interagency  
30 coordinating council, shall determine which areas nominated by  
31 such governing bodies meet the criteria outlined in s.

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1 290.0055 and are the most appropriate for designation as state  
2 enterprise zones. The office department is authorized to  
3 designate up to 5 areas within each of the categories  
4 established in subparagraphs (3)(a)1., 2., 3., 4., and 5.,  
5 except that the office department may only designate a total  
6 of 20 areas as enterprise zones. The office department shall  
7 not designate more than three enterprise zones in any one  
8 county. All designations, including any provision for  
9 redesignations, of state enterprise zones pursuant to this  
10 section shall be effective July 1, 1995.

11 (2) Each application made pursuant to s. 290.0055  
12 shall be ranked competitively within the appropriate category  
13 established pursuant to subsection (3) based on the pervasive  
14 poverty, unemployment, and general distress of the area; the  
15 strategic plan, including local fiscal and regulatory  
16 incentives, prepared pursuant to s. 290.0057; and the  
17 prospects for new investment and economic development in the  
18 area. Pervasive poverty, unemployment, and general distress  
19 shall be weighted 35 percent; strategic plan and local fiscal  
20 and regulatory incentives shall be weighted 40 percent; and  
21 prospects for new investment and economic development in the  
22 area shall be weighted 25 percent.

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

- 26 1. Communities consisting of census tracts in areas  
27 having a total population of 150,000 persons or more.  
28 2. Communities consisting of census tracts in areas  
29 having a total population of 50,000 persons or more but less  
30 than 150,000 persons.  
31 3. Communities having a population of 20,000 persons

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1 or more but less than 50,000 persons.

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

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

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

29 (4)(a) Notwithstanding s. 290.0055, any area existing  
30 as a state enterprise zone as of the effective date of this  
31 section and originally approved through a joint application

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1 from a county and municipality, or through an application from  
2 a county as defined in s. 125.011(1), shall be redesignated as  
3 a state enterprise zone upon the creation of an enterprise  
4 zone development agency pursuant to s. 290.0056 and the  
5 completion of a strategic plan pursuant to s. 290.0057. Any  
6 area redesignated pursuant to this subsection, other than an  
7 area located in a county defined in s. 125.011(1), may be  
8 relocated or modified by the appropriate governmental bodies.  
9 Such relocation or modification shall be identified in the  
10 strategic plan and shall meet the requirements for designation  
11 as established by s. 290.005. Any relocation or modification  
12 shall be submitted on or before June 1, 1996.

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

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

23 (5) Notwithstanding s. 290.0055, an area designated as  
24 a federal empowerment zone or enterprise community pursuant to  
25 Title XIII of the Omnibus Budget Reconciliation Act of 1993,  
26 the Taxpayer Relief Act of 1997, or the 1999 Agricultural  
27 Appropriations Act shall be designated a state enterprise zone  
28 as follows:

29 (a) An area designated as an urban empowerment zone or  
30 urban enterprise community pursuant to Title XIII of the  
31 Omnibus Budget Reconciliation Act of 1993 or the Taxpayer

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1 Relief Act of 1997 shall be designated a state enterprise zone  
2 by the office ~~department~~ upon completion of the requirements  
3 set out in paragraph (d), except in the case of a county as  
4 defined in s. 125.011(1) which, notwithstanding s. 290.0055,  
5 may incorporate and include such designated urban empowerment  
6 zone or urban enterprise community areas within the boundaries  
7 of its state enterprise zones without any limitation as to  
8 size.

9 (b) An area designated as a rural empowerment zone or  
10 rural enterprise community pursuant to Title XIII of the  
11 Omnibus Budget Reconciliation Act of 1993 or the 1999  
12 Agricultural Appropriations Act shall be designated a state  
13 rural enterprise zone by the office department upon completion  
14 of the requirements set out in paragraph (d) and may  
15 incorporate and include such designated rural empowerment zone  
16 or rural enterprise community within the boundaries of its  
17 state enterprise zones without any limitation as to size.

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

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

28 (e) The office ~~department~~ shall place any area  
29 designated as a state enterprise zone pursuant to this  
30 subsection in the appropriate category established in  
31 subsection (3), and include such designations within the

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1 limitations on state enterprise zone designations set out in  
2 subsection (1).

