

1 A bill to be entitled
2 An act relating to economic development;
3 amending s. 163.01, F.S.; redefining the term
4 "public agency" for purposes of the Florida
5 Interlocal Cooperation Act of 1969; amending s.
6 212.08, F.S.; revising certain procedures and
7 conditions relating to the sales tax exemption
8 for enterprise-zone building materials and
9 business property; extending the community
10 contribution tax credit provisions of the
11 enterprise zone program to the state sales tax;
12 amending s. 212.096, F.S.; redefining the terms
13 "eligible business" and "new employee";
14 defining the terms "jobs" and "new job has been
15 created"; revising the computation procedures
16 of the enterprise-zone jobs credit against
17 sales tax; amending s. 212.098, F.S.;
18 redefining the term "eligible business";
19 defining the term "qualified area"; deleting
20 provisions ranking qualified counties; limiting
21 the amount of tax credits available during any
22 one calendar year; providing for reduction or
23 waiver of certain financial match requirements
24 in rural areas by Rural Economic Development
25 Initiative agencies and organizations; amending
26 s. 220.03, F.S.; redefining the terms "new
27 employee" and "project"; defining the terms
28 "new job has been created" and "jobs"; amending
29 s. 220.181, F.S.; revising the computation
30 procedures of the enterprise-zone job credit
31 against the corporate income tax; amending s.

1 220.183, F.S.; revising the eligibility,
 2 application, and administrative requirements of
 3 the community contribution corporate income tax
 4 credit program; amending s. 288.018, F.S.;
 5 revising administration and uses of the
 6 Regional Rural Development Grants Program;
 7 creating s. 288.019, F.S.; providing for a
 8 review and evaluation process of rural grants
 9 by Rural Economic Development Initiative
 10 agencies; amending s. 288.065, F.S.; expanding
 11 the scope of the Rural Community Revolving Loan
 12 Fund Program; amending s. 288.0656, F.S.;
 13 revising the membership of the Rural Economic
 14 Development Initiative; requiring an annual
 15 designation of staff representatives; amending
 16 s. 288.1088, F.S.; expanding eligible uses of
 17 the Quick Action Closing Fund; amending s.
 18 288.9015, F.S.; revising the duties of
 19 Enterprise Florida, Inc.; amending s. 290.004,
 20 F.S.; defining the term "rural enterprise
 21 zone"; authorizing the Office of Tourism,
 22 Trade, and Economic Development to designate an
 23 enterprise zone in Sarasota County; providing
 24 requirements with respect thereto; amending s.
 25 290.00555, F.S.; removing the December 31,
 26 1999, deadline for creation of satellite
 27 enterprise zones by certain municipalities and
 28 authorizing creation of such zones effective
 29 retroactively to that date; providing duties of
 30 the Office of Tourism, Trade, and Economic
 31 Development; providing an application deadline

1 for businesses in such zones eligible for
 2 certain sales and use tax incentives; amending
 3 s. 290.0065, F.S.; providing for certain rural
 4 enterprise zones; conforming agency references
 5 to changes in program administration;
 6 authorizing the Office of Tourism, Trade, and
 7 Economic Development in consultation with
 8 Enterprise Florida, Inc., to develop guidelines
 9 relating to the designation of enterprise
 10 zones; creating s. 290.00676, F.S.; authorizing
 11 the Office of Tourism, Trade, and Economic
 12 Development to amend the boundaries of a rural
 13 enterprise zone and providing requirements with
 14 respect thereto; creating s. 290.00677, F.S.;
 15 modifying the employee residency requirements
 16 for the enterprise-zone job credit against the
 17 sales tax and corporate income tax if the
 18 business is located in a rural enterprise zone;
 19 creating s. 290.00694, F.S.; authorizing the
 20 Office of Tourism, Trade, and Economic
 21 Development to designate rural champion
 22 communities as enterprise zones; providing
 23 requirements with respect thereto; amending s.
 24 290.007, F.S.; revising the list of enterprise
 25 zone incentives to reflect the creation of a
 26 community contribution sales tax credit
 27 program; amending s. 290.048, F.S.; authorizing
 28 the Department of Community Affairs to
 29 establish advisory committees and solicit
 30 participation with respect to administering the
 31 Florida Small Cities Community Development

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

1 government may enact an ordinance for the
 2 purpose of increasing the supply of affordable
 3 housing using land use mechanisms; amending s.
 4 336.025, F.S.; allowing an additional use for
 5 local option fuel tax proceeds; amending s.
 6 446.609, F.S.; deleting a time-period
 7 limitation for the "Jobs for Florida's
 8 Graduates" school-to-work program; deleting
 9 provisions relating to an endowment fund;
 10 revising certain provisions relating to the
 11 members of the board of directors of the
 12 Florida Endowment Foundation for Florida
 13 Graduates; revising criteria for certain
 14 outcome goals; deleting provisions relating to
 15 distribution of earnings on the endowment fund;
 16 deleting provisions relating to startup
 17 funding; revising annual report requirements;
 18 requiring the State Board of Administration to
 19 transfer all principal and interest in the
 20 endowment fund to the foundation's board of
 21 directors for certain purposes; repealing s. 3,
 22 ch. 98-218, Laws of Florida, relating to a
 23 temporary pilot apprenticeship program;
 24 authorizing the Department of Citrus or its
 25 successor to collect dues or other payments on
 26 behalf of certain not-for-profit corporations
 27 and their related not-for-profit corporations;
 28 amending s. 163.3177, F.S.; revising criteria
 29 for a comprehensive plan land use element for
 30 schools in certain rural counties; amending s.
 31 288.095, F.S.; providing a cap on the total

1 state share of tax refund payments scheduled in
2 all active certifications approved by the
3 Office of Tourism, Trade, and Economic
4 Development; providing an appropriation for
5 promoting growth of employment in the
6 Information Technology Industry; provides a one
7 time sales tax refund for Type 142 air crew
8 training simulators; providing appropriations;
9 providing funding to the Florida Commercial
10 Space Financing Corporation and the Spaceport
11 Florida Authority and used for funding
12 aerospace infrastructure; providing duties of
13 the corporation, the authority, the Office of
14 Tourism, Trade, and Economic Development, and
15 the Space Industry Committee; providing a
16 definition; providing an appropriation;
17 providing effective dates.