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

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

11 (c) Such guidelines ~~rules~~ shall provide for the  
12 evaluation of the strategic plan and local fiscal and  
13 regulatory incentives for effectiveness, including how the  
14 following key principles will be implemented by the governing  
15 body or bodies:

16 1. Economic opportunity, including job creation within  
17 the community and throughout the region, as well as  
18 entrepreneurial initiatives, small business expansion, and  
19 training for jobs that offer upward mobility.

20 2. Sustainable community development that advances the  
21 creation of livable and vibrant communities through  
22 comprehensive approaches that coordinate economic, physical,  
23 community, and human development.

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

26 4. Strategic vision for change that identifies how the  
27 community will be revitalized. This vision should include  
28 methods for building on community assets and coordinate a  
29 response to community needs in a comprehensive fashion. This  
30 vision should provide goals and performance benchmarks for  
31 measuring progress and establish a framework for evaluating



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1 and adjusting the strategic plan.

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

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

10 (7) Upon approval by the director ~~secretary~~ of a  
11 resolution authorizing an area to be an enterprise zone  
12 pursuant to this section, the office ~~department~~ shall assign a  
13 unique identifying number to that resolution. The office  
14 ~~department~~ shall provide the Department of Revenue and  
15 Enterprise Florida, Inc., with a copy of each resolution  
16 approved, together with its identifying number.

17 (8)(a) Notwithstanding s. 290.0055, any area existing  
18 as a state enterprise zone as of December 30, 1994, which has  
19 received at least \$1 million in state community development  
20 funds and at least \$500,000 in federal community development  
21 funds, which has less than 300 businesses located within the  
22 boundaries of the enterprise zone, and which has been  
23 designated by the United States Department of Agriculture as a  
24 "Champion Community" shall be redesignated as a state  
25 enterprise zone upon the creation of an enterprise zone  
26 development agency pursuant to s. 290.0056 and the completion  
27 of a strategic plan pursuant to s. 290.0057.

28 (b) Such designation shall be in addition to the  
29 limitations of state enterprise zone designation set out in  
30 subsection (1).

31 ~~(9) The Office of Tourism, Trade, and Economic~~

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1 ~~Development may amend the boundaries of any enterprise zone~~  
2 ~~designated by the state pursuant to this section, consistent~~  
3 ~~with the categories, criteria, and limitations imposed in this~~  
4 ~~section upon the establishment of such enterprise zone and~~  
5 ~~only if consistent with the determinations made in s.~~  
6 ~~290.0058(2).~~

7       (9)~~(10)~~ Before December 31, 1998, the governing body  
8 of a county in which an enterprise zone designated pursuant to  
9 paragraph (5)(b) is located may apply to the Office of  
10 Tourism, Trade, and Economic Development to amend the  
11 boundaries of the enterprise zone for the purpose of replacing  
12 areas not suitable for development. The Office of Tourism,  
13 Trade, and Economic Development shall approve the application  
14 if it does not increase the overall size of the enterprise  
15 zone. Except that upon the request of the governing body of a  
16 home rule charter county, or any county the government of  
17 which has been consolidated with the government of one or more  
18 municipalities in accordance with s. 9, Art. VIII of the State  
19 Constitution of 1885, as preserved by s. 6(e), Art. VIII of  
20 the State Constitution as revised in 1968 and subsequently  
21 amended, the Office of Tourism, Trade, and Economic  
22 Development may amend the boundaries of an area designated as  
23 an enterprise zone upon the receipt of a resolution adopted by  
24 such governing body describing the amended boundaries, so long  
25 as the added area does not increase the overall size of the  
26 expanded zone more than its original size or 20 square miles,  
27 whichever is larger, and is consistent with the categories,  
28 criteria, and limitations imposed by s. 290.0055.

29       (10)~~(11)~~ Before December 31, 1999, any county as  
30 defined in s. 125.011(1) may create a satellite enterprise  
31 zone not exceeding 3 square miles in area outside of and,

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1 notwithstanding anything contained in s. 290.0055(4) or  
2 elsewhere, in addition to the previously designated 20 square  
3 miles of enterprise zones. The Office of Tourism, Trade, and  
4 Economic Development shall amend the boundaries of the areas  
5 previously designated by any such county as enterprise zones  
6 upon the receipt of a resolution adopted by such governing  
7 body describing the satellite enterprise zone, as long as the  
8 additional area is consistent with the categories, criteria,  
9 and limitations imposed by s. 290.0055, provided that the  
10 20-square-mile limitation and the requirements imposed by s.  
11 290.0055(4)(d) do not apply to such satellite enterprise zone.

12 Section 19. Section 290.00676, Florida Statutes, is  
13 created to read:

14 290.00676 Amendment of rural enterprise zone  
15 boundaries.--Notwithstanding any other law, upon  
16 recommendation by Enterprise Florida, Inc., the Office of  
17 Tourism, Trade, and Economic Development may approve requests  
18 to amend the boundaries of rural enterprise zones as defined  
19 in s. 290.004(8). Boundary amendments authorized by this  
20 section are subject to the following requirements:

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

23 (2) The amendment may increase the zone's number of  
24 noncontiguous areas by one, if the additional noncontiguous  
25 area has zero population. For purposes of this subsection, the  
26 pervasive poverty criteria may be set aside for the addition  
27 of a noncontiguous area.

28 (3) The local enterprise zone development agency must  
29 request the amendment from Enterprise Florida, Inc., prior to  
30 December 30, 2001. The request must contain maps and  
31 sufficient information to allow the office to determine the

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1 number of noncontiguous areas and the total size of the rural  
2 enterprise zone.

3 Section 20. Section 290.00677, Florida Statutes, is  
4 created to read:

5 290.00677 Rural enterprise zones; special  
6 qualifications.--

7 (1) Notwithstanding the enterprise zone residency  
8 requirements set out in s. 212.096(1)(c), eligible businesses  
9 as defined by s. 212.096(1)(a), located in rural enterprise  
10 zones as defined by s. 290.004, may receive the basic minimum  
11 credit provided under s. 212.096 for creating a new job and  
12 hiring a person residing within the jurisdiction of a rural  
13 county, as defined by s. 288.106(1)(r). All other provisions  
14 of s. 212.096, including, but not limited to, those relating  
15 to the award of enhanced credits, apply to such businesses.

16 (2) Notwithstanding the enterprise zone residency  
17 requirements set out in s. 220.03(1)(q), eligible businesses  
18 as defined by s. 212.096(1)(a), located in rural enterprise  
19 zones as defined in s. 290.004, may receive the basic minimum  
20 credit provided under s. 220.181 for creating a new job and  
21 hiring a person residing within the jurisdiction of a rural  
22 county, as defined by s. 288.106(1)(r). All other provisions  
23 of s. 220.181, including, but not limited to, those relating  
24 to the award of enhanced credits apply to such businesses.

25 Section 21. Section 290.00694, Florida Statutes, is  
26 created to read:

27 290.00694 Enterprise zone designation for rural  
28 communities.--An area designated as a rural champion community  
29 under the Taxpayer Relief Act of 1997 or a community within a  
30 designated rural area of critical economic concern under s.  
31 288.0656 may submit an application to Enterprise Florida,

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1 Inc., for review and recommendation to the office for  
2 designation as an enterprise zone. The application must be  
3 submitted by December 31, 2001. Notwithstanding the provisions  
4 of s. 290.0065 limiting the total number of enterprise zones  
5 designated and the number of enterprise zones within a  
6 population category, the Office of Tourism, Trade, and  
7 Economic Development may designate enterprise zones under this  
8 section. Upon completion of the requirements set out in s.  
9 290.0065(5)(d), the Office of Tourism, Trade, and Economic  
10 Development shall establish the initial effective date of the  
11 enterprise zones designated pursuant to this section. Only one  
12 community in each county in a rural area of critical economic  
13 concern may be designated as an enterprise zone.

14 Section 22. Subsection (3) of section 290.007, Florida  
15 Statutes, is amended to read:

16 290.007 State incentives available in enterprise  
17 zones.--The following incentives are provided by the state to  
18 encourage the revitalization of enterprise zones:

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

21 Section 23. Subsection (7) is added to section  
22 290.048, Florida Statutes, to read:

23 290.048 General powers of Department of Community  
24 Affairs under ss. 290.0401-290.049.--The department has all  
25 the powers necessary or appropriate to carry out the purposes  
26 and provisions of the program, including the power to:

27 (7) Establish advisory committees and solicit  
28 participation in designing, administering, and evaluating the  
29 program and in linking the program with other housing and  
30 community development resources.

31 Section 24. Section 290.049, Florida Statutes, is

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1 repealed.