18

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

20

21 Section 1. Paragraph (b) of subsection (3) of section
22 163.01, Florida Statutes, is amended to read:

23 163.01 Florida Interlocal Cooperation Act of 1969.--

24 (3) As used in this section:

25 (b) "Public agency" means a political subdivision,
26 agency, or officer of this state or of any state of the United
27 States, including, but not limited to, state government,
28 county, city, school district, single and multipurpose special
29 district, single and multipurpose public authority,
30 metropolitan or consolidated government, an independently
31 elected county officer, any agency of the United States

1 Government, a federally recognized Native American tribe, and
2 any similar entity of any other state of the United States.

3 Section 2. Paragraphs (g) and (h) of subsection (5) of
4 section 212.08, Florida Statutes, are amended, and paragraph
5 (q) is added to that subsection, to read:

6 212.08 Sales, rental, use, consumption, distribution,
7 and storage tax; specified exemptions.--The sale at retail,
8 the rental, the use, the consumption, the distribution, and
9 the storage to be used or consumed in this state of the
10 following are hereby specifically exempt from the tax imposed
11 by this chapter.

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

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

15 1. Beginning July 1, 1995, building materials used in
16 the rehabilitation of real property located in an enterprise
17 zone shall be exempt from the tax imposed by this chapter upon
18 an affirmative showing to the satisfaction of the department
19 that the items have been used for the rehabilitation of real
20 property located in an enterprise zone. Except as provided in
21 subparagraph 2., this exemption inures to the owner, lessee,
22 or lessor of the rehabilitated real property located in an
23 enterprise zone only through a refund of previously paid
24 taxes. To receive a refund pursuant to this paragraph, the
25 owner, lessee, or lessor of the rehabilitated real property
26 located in an enterprise zone must file an application under
27 oath with the governing body or enterprise zone development
28 agency having jurisdiction over the enterprise zone where the
29 business is located, as applicable, which includes:

30 a. The name and address of the person claiming the
31 refund.

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

4 c. A description of the improvements made to
5 accomplish the rehabilitation of the real property.

6 d. A copy of the building permit issued for the
7 rehabilitation of the real property.

8 e. A sworn statement, under the penalty of perjury,
9 from the general contractor licensed in this state with whom
10 the applicant contracted to make the improvements necessary to
11 accomplish the rehabilitation of the real property, which
12 statement lists the building materials used in the
13 rehabilitation of the real property, the actual cost of the
14 building materials, and the amount of sales tax paid in this
15 state on the building materials. In the event that a general
16 contractor has not been used, the applicant shall provide this
17 information in a sworn statement, under the penalty of
18 perjury. Copies of the invoices which evidence the purchase of
19 the building materials used in such rehabilitation and the
20 payment of sales tax on the building materials shall be
21 attached to the sworn statement provided by the general
22 contractor or by the applicant. Unless the actual cost of
23 building materials used in the rehabilitation of real property
24 and the payment of sales taxes due thereon is documented by a
25 general contractor or by the applicant in this manner, the
26 cost of such building materials shall be an amount equal to 40
27 percent of the increase in assessed value for ad valorem tax
28 purposes.

29 f. The identifying number assigned pursuant to s.
30 290.0065 to the enterprise zone in which the rehabilitated
31 real property is located.

1 g. A certification by the local building code
2 inspector that the improvements necessary to accomplish the
3 rehabilitation of the real property are substantially
4 completed.

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

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

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

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

18 4. An application for a refund pursuant to this
 19 paragraph must be submitted to the department within 6 months
 20 after the rehabilitation of the property is deemed to be
 21 substantially completed by the local building code inspector
 22 or within 90 days after the rehabilitated property is first
 23 subject to assessment.

24 5. The provisions of s. 212.095 do not apply to any
 25 refund application made pursuant to this paragraph. No more
 26 than one exemption through a refund of previously paid taxes
 27 for the rehabilitation of real property shall be permitted for
 28 any one parcel of real property. No refund shall be granted
 29 pursuant to this paragraph unless the amount to be refunded
 30 exceeds \$500. No refund granted pursuant to this paragraph
 31 shall exceed the lesser of 97 percent of the Florida sales or

1 use tax paid on the cost of the building materials used in the
2 rehabilitation of the real property as determined pursuant to
3 sub-subparagraph 1.e. or \$5,000, or, if no less than 20
4 percent of the employees of the business are residents of an
5 enterprise zone, excluding temporary and part-time employees,
6 the amount of refund granted pursuant to this paragraph shall
7 not exceed the lesser of 97 percent of the sales tax paid on
8 the cost of such building materials or \$10,000. A refund
9 approved pursuant to this paragraph shall be made within 30
10 days of formal approval by the department of the application
11 for the refund.

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

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

23 8. For the purposes of the exemption provided in this
24 paragraph:

25 a. "Building materials" means tangible personal
26 property which becomes a component part of improvements to
27 real property.

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

30
31

1 c. "Rehabilitation of real property" means the
2 reconstruction, renovation, restoration, rehabilitation,
3 construction, or expansion of improvements to real property.

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

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

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

9 1. Beginning July 1, 1995, business property purchased
10 for use by businesses located in an enterprise zone which is
11 subsequently used in an enterprise zone shall be exempt from
12 the tax imposed by this chapter. This exemption inures to the
13 business only through a refund of previously paid taxes. A
14 refund shall be authorized upon an affirmative showing by the
15 taxpayer to the satisfaction of the department that the
16 requirements of this paragraph have been met.