2 Section 25. Subsection (4) of section 370.28, Florida  
3 Statutes, is repealed.

4 Section 26. Paragraph (e) of subsection (2) of section  
5 380.06, Florida Statutes, is amended to read:

6 380.06 Developments of regional impact.--

7 (2) STATEWIDE GUIDELINES AND STANDARDS.--

8 (e) With respect to residential, hotel, motel, office,  
9 and retail developments, the applicable guidelines and  
10 standards shall be increased by 50 percent in urban central  
11 business districts and regional activity centers of  
12 jurisdictions whose local comprehensive plans are in  
13 compliance with part II of chapter 163. With respect to  
14 multiuse developments, the applicable guidelines and standards  
15 shall be increased by 100 percent in urban central business  
16 districts and regional activity centers of jurisdictions whose  
17 local comprehensive plans are in compliance with part II of  
18 chapter 163, if one land use of the multiuse development is  
19 residential and amounts to not less than 35 percent of the  
20 jurisdiction's applicable residential threshold. With respect  
21 to resort or convention hotel developments, the applicable  
22 guidelines and standards shall be increased by 150 percent in  
23 urban central business districts and regional activity centers  
24 of jurisdictions whose local comprehensive plans are in  
25 compliance with part II of chapter 163 and where the increase  
26 is specifically for a proposed resort or convention hotel  
27 located in a county with a population greater than 500,000 and  
28 the local government specifically designates that the proposed  
29 resort or convention hotel development will serve an existing  
30 convention center of more than 250,000 gross square feet built  
31 prior to July 1, 1992. The applicable guidelines and standards

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1 shall be increased by 200 percent for development in any area  
2 designated by the Governor as a rural area of critical  
3 economic concern pursuant to s. 288.0656 during the  
4 effectiveness of the designation.~~The Administration~~  
5 ~~Commission, upon the recommendation of the state land planning~~  
6 ~~agency, shall implement this paragraph by rule no later than~~  
7 ~~December 1, 1993. The increased guidelines and standards~~  
8 ~~authorized by this paragraph shall not be implemented until~~  
9 ~~the effectiveness of the rule which, among other things, shall~~  
10 ~~set forth the pertinent characteristics of urban central~~  
11 ~~business districts and regional activity centers.~~

12 Section 27. Subsections (15) and (19) of section  
13 420.503, Florida Statutes, are amended to read:

14 420.503 Definitions.--As used in this part, the term:

15 (15) "Elderly" means persons 62 years of age or older;  
16 however, this definition does not prohibit housing from being  
17 deemed housing for the elderly as defined in subsection (19)  
18 if such housing otherwise meets the requirements of subsection  
19 (19).

20 (19) "Housing for the elderly" means, for purposes of  
21 s. 420.5087(3)(c)2., any nonprofit housing community that is  
22 financed by a mortgage loan made or insured by the United  
23 States Department of Housing and Urban Development under s.  
24 202, s. 202 with a s. 8 subsidy, s. 221(d)(3) or (4), or s.  
25 236 of the National Housing Act, as amended, and that is  
26 subject to income limitations established by the United States  
27 Department of Housing and Urban Development, or any program  
28 funded by the Rural Development Agency of the United States  
29 Department of Agriculture and subject to income limitations  
30 established by the United States Department of Agriculture. A  
31 project which qualifies for an exemption under the Fair

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1 Housing Act as housing for older persons as defined by s.  
2 760.29(4) shall qualify as housing for the elderly for  
3 purposes of s. 420.5087(3)(c)2. and for purposes of any loans  
4 made under s. 420.508.In addition, if the corporation adopts  
5 a qualified allocation plan pursuant to s. 42(m)(1)(B) of the  
6 Internal Revenue Code or any other rules that prioritize  
7 projects targeting the elderly for purposes of allocating tax  
8 credits pursuant to s. 420.5099 or for purposes of the HOME  
9 program under s. 420.5089, a project which qualifies for an  
10 exemption under the Fair Housing Act as housing for older  
11 persons as defined by s. 760.29(4) shall qualify as a project  
12 targeted for the elderly, if the project satisfies the other  
13 requirements set forth in this part.

14 Section 28. Subsection (39) is added to section  
15 420.507, Florida Statutes, to read:

16 420.507 Powers of the corporation.--The corporation  
17 shall have all the powers necessary or convenient to carry out  
18 and effectuate the purposes and provisions of this part,  
19 including the following powers which are in addition to all  
20 other powers granted by other provisions of this part:

21 (39) To create recognition programs to honor  
22 individuals, community-based development organizations, units  
23 of local government, or others who have demonstrated the  
24 ideals of community stewardship and increased access to  
25 housing for low-income households, including their stewardship  
26 in economically distressed areas. Such programs may  
27 incorporate certificates of recognition by the Governor and  
28 may include presentation by the Governor or his  
29 representative.

30 Section 29. Paragraph (a) of subsection (1) of section  
31 420.5088, Florida Statutes, is amended to read:



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1           420.5088 Florida Homeownership Assistance  
2 Program.--There is created the Florida Homeownership  
3 Assistance Program for the purpose of assisting low-income  
4 persons in purchasing a home by reducing the cost of the home  
5 with below-market construction financing, by reducing the  
6 amount of down payment and closing costs paid by the borrower  
7 to a maximum of 5 percent of the purchase price, or by  
8 reducing the monthly payment to an affordable amount for the  
9 purchaser. Loans shall be made available at an interest rate  
10 that does not exceed 3 percent. The balance of any loan is due  
11 at closing if the property is sold or transferred.

12           (1) For loans made available pursuant to s.  
13 420.507(23)(a)1. or 2.:

14           (a) The corporation may underwrite and make those  
15 mortgage loans through the program to persons or families ~~who~~  
16 ~~are eligible to participate in the corporation's single-family~~  
17 ~~mortgage revenue bond programs and~~ who have incomes that do  
18 not exceed 80 percent of the state or local median income,  
19 whichever is greater, adjusted for family size. ~~If the~~  
20 ~~corporation determines that there is insufficient demand for~~  
21 ~~such loans by persons or families who are eligible to~~  
22 ~~participate in the corporation's single-family mortgage~~  
23 ~~revenue bond programs, the corporation may make such mortgage~~  
24 ~~loans to other persons or families who have incomes that do~~  
25 ~~not exceed 80 percent of the state or local median income,~~  
26 ~~whichever amount is greater.~~

27           Section 30. Subsection (11) of section 420.5092,  
28 Florida Statutes, is amended to read:

29           420.5092 Florida Affordable Housing Guarantee  
30 Program.--

31           (11) The maximum total amount of revenue bonds that

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1 may be issued by the corporation pursuant to subsection (5) is  
2 ~~\$400~~~~\$200~~ million.

3 Section 31. Subsections (2), (4), and (5) of section  
4 624.5105, Florida Statutes, are amended to read:

5 624.5105 Community contribution tax credit;  
6 authorization; limitations; eligibility and application  
7 requirements; administration; definitions; expiration.--

8 (2) ELIGIBILITY REQUIREMENTS.--

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

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

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

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

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

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

19 ~~4. A local housing authority created pursuant to~~  
20 ~~chapter 421;~~

21 ~~5. A community redevelopment agency created pursuant~~  
22 ~~to s. 163.356;~~

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

24 ~~7. A historic preservation district agency or~~  
25 ~~organization;~~

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

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

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

31

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1 In no event shall a contributing insurer have a financial  
2 interest in the eligible sponsor.

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

10 (4) ADMINISTRATION.--

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

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

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

26 4. The Office of Tourism, Trade, and Economic  
27 Development shall, in consultation with the Department of  
28 Community Affairs, the Florida Housing Finance Corporation,  
29 and the statewide and regional housing and financial  
30 intermediaries, market the availability of the community  
31 contribution tax credit program to community-based

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1 organizations.

2 (b) The Department of Revenue shall adopt any rules  
3 necessary to ensure the orderly implementation and  
4 administration of this section.

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

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

8 1. Cash or other liquid assets.

9 2. Real property.

10 3. Goods or inventory.

11 4. Other physical resources which are identified by  
12 the department.

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

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

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

19 (e) "Project" means an activity as defined in s.  
20 220.03(1)(t).~~any activity undertaken by an eligible sponsor,~~  
21 ~~as defined in subsection (2), which is designed to construct,~~  
22 ~~improve, or substantially rehabilitate housing or commercial,~~  
23 ~~industrial, or public resources and facilities or to improve~~  
24 ~~entrepreneurial and job-development opportunities for~~  
25 ~~low-income persons.~~

26 Section 32. Subsection (7) is added to section  
27 125.0103, Florida Statutes, to read:

28 125.0103 Ordinances and rules imposing price controls;  
29 findings required; procedures.--

30 (7) Notwithstanding any other provisions of this  
31 section, municipalities, counties, or other entity of local

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1 government may adopt and maintain in effect any law,  
2 ordinance, rule, or other measure which is adopted for the  
3 purposes of increasing the supply of affordable housing using  
4 land use mechanisms such as inclusionary housing ordinances.