17 2. To receive a refund, the business must file under
18 oath with the governing body or enterprise zone development
19 agency having jurisdiction over the enterprise zone where the
20 business is located, as applicable, an application which
21 includes:

22 a. The name and address of the business claiming the
23 refund.

24 b. The identifying number assigned pursuant to s.
25 290.0065 to the enterprise zone in which the business is
26 located.

27 c. A specific description of the property for which a
28 refund is sought, including its serial number or other
29 permanent identification number.

30 d. The location of the property.

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1 e. The sales invoice or other proof of purchase of the
2 property, showing the amount of sales tax paid, the date of
3 purchase, and the name and address of the sales tax dealer
4 from whom the property was purchased.

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

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

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

29 4. An application for a refund pursuant to this
30 paragraph must be submitted to the department within 6 months
31

1 after the tax is due on the business property that is
2 purchased.

3 5. The provisions of s. 212.095 do not apply to any
4 refund application made pursuant to this paragraph. The amount
5 refunded on purchases of business property under this
6 paragraph shall be the lesser of 97 percent of the sales tax
7 paid on such business property or \$5,000, or, if no less than
8 20 percent of the employees of the business are residents of
9 an enterprise zone, excluding temporary and part-time
10 employees, the amount refunded on purchases of business
11 property under this paragraph shall be the lesser of 97
12 percent of the sales tax paid on such business property or
13 \$10,000. A refund approved pursuant to this paragraph shall be
14 made within 30 days of formal approval by the department of
15 the application for the refund. No refund shall be granted
16 under this paragraph unless the amount to be refunded exceeds
17 \$100 in sales tax paid on purchases made within a 60-day time
18 period.

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

23 7. If the department determines that the business
24 property is used outside an enterprise zone within 3 years
25 from the date of purchase, the amount of taxes refunded to the
26 business purchasing such business property shall immediately
27 be due and payable to the department by the business, together
28 with the appropriate interest and penalty, computed from the
29 date of purchase, in the manner provided by this chapter.
30 Notwithstanding this subparagraph, business property used
31 exclusively in:

- 1 a. Licensed commercial fishing vessels,
- 2 b. Fishing guide boats, or
- 3 c. Ecotourism guide boats

4
5 that leave and return to a fixed location within an area
6 designated under s. 370.28 are eligible for the exemption
7 provided under this paragraph if all requirements of this
8 paragraph are met. Such vessels and boats must be owned by a
9 business that is eligible to receive the exemption provided
10 under this paragraph. This exemption does not apply to the
11 purchase of a vessel or boat.

12 8. The department shall deduct an amount equal to 10
13 percent of each refund granted under the provisions of this
14 paragraph from the amount transferred into the Local
15 Government Half-cent Sales Tax Clearing Trust Fund pursuant to
16 s. 212.20 for the county area in which the business property
17 is located and shall transfer that amount to the General
18 Revenue Fund.

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

23 a. Property classified as 3-year property under s.
24 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;

25 b. Industrial machinery and equipment as defined in
26 sub-subparagraph (b)6.a. and eligible for exemption under
27 paragraph (b); ~~and~~

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

30 d. Business property having a sales price of under
31 \$5,000 per unit.

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

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

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

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

11 b. The credit shall be granted as a refund against
12 state sales and use taxes reported on returns and remitted in
13 the 12 months preceding the date of application to the
14 department for the credit as required in sub-subparagraph 3.c.
15 If the annual credit is not fully used through such refund
16 because of insufficient tax payments during the applicable
17 12-month period, the unused amount may be included in an
18 application for a refund made pursuant to sub-subparagraph
19 3.c. in subsequent years against the total tax payments made
20 for such year. Carryover credits may be applied for a 3-year
21 period without regard to any time limitation that would
22 otherwise apply under s. 215.26;

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

26 d. All proposals for the granting of the tax credit
27 shall require the prior approval of the Office of Tourism,
28 Trade, and Economic Development;

29 e. The total amount of tax credits which may be
30 granted for all programs approved under this paragraph, s.
31 220.183, and s. 624.5105 is \$10 million annually; and

1 f. A person who is eligible to receive the credit
2 provided for in this paragraph, s. 220.183, or s. 624.5105 may
3 receive the credit only under the one section of the person's
4 choice.

5 2. Eligibility requirements.--

6 a. A community contribution by a person must be in the
7 following form:

8 (I) Cash or other liquid assets;

9 (II) Real property;

10 (III) Goods or inventory; or

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

13 b. All community contributions must be reserved
14 exclusively for use in a project. As used in this
15 sub-subparagraph, the term "project" means any activity
16 undertaken by an eligible sponsor which is designed to
17 construct, improve, or substantially rehabilitate housing that
18 is affordable to low-income or very-low-income households as
19 defined in s. 420.9071(19) and (28); designed to provide
20 commercial, industrial, or public resources and facilities; or
21 designed to improve entrepreneurial and job-development
22 opportunities for low-income persons. A project may be the
23 investment necessary to increase access to high-speed
24 broadband capability in rural communities with enterprise
25 zones, including projects that result in improvements to
26 communications assets that are owned by a business. A project
27 may include the provision of museum educational programs and
28 materials that are directly related to any project approved
29 between January 1, 1996, and December 31, 1999, and located in
30 an enterprise zone as referenced in s. 290.00675. This
31 paragraph does not preclude projects that propose to construct

1 or rehabilitate housing for low-income or very-low-income
2 households on scattered sites. The Office of Tourism, Trade,
3 and Economic Development may reserve up to 50 percent of the
4 available annual tax credits for housing for very-low-income
5 households pursuant to s. 420.9071(28) for the first 6 months
6 of the fiscal year. With respect to housing, contributions may
7 be used to pay the following eligible low-income and
8 very-low-income housing-related activities:

9 (I) Project development impact and management fees for
10 low-income or very-low-income housing projects;

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

13 (III) Administrative costs, including housing
14 counseling and marketing fees, not to exceed 10 percent of the
15 community contribution, directly related to low-income or
16 very-low-income projects; and

17 (IV) Removal of liens recorded against residential
18 property by municipal, county, or special-district local
19 governments when satisfaction of the lien is a necessary
20 precedent to the transfer of the property to an eligible
21 person, as defined in s. 420.9071(19) and (28), for the
22 purpose of promoting home ownership. Contributions for lien
23 removal must be received from a nonrelated third party.