5 Section 33. Subsection (7) is added to section  
6 166.043, Florida Statutes, to read:

7 166.043 Ordinances and rules imposing price controls;  
8 findings required; procedures.--

9 (1)(a) Except as hereinafter provided, no county,  
10 municipality, or other entity of local government shall adopt  
11 or maintain in effect an ordinance or a rule which has the  
12 effect of imposing price controls upon a lawful business  
13 activity which is not franchised by, owned by, or under  
14 contract with, the governmental agency, unless specifically  
15 provided by general law.

16 (b) The provisions of this section shall not prevent  
17 the enactment by local governments of public service rates  
18 otherwise authorized by law, including water, sewer, solid  
19 waste, public transportation, taxicab, or port rates, rates  
20 for towing of vehicles from or immobilization of vehicles on  
21 private property, or rates for removal and storage of wrecked  
22 or disabled vehicles from an accident scene or the removal and  
23 storage of vehicles in the event the owner or operator is  
24 incapacitated, unavailable, leaves the procurement of wrecker  
25 service to the law enforcement officer at the scene, or  
26 otherwise does not consent to the removal of the vehicle.

27 (c) Counties must establish maximum rates which may be  
28 charged on the towing of vehicles from or immobilization of  
29 vehicles on private property, removal and storage of wrecked  
30 or disabled vehicles from an accident scene or for the removal  
31 and storage of vehicles, in the event the owner or operator is

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1 incapacitated, unavailable, leaves the procurement of wrecker  
2 service to the law enforcement officer at the scene, or  
3 otherwise does not consent to the removal of the vehicle.  
4 However, if a municipality chooses to enact an ordinance  
5 establishing the maximum fees for the towing or immobilization  
6 of vehicles as described in paragraph (b), the county's  
7 ordinance established under s. 125.0103 shall not apply within  
8 such municipality.

9 (2) No law, ordinance, rule, or other measure which  
10 would have the effect of imposing controls on rents shall be  
11 adopted or maintained in effect except as provided herein and  
12 unless it is found and determined, as hereinafter provided,  
13 that such controls are necessary and proper to eliminate an  
14 existing housing emergency which is so grave as to constitute  
15 a serious menace to the general public.

16 (3) Any law, ordinance, rule, or other measure which  
17 has the effect of imposing controls on rents shall terminate  
18 and expire within 1 year and shall not be extended or renewed  
19 except by the adoption of a new measure meeting all the  
20 requirements of this section.

21 (4) Notwithstanding any other provisions of this  
22 section, no controls shall be imposed on rents for any  
23 accommodation used or offered for residential purposes as a  
24 seasonal or tourist unit, as a second housing unit, or on  
25 rents for dwelling units located in luxury apartment  
26 buildings. For the purposes of this section, a luxury  
27 apartment building is one wherein on January 1, 1977, the  
28 aggregate rent due on a monthly basis from all dwelling units  
29 as stated in leases or rent lists existing on that date  
30 divided by the number of dwelling units exceeds \$250.

31 (5) No municipality, county, or other entity of local

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1 government shall adopt or maintain in effect any law,  
2 ordinance, rule, or other measure which would have the effect  
3 of imposing controls on rents unless:

4 (a) Such measure is duly adopted by the governing body  
5 of such entity of local government, after notice and public  
6 hearing, in accordance with all applicable provisions of the  
7 Florida and United States Constitutions, the charter or  
8 charters governing such entity of local government, this  
9 section, and any other applicable laws.

10 (b) Such governing body makes and recites in such  
11 measure its findings establishing the existence in fact of a  
12 housing emergency so grave as to constitute a serious menace  
13 to the general public and that such controls are necessary and  
14 proper to eliminate such grave housing emergency.

15 (c) Such measure is approved by the voters in such  
16 municipality, county, or other entity of local government.

17 (6) In any court action brought to challenge the  
18 validity of rent control imposed pursuant to the provisions of  
19 this section, the evidentiary effect of any findings or  
20 recitations required by subsection (5) shall be limited to  
21 imposing upon any party challenging the validity of such  
22 measure the burden of going forward with the evidence, and the  
23 burden of proof (that is, the risk of nonpersuasion) shall  
24 rest upon any party seeking to have the measure upheld.

25 (7) Notwithstanding any other provisions of this  
26 section, municipalities, counties, or other entity of local  
27 government may adopt and maintain in effect any law,  
28 ordinance, rule, or other measure which is adopted for the  
29 purposes of increasing the supply of affordable housing using  
30 land use mechanisms such as inclusionary housing ordinances.

31 Section 34. Paragraph (b) of subsection (1) of section

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1 336.025, F.S., is amended to read:

2 336.025 County transportation system; levy of local  
3 option fuel tax on motor fuel and diesel fuel.--

4 (1)

5 (b) In addition to other taxes allowed by law, there  
6 may be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent,  
7 3-cent, 4-cent, or 5-cent local option fuel tax upon every  
8 gallon of motor fuel sold in a county and taxed under the  
9 provisions of part I of chapter 206. The tax shall be levied  
10 by an ordinance adopted by a majority plus one vote of the  
11 membership of the governing body of the county or by  
12 referendum.

13 1. The tax shall be levied before July 1, to be  
14 effective January 1 of the following year. However, levies of  
15 the tax which were in effect on July 1, 1996, and which expire  
16 on August 31 of any year may be reimposed effective September  
17 1 of the year of expiration.

18 2. The county may, prior to levy of the tax, establish  
19 by interlocal agreement with one or more municipalities  
20 located therein, representing a majority of the population of  
21 the incorporated area within the county, a distribution  
22 formula for dividing the entire proceeds of the tax among  
23 county government and all eligible municipalities within the  
24 county. If no interlocal agreement is adopted before the  
25 effective date of the tax, tax revenues shall be distributed  
26 pursuant to the provisions of subsection (4). If no  
27 interlocal agreement exists, a new interlocal agreement may be  
28 established prior to June 1 of any year pursuant to this  
29 subparagraph. However, any interlocal agreement agreed to  
30 under this subparagraph after the initial levy of the tax or  
31 change in the tax rate authorized in this section shall under



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1 no circumstances materially or adversely affect the rights of  
2 holders of outstanding bonds which are backed by taxes  
3 authorized by this paragraph, and the amounts distributed to  
4 the county government and each municipality shall not be  
5 reduced below the amount necessary for the payment of  
6 principal and interest and reserves for principal and interest  
7 as required under the covenants of any bond resolution  
8 outstanding on the date of establishment of the new interlocal  
9 agreement.

10           3. County and municipal governments shall utilize  
11 moneys received pursuant to this paragraph only for  
12 transportation expenditures needed to meet the requirements of  
13 the capital improvements element of an adopted comprehensive  
14 plan. For purposes of this paragraph, expenditures for the  
15 construction of new roads, the reconstruction or resurfacing  
16 of existing paved roads, or the paving of existing graded  
17 roads ~~when undertaken in part to relieve or mitigate existing~~  
18 ~~or potential adverse environmental impacts,~~ shall be deemed to  
19 increase capacity and such projects shall be included in the  
20 capital improvements element of an adopted comprehensive plan.  
21 Expenditures for purposes of this paragraph shall not include  
22 routine maintenance of roads.

23           Section 35. Except as otherwise expressly provided in  
24 this act, this act shall take effect July 1, 2001.

25  
26

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

28 And the title is amended as follows:

29           On page 1, line 2, through

30           Page 3, line 29

31 remove from the title of the bill: all of said lines

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1 and insert in lieu thereof:  
2 An act relating to economic development; amending s. 212.08,  
3 F.S.; revising certain procedures and conditions relating to  
4 the sales tax exemption for enterprise-zone building materials  
5 and business property; extending the community contribution  
6 tax credit provisions of the enterprise zone program to the  
7 state sales tax; amending s. 212.096, F.S.; redefining the  
8 terms "eligible business" and "new employee"; defining the  
9 terms "jobs" and "new job has been created"; revising the  
10 computation procedures of the enterprise-zone jobs credit  
11 against sales tax; amending s. 212.098, F.S.; redefining the  
12 term "eligible business"; defining the term "qualified area";  
13 deleting provisions ranking qualified counties; limiting the  
14 amount of tax credits available during any one calendar year;  
15 providing for reduction or waiver of certain financial match  
16 requirements in rural areas by Rural Economic Development  
17 Initiative agencies and organizations; amending s. 220.03,  
18 F.S.; redefining the terms "new employee" and "project";  
19 defining the terms "new job has been created" and "jobs";  
20 amending s. 220.181, F.S.; revising the computation procedures  
21 of the enterprise-zone job credit against the corporate income  
22 tax; amending s. 220.183, F.S.; revising the eligibility,  
23 application, and administrative requirements of the community  
24 contribution corporate income tax credit program; amending s.  
25 288.018, F.S.; revising administration and uses of the  
26 Regional Rural Development Grants Program; creating s.  
27 288.019, F.S.; providing for a review and evaluation process  
28 of rural grants by Rural Economic Development Initiative  
29 agencies; amending s. 288.065, F.S.; expanding the scope of  
30 the Rural Community Revolving Loan Fund Program; amending s.  
31 288.0656, F.S.; revising the membership of the Rural Economic