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

26 (I) A community action program;

27 (II) A nonprofit community-based development
28 organization whose mission is the provision of housing for
29 low-income or very-low-income households or increasing
30 entrepreneurial and job-development opportunities for
31 low-income persons;

- 1 (III) A neighborhood housing services corporation;
2 (IV) A local housing authority created under chapter
3 421;
4 (V) A community redevelopment agency created under s.
5 163.356;
6 (VI) The Florida Industrial Development Corporation;
7 (VII) An historic preservation district agency or
8 organization;
9 (VIII) A regional workforce board;
10 (IX) A direct-support organization as provided in s.
11 240.551;
12 (X) An enterprise zone development agency created
13 under s. 290.0056;
14 (XI) A community-based organization incorporated under
15 chapter 617 which is recognized as educational, charitable, or
16 scientific pursuant to s. 501(c)(3) of the Internal Revenue
17 Code and whose by-laws and articles of incorporation include
18 affordable housing, economic development, or community
19 development as the primary mission of the corporation;
20 (XII) Units of local government;
21 (XIII) Units of state government; or
22 (XIV) Any other agency that the Office of Tourism,
23 Trade, and Economic Development designates by rule.
24
25 In no event may a contributing person have a financial
26 interest in the eligible sponsor.
27 d. The project must be located in an area designated
28 an enterprise zone or a Front Porch Florida community pursuant
29 to s. 14.2015(9)(b), unless the project increases access to
30 high-speed broadband capability for rural communities with
31 enterprise zones but is physically located outside the

1 designated rural zone boundaries. Any project designed to
2 construct or rehabilitate housing for low-income or
3 very-low-income households as defined in s. 420.0971(19) and
4 (28) is exempt from the area requirement of this
5 sub-subparagraph.

6 3. Application requirements.--

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

16 b. Any person seeking to participate in this program
17 must submit an application for tax credit to the Office of
18 Tourism, Trade, and Economic Development which sets forth the
19 name of the sponsor, a description of the project, and the
20 type, value, and purpose of the contribution. The sponsor
21 shall verify the terms of the application and indicate its
22 receipt of the contribution, which verification must be in
23 writing and accompany the application for tax credit. The
24 person must submit a separate tax credit application to the
25 office for each individual contribution that it makes to each
26 individual project.

27 c. Any person who has received notification from the
28 Office of Tourism, Trade, and Economic Development that a tax
29 credit has been approved must apply to the department to
30 receive the refund. Application must be made on the form
31 prescribed for claiming refunds of sales and use taxes and be

1 accompanied by a copy of the notification. A person may submit
2 only one application for refund to the department within any
3 12-month period.

4 4. Administration.--

5 a. The Office of Tourism, Trade, and Economic
6 Development may adopt rules pursuant to ss. 120.536(1) and
7 120.54 necessary to administer this paragraph, including rules
8 for the approval or disapproval of proposals by a person.

9 b. The decision of the Office of Tourism, Trade, and
10 Economic Development must be in writing, and, if approved, the
11 notification shall state the maximum credit allowable to the
12 person. Upon approval, the office shall transmit a copy of the
13 decision to the Department of Revenue.

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

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

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

30 Section 3. Effective January 1, 2002, section 212.096,
31 Florida Statutes, is amended to read:

1 212.096 Sales, rental, storage, use tax; enterprise
2 zone jobs credit against sales tax.--

3 (1) For the purposes of the credit provided in this
4 section:

5 (a) "Eligible business" means any sole proprietorship,
6 firm, partnership, corporation, bank, savings association,
7 estate, trust, business trust, receiver, syndicate, or other
8 group or combination, or successor business, located in an
9 enterprise zone. The business must demonstrate to the
10 department that the total number of full-time jobs defined
11 under paragraph (d) has increased from the average of the
12 previous 12 months. The term "eligible business" includes a
13 business that added a minimum of five new full-time jobs in an
14 enterprise zone between July 1, 2000, and December 31, 2001.
15 An eligible business does not include any business which has
16 claimed the credit permitted under s. 220.181 for any new
17 business employee first beginning employment with the business
18 after July 1, 1995.

19 (b) "Month" means either a calendar month or the time
20 period from any day of any month to the corresponding day of
21 the next succeeding month or, if there is no corresponding day
22 in the next succeeding month, the last day of the succeeding
23 month.

24 (c) "New employee" means a person residing in an
25 enterprise zone, ~~a qualified Job Training Partnership Act~~
26 ~~classroom training participant,~~ or a participant in the
27 welfare transition program ~~participant~~ who begins employment
28 with an eligible business after July 1, 1995, and who has not
29 been previously employed full-time within the preceding 12
30 months by the eligible business, or a successor eligible
31 business, claiming the credit allowed by this section.

1 (d) "Jobs" means full-time positions, as consistent
2 with terms used by the Agency for Workforce Innovation and the
3 United States Department of Labor for purposes of unemployment
4 compensation tax administration and employment estimation
5 resulting directly from a business operation in this state.
6 This number may not include temporary construction jobs
7 involved with the construction of facilities or any jobs that
8 have previously been included in any application for tax
9 credits under s. 220.181(1). The term "jobs" also includes
10 employment of an employee leased from an employee leasing
11 company licensed under chapter 468 if such employee has been
12 continuously leased to the employer for an average of at least
13 36 hours per week for more than 6 months.