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1 Development Initiative; requiring an annual designation of  
2 staff representatives; amending s. 288.1088, F.S.; expanding  
3 eligible uses of the Quick Action Closing Fund; amending s.  
4 288.9015, F.S.; revising the duties of Enterprise Florida,  
5 Inc.; amending s. 290.004, F.S.; defining the term "rural  
6 enterprise zone"; authorizing the Office of Tourism, Trade,  
7 and Economic Development to designate an enterprise zone in  
8 Sarasota County; providing requirements with respect thereto;  
9 amending s. 290.00555, F.S.; removing the December 31, 1999,  
10 deadline for creation of satellite enterprise zones by certain  
11 municipalities and authorizing creation of such zones  
12 effective retroactively to that date; providing duties of the  
13 Office of Tourism, Trade, and Economic Development; providing  
14 an application deadline for businesses in such zones eligible  
15 for certain sales and use tax incentives; amending s.  
16 290.0065, F.S.; providing for certain rural enterprise zones;  
17 conforming agency references to changes in program  
18 administration; authorizing the Office of Tourism, Trade, and  
19 Economic Development in consultation with Enterprise Florida,  
20 Inc., to develop guidelines relating to the designation of  
21 enterprise zones; creating s. 290.00676, F.S.; authorizing the  
22 Office of Tourism, Trade, and Economic Development to amend  
23 the boundaries of a rural enterprise zone and providing  
24 requirements with respect thereto; creating s. 290.00677,  
25 F.S.; modifying the employee residency requirements for the  
26 enterprise-zone job credit against the sales tax and corporate  
27 income tax if the business is located in a rural enterprise  
28 zone; creating s. 290.00694, F.S.; authorizing the Office of  
29 Tourism, Trade, and Economic Development to designate rural  
30 champion communities as enterprise zones; providing  
31 requirements with respect thereto; amending s. 290.007, F.S.;

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1 revising the list of enterprise zone incentives to reflect the  
2 creation of a community contribution sales tax credit program;  
3 amending s. 290.048, F.S.; authorizing the Department of  
4 Community Affairs to establish advisory committees and solicit  
5 participation with respect to administering the Florida Small  
6 Cities Community Development Block Grant Program; repealing s.  
7 290.049, F.S., relating to the Community Development Block  
8 Grant Advisory Council; repealing s. 370.28(4), F.S., which  
9 provides conditions for tax incentives in enterprise zone  
10 net-ban communities; amending s. 380.06, F.S.; providing for  
11 guidelines and standards for an area designated by the  
12 Governor as a rural area of critical economic concern;  
13 deleting a requirement that the Administration Commission  
14 adopt certain guidelines and standards by rule; amending s.  
15 420.503, F.S.; redefining the terms "elderly" and "housing for  
16 the elderly" under the Florida Housing Finance Act; amending  
17 s. 420.507, F.S.; authorizing the Florida Housing Finance  
18 Corporation to create a recognition program to support  
19 affordable housing; amending s. 420.5088, F.S.; revising  
20 authority and eligibility criteria for certain loans made by  
21 the corporation under the Florida Homeownership Assistance  
22 Program; amending s. 420.5092, F.S.; increasing the amount of  
23 revenue bonds that may be issued under the Florida Affordable  
24 Housing Guarantee Program; amending s. 624.5105, F.S.;  
25 conforming definitions; revising eligibility and  
26 administrative requirements; amending s. 125.0103, F.S.;  
27 providing that a local government may enact an ordinance for  
28 the purpose of increasing the supply of affordable housing  
29 using land use mechanisms; amending s. 166.043, F.S.;  
30 providing that a local government may enact an ordinance for  
31 the purpose of increasing the supply of affordable housing

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1 using land use mechanisms; amending s. 336.025, F.S.; allowing  
2 an additional use for local option fuel tax proceeds;  
3 providing effective dates.  
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