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

18
19 A person shall be deemed to be employed if the person performs
20 duties in connection with the operations of the business on a
21 regular, full-time basis, provided the person is performing
22 such duties for an average of at least 36 hours per week each
23 month, ~~or a part-time basis, provided the person is performing~~
24 ~~such duties for an average of at least 20 hours per week each~~
25 ~~month throughout the year.~~ The person must be performing such
26 duties at a business site located in the enterprise zone.

27 (2)(a) It is the legislative intent to encourage the
28 provision of meaningful employment opportunities which will
29 improve the quality of life of those employed and to encourage
30 economic expansion of enterprise zones and the state.
31 Therefore, beginning January July 1, 2002 1995, upon an

1 affirmative showing by an eligible ~~a~~ business to the
 2 satisfaction of the department that the requirements of this
 3 section have been met, the business shall be allowed a credit
 4 against the tax remitted under this chapter.

5 (b) The credit shall be computed as 20 ~~follows~~+

6 ~~1. Ten percent of the actual monthly wages paid in~~
 7 ~~this state to each new employee hired when a new job has been~~
 8 ~~created, unless the business is located within a rural~~
 9 ~~enterprise zone pursuant to s. 290.004(8), in which case the~~
 10 ~~credit shall be 30 percent of the actual monthly wages paid~~
 11 ~~whose wages do not exceed \$1,500 a month. If no less than 20~~
 12 ~~percent of the employees of the business are residents of an~~
 13 ~~enterprise zone, excluding temporary and part-time employees,~~
 14 ~~the credit shall be computed as 30 ~~15~~ percent of the actual~~
 15 ~~monthly wages paid in this state to each new employee hired~~
 16 ~~when a new job has been created, unless the business is~~
 17 ~~located within a rural enterprise zone, in which case the~~
 18 ~~credit shall be 45 percent of the actual monthly wages paid.~~
 19 ~~If the new employee hired when a new job is created is a~~
 20 ~~participant in the welfare transition program, the following~~
 21 ~~credit shall be a percent of the actual monthly wages paid: 40~~
 22 ~~percent for \$4 above the hourly federal minimum wage rate; 41~~
 23 ~~percent for \$5 above the hourly federal minimum wage rate; 42~~
 24 ~~percent for \$6 above the hourly federal minimum wage rate; 43~~
 25 ~~percent for \$7 above the hourly federal minimum wage rate; and~~
 26 ~~44 percent for \$8 above the hourly federal minimum wage rate.~~

27 ~~+~~
 28 ~~2. Five percent of the first \$1,500 of actual monthly~~
 29 ~~wages paid in this state for each new employee whose wages~~
 30 ~~exceed \$1,500 a month; or~~
 31

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

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

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

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

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

30 (c) The name and address of the eligible business.
31

1 (d) The starting salary or hourly wages paid to the
2 new employee.

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

7 ~~(f)(e)~~ The identifying number assigned pursuant to s.
8 290.0065 to the enterprise zone in which the business is
9 located.

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

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

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

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

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

10 ~~(6)(5)~~ The credit provided in this section does not
11 apply:

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

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

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

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

25 ~~(9)(8)~~ Any business which has claimed this credit
26 shall not be allowed any credit under the provisions of s.
27 220.181 for any new employee beginning employment after July
28 1, 1995.

29 ~~(10)(9)~~ It shall be the responsibility of each
30 business to affirmatively demonstrate to the satisfaction of
31 the department that it meets the requirements of this section.

1 (11)~~(10)~~ Any person who fraudulently claims this
2 credit is liable for repayment of the credit plus a mandatory
3 penalty of 100 percent of the credit plus interest at the rate
4 provided in this chapter, and such person is guilty of a
5 misdemeanor of the second degree, punishable as provided in s.
6 775.082 or s. 775.083.

7 (12)~~(11)~~ The provisions of this section, except for
8 subsection(11)~~(10)~~, shall expire ~~and be void on~~ December 31,
9 2005.

10 Section 4. Effective January 1, 2002, section 212.098,
11 Florida Statutes, is amended to read:

12 212.098 Rural Job Tax Credit Program.--

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

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

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

17 (b) "Qualified employee" means any employee of an
18 eligible business who performs duties in connection with the
19 operations of the business on a regular, full-time basis for
20 an average of at least 36 hours per week for at least 3 months
21 within the qualified county in which the eligible business is
22 located. The term also includes an employee leased from an
23 employee leasing company licensed under chapter 468, if such
24 employee has been continuously leased to the employer for an
25 average of at least 36 hours per week for more than 6 months.
26 An owner or partner of the eligible business is not a
27 qualified employee.

28 (c) "Qualified ~~area county~~" means any area that is
29 contained within a rural area of critical economic concern
30 designated under s. 288.0656, a county that has a population
31 of fewer than 75,000 persons, or any county that has a

1 population of 100,000 or less and is contiguous to a county
2 that has a population of less than 75,000, selected in the
3 following manner: every third year, the Office of Tourism,
4 Trade, and Economic Development shall rank and tier the
5 state's counties according to the following four factors:

6 1. Highest unemployment rate for the most recent
7 36-month period.

8 2. Lowest per capita income for the most recent
9 36-month period.

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

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

15
16 ~~Tier one qualified counties are those ranked 1-5 and represent~~
17 ~~the state's least developed counties according to this~~
18 ~~ranking. Tier two qualified counties are those ranked 6-10,~~
19 ~~and tier three counties are those ranked 11-17.~~

20 ~~Notwithstanding this definition, "qualified county" also means~~
21 ~~a county that contains an area that has been designated as a~~
22 ~~federal Enterprise Community pursuant to the 1999 Agricultural~~
23 ~~Appropriations Act. Such a designated area shall be ranked in~~
24 ~~tier three until the areas are reevaluated by the Office of~~
25 ~~Tourism, Trade, and Economic Development.~~

26 (d) "New business" means any eligible business first
27 beginning operation on a site in a qualified county and
28 clearly separate from any other commercial or business
29 operation of the business entity within a qualified county. A
30 business entity that operated an eligible business within a
31 qualified county within the 48 months before the period

1 provided for application by subsection (2) is not considered a
2 new business.

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

5 (2) A new eligible business may apply for a tax credit
6 under this subsection once at any time during its first year
7 of operation. A new eligible business in a tier-one qualified
8 area that ~~county which~~ has at least 10 qualified employees on
9 the date of application shall receive a \$1,000~~\$1,500~~ tax
10 credit for each such employee. ~~A new eligible business in a~~
11 ~~tier-two qualified county which has at least 20 qualified~~
12 ~~employees on the date of application shall receive a \$1,000~~
13 ~~tax credit for each such employee. A new eligible business in~~
14 ~~a tier-three qualified county which has at least 30 qualified~~
15 ~~employees on the date of application shall receive a \$500 tax~~
16 ~~credit for each such employee.~~

17 (3) An existing eligible business may apply for a tax
18 credit under this subsection at any time it is entitled to
19 such credit, except as restricted by this subsection. An
20 existing eligible business with fewer than 50 employees in a
21 ~~tier-one qualified area that~~ county which on the date of
22 application has at least 20 percent ~~5~~ more qualified employees
23 than it had 1 year prior to its date of application shall
24 receive a \$1,000~~\$1,500~~ tax credit for each such additional
25 employee. An existing ~~eligible~~ business that has 50 employees
26 or more in a qualified area that, on the date of application,
27 has at least 10 more qualified employees than it had 1 year
28 prior to its date of application shall receive a \$1,000 tax
29 credit for each additional employee.~~in a tier-two qualified~~
30 ~~county which on the date of application has at least 10 more~~
31 ~~qualified employees than it had 1 year prior to its date of~~

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

12 (4) For any new eligible business receiving a credit
 13 pursuant to subsection (2), an additional \$500 credit shall be
 14 provided for any qualified employee who is a welfare
 15 transition program participant. For any existing eligible
 16 business receiving a credit pursuant to subsection (3), an
 17 additional \$500 credit shall be provided for any qualified
 18 employee who is a welfare transition program participant. Such
 19 employee must be employed on the application date and have
 20 been employed less than 1 year. This credit shall be in
 21 addition to other credits pursuant to this section regardless
 22 of the tier-level of the county. Appropriate documentation
 23 concerning the eligibility of an employee for this credit must
 24 be submitted as determined by the department.

25 (5) To be eligible for a tax credit under subsection
 26 (3), the number of qualified employees employed 1 year prior
 27 to the application date must be no lower than the number of
 28 qualified employees on the application date on which a credit
 29 under this section was based for any previous application,
 30 including an application under subsection (2).

31

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

7 (b) Within 30 working days after receipt of an
8 application for credit, the Office of Tourism, Trade, and
9 Economic Development shall review the application to determine
10 whether it contains all the information required by this
11 subsection and meets the criteria set out in this section.
12 Subject to the provisions of paragraph (c), the Office of
13 Tourism, Trade, and Economic Development shall approve all
14 applications that contain the information required by this
15 subsection and meet the criteria set out in this section as
16 eligible to receive a credit.

17 (c) The maximum credit amount that may be approved
18 during any calendar year is \$5 million. The Department of
19 Revenue, in conjunction with the Office of Tourism, Trade, and
20 Economic Development, shall notify the governing bodies in
21 areas designated as qualified counties when the \$5 million
22 maximum amount has been reached. Applications must be
23 considered for approval in the order in which they are
24 received without regard to whether the credit is for a new or
25 existing business. This limitation applies to the value of
26 the credit as contained in approved applications. Approved
27 credits may be taken in the time and manner allowed pursuant
28 to this section.

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

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

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

10 (9) It is the responsibility of each business to
11 affirmatively demonstrate to the satisfaction of the
12 Department of Revenue that it meets the requirements of this
13 section.

14 (10) Any person who fraudulently claims this credit is
15 liable for repayment of the credit plus a mandatory penalty of
16 100 percent of the credit and is guilty of a misdemeanor of
17 the second degree, punishable as provided in s. 775.082 or s.
18 775.083.

19 (11) A corporation may take the credit under this
20 section against its corporate income tax liability, as
21 provided in s. 220.1895. However, a corporation that uses its
22 job tax credit against the tax imposed by chapter 220 may not
23 receive the credit provided for in this section. A credit may
24 be taken against only one tax.

25 (12) The department shall adopt rules governing the
26 manner and form of applications for credit and may establish
27 guidelines as to the requisites for an affirmative showing of
28 qualification for the credit under this section.

29 Section 5. Reduction or waiver of financial match
30 requirements.--Notwithstanding any other law, the member
31 agencies and organizations of the Rural Economic Development

1 Initiative (REDI), as defined in section 288.0656(6)(a),
2 Florida Statutes, shall review the financial match
3 requirements for projects in rural areas as defined in section
4 288.0656(2)(b), Florida Statutes.

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

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

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

17 (4) Waivers and reductions must be requested by the
18 county or community, and such county or community must have
19 three or more of the factors identified in section
20 288.0656(2)(a), Florida Statutes.

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

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

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

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

4 Section 6. Subsection (1) of section 220.03, Florida
5 Statutes, is amended to read:

6 220.03 Definitions.--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 located in an enterprise zone who begins employment in the
2 operations of the business after July 1, 1995, and who has not
3 been previously employed full-time within the preceding 12
4 months by the business or a successor business claiming the
5 credit pursuant to s. 220.181. A person shall be deemed to be
6 employed by such a business if the person performs duties in
7 connection with the operations of the business on a full-time
8 basis, provided she or he is performing such duties for an
9 average of at least 36 hours per week each month, ~~or a~~
10 ~~part-time basis, provided she or he is performing such duties~~
11 ~~for an average of at least 20 hours per week each month~~
12 ~~throughout the year.~~ The term "jobs" also includes employment
13 of an employee leased from an employee leasing company
14 licensed under chapter 468, if such employee has been
15 continuously leased to the employer for an average of at least
16 36 hours per week for more than 6 months. The person must be
17 performing such duties at a business site located in an
18 enterprise zone. The provisions of this paragraph shall expire
19 and be void on June 30, 2005.

20 (r) "Nonbusiness income" means rents and royalties
21 from real or tangible personal property, capital gains,
22 interest, dividends, and patent and copyright royalties, to
23 the extent that they do not arise from transactions and
24 activities in the regular course of the taxpayer's trade or
25 business. The term "nonbusiness income" does not include
26 income from tangible and intangible property if the
27 acquisition, management, and disposition of the property
28 constitute integral parts of the taxpayer's regular trade or
29 business operations, or any amounts which could be included in
30 apportionable income without violating the due process clause
31 of the United States Constitution. For purposes of this

1 definition, "income" means gross receipts less all expenses
 2 directly or indirectly attributable thereto. Functionally
 3 related dividends are presumed to be business income.

4 (s) "Partnership" includes a syndicate, group, pool,
 5 joint venture, or other unincorporated organization through or
 6 by means of which any business, financial operation, or
 7 venture is carried on, including a limited partnership; and
 8 the term "partner" includes a member having a capital or a
 9 profits interest in a partnership.

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

1 420.9071(28) for the first 6 months of the fiscal year. With
2 respect to housing, contributions may be used to pay the
3 following eligible project-related activities:

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

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

8 3. Administrative costs, including housing counseling
9 and marketing fees, not to exceed 10 percent of the community
10 contribution, directly related to low-income or
11 very-low-income projects; and

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

19 ~~"Project" means any activity undertaken by an eligible~~
20 ~~sponsor, as defined in s. 220.183(2)(c), which is designed to~~
21 ~~construct, improve, or substantially rehabilitate housing or~~
22 ~~commercial, industrial, or public resources and facilities or~~
23 ~~to improve entrepreneurial and job-development opportunities~~
24 ~~for low-income persons.~~

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

28 (u) "Rebuilding of an existing business" means
29 replacement or restoration of real or tangible property
30 destroyed or damaged in an emergency, as defined in paragraph
31 (i), after July 1, 1995, in an enterprise zone, by a business

1 entity authorized to do business in this state as defined in
2 paragraph (e), or a bank or savings and loan association as
3 defined in s. 220.62, subject to the tax imposed by the
4 provisions of this chapter, located in the enterprise zone.
5 The provisions of this paragraph shall expire and be void on
6 June 30, 2005.

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

9 (w) "Returns" includes declarations of estimated tax
10 required under this code.

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

14 (y) "State," when applied to a jurisdiction other than
15 Florida, means any state of the United States, the District of
16 Columbia, the Commonwealth of Puerto Rico, any territory or
17 possession of the United States, and any foreign country, or
18 any political subdivision of any of the foregoing.

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

23 (aa) "Taxpayer" means any corporation subject to the
24 tax imposed by this code, and includes all corporations for
25 which a consolidated return is filed under s. 220.131.
26 However, "taxpayer" does not include a corporation having no
27 individuals (including individuals employed by an affiliate)
28 receiving compensation in this state as defined in s. 220.15
29 when the only property owned or leased by said corporation
30 (including an affiliate) in this state is located at the
31 premises of a printer with which it has contracted for

1 printing, if such property consists of the final printed
2 product, property which becomes a part of the final printed
3 product, or property from which the printed product is
4 produced.

5 (bb) "Functionally related dividends" include the
6 following types of dividends:

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

11 2. Those received from any corporation which is either
12 a significant source of supply for the taxpayer or its
13 affiliated group or a significant purchaser of the output of
14 the taxpayer or its affiliated group, or which sells a
15 significant part of its output or obtains a significant part
16 of its raw materials or input from the taxpayer or its
17 affiliated group. "Significant" means an amount of 15 percent
18 or more.

19 3. Those resulting from the investment of working
20 capital or some other purpose in furtherance of the taxpayer
21 or its affiliated group.

22
23 However, dividends not otherwise subject to tax under this
24 chapter are excluded.

25 (cc) "Child care facility startup costs" means
26 expenditures for substantial renovation, equipment, including
27 playground equipment and kitchen appliances and cooking
28 equipment, real property, including land and improvements, and
29 for reduction of debt, made in connection with a child care
30 facility as defined by s. 402.302, or any facility providing
31 daily care to children who are mildly ill, which is located in

1 this state on the taxpayer's premises and used by the
2 employees of the taxpayer.

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

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

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

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

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

30 220.181 Enterprise zone jobs credit.--
31

1 (1)(a) Beginning January July 1, 2002 1995, there
2 shall be allowed a credit against the tax imposed by this
3 chapter to any business located in an enterprise zone which
4 demonstrates to the department that the total number of
5 full-time jobs has increased from the average of the previous
6 12 months. This credit is also available for a business that
7 added a minimum of five new full-time jobs in an enterprise
8 zone between July 1, 2000, and December 31, 2001 ~~employs one~~
9 ~~or more new employees~~. The credit shall be computed as 20
10 follows:

11 1. ~~Ten~~ percent of the actual monthly wages paid in
12 this state to each new employee hired when a new job has been
13 created, as defined under s. 220.03(1)(ff), unless the
14 business is located in a rural enterprise zone, pursuant to s.
15 290.004(8), in which case the credit shall be 30 percent of
16 the actual monthly wages paid ~~whose wages do not exceed \$1,500~~
17 ~~a month~~. If no less than 20 percent of the employees of the
18 business are residents of an enterprise zone, excluding
19 temporary and part-time employees, the credit shall be
20 computed as 30 15 percent of the actual monthly wages paid in
21 this state to each new employee hired when a new job has been
22 created, unless the business is located in a rural enterprise
23 zone, in which case the credit shall be 45 percent of the
24 actual monthly wages paid, for a period of up to 24 12
25 consecutive months. If the new employee hired when a new job
26 is created is a participant in the welfare transition program,
27 the following credit shall be a percent of the actual monthly
28 wages paid: 40 percent for \$4 above the hourly federal minimum
29 wage rate; 41 percent for \$5 above the hourly federal minimum
30 wage rate; 42 percent for \$6 above the hourly federal minimum
31 wage rate; 43 percent for \$7 above the hourly federal minimum

1 wage rate; and 44 percent for \$8 above the hourly federal
2 minimum wage rate.†

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

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

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

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

20 (2) When filing for an enterprise zone jobs credit, a
21 business must file under oath with the governing body or
22 enterprise zone development agency having jurisdiction over
23 the enterprise zone where the business is located, as
24 applicable, a statement which includes:

25 (a) For each new employee for whom this credit is
26 claimed, the employee's name and place of residence during the
27 taxable year, including the identifying number assigned
28 pursuant to s. 290.0065 to the enterprise zone in which the
29 new employee resides if the new employee is a person residing
30 in an enterprise zone, and, if applicable, documentation that
31 the employee is a ~~qualified Job Training Partnership Act~~

1 ~~classroom training participant or a~~ welfare transition program
2 participant.

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

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

9 (d) The identifying number assigned pursuant to s.
10 290.0065 to the enterprise zone in which the eligible business
11 is located.

12 (e) The salary or hourly wages paid to each new
13 employee claimed.

14 (f) Demonstration to the department that the total
15 number of full-time jobs has increased from the average of the
16 previous 12 months.

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

19 Section 8. Subsections (1), (2), (3), and (4) of
20 section 220.183, Florida Statutes, are amended to read:

21 220.183 Community contribution tax credit.--

22 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
23 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
24 SPENDING.--

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

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

31

1 (c) The total amount of tax credit which may be
2 granted for all programs approved under this section, s.
3 212.08(5)(g), and s. 624.5105 is \$10 million annually.

4 (d) All proposals for the granting of the tax credit
5 shall require the prior approval of the Office of Tourism,
6 Trade, and Economic Development.

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

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

19 (g) A taxpayer who is eligible to receive the credit
20 provided for in s. 624.5105 is not eligible to receive the
21 credit provided by this section.

22 (2) ELIGIBILITY REQUIREMENTS.--

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

25 (b) All community contributions must be reserved
26 exclusively for use in projects as defined in s. 220.03(1)(t).

27 The Office of Tourism, Trade, and Economic Development may
28 reserve up to 50 percent of the available annual tax credits
29 for housing for very-low-income households pursuant to s.
30 420.9071(28), for the first 6 months of the fiscal year.

31

- 1 (c) The project must be undertaken by an "eligible
2 sponsor," defined here as:
- 3 1. A community action program;
 - 4 2. A nonprofit community-based ~~community~~ development
5 organization whose mission is the provision of housing for
6 low-income or very-low-income households or increasing
7 entrepreneurial and job-development opportunities for
8 low-income persons ~~corporation~~;
 - 9 3. A neighborhood housing services corporation;
 - 10 4. A local housing authority, created pursuant to
11 chapter 421;
 - 12 5. A community redevelopment agency, created pursuant
13 to s. 163.356;
 - 14 6. The Florida Industrial Development Corporation;
 - 15 7. An historic preservation district agency or
16 organization;
 - 17 8. A regional workforce board ~~private industry~~
18 ~~council~~;
 - 19 9. A direct-support organization as provided in s.
20 240.551;
 - 21 10. An enterprise zone development agency created
22 pursuant to s. 290.0056 ~~s. 290.0057~~; ~~or~~
 - 23 11. A community-based organization incorporated under
24 chapter 617 which is recognized as educational, charitable, or
25 scientific pursuant to s. 501(c)(3) of the Internal Revenue
26 Code and whose by-laws and articles of incorporation include
27 affordable housing, economic development, or community
28 development as the primary mission of the corporation;
 - 29 12. Units of local government;
 - 30 13. Units of state government; ~~or~~
 - 31

1 ~~14.11.~~ Such other agency as the Office of Tourism,
2 Trade, and Economic Development may, from time to time,
3 designate by rule.

4
5 In no event shall a contributing business firm have a
6 financial interest in the eligible sponsor.

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

20 (3) APPLICATION REQUIREMENTS.--

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

29 (b) Any business wishing to participate in this
30 program must submit an application for tax credit to the
31 Office of Tourism, Trade, and Economic Development, which

1 application sets forth the sponsor; the project; and the type,
 2 value, and purpose of the contribution. The sponsor shall
 3 verify the terms of the application and indicate its receipt
 4 ~~of willingness to receive the contribution, which verification~~
 5 ~~indicate its willingness to receive the contribution, which~~
 6 verification must ~~shall~~ be in writing and ~~shall~~ accompany the
 7 application for tax credit.

8 (c) The business firm must submit a separate
 9 application for tax credit for each individual contribution
 10 that ~~which it makes proposes to contribute~~ to each individual
 11 project.

12 (4) ADMINISTRATION.--

13 (a) The Office of Tourism, Trade, and Economic
 14 Development has authority to adopt rules pursuant to ss.
 15 120.536(1) and 120.54 to implement the provisions of this
 16 section, including rules for the approval or disapproval of
 17 proposals by business firms.

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

25 (c) The Office of Tourism, Trade, and Economic
 26 Development shall periodically monitor all projects in a
 27 manner consistent with available resources to ensure that
 28 resources are utilized in accordance with this section;
 29 however, each project shall be reviewed no less often than
 30 once every 2 years.

31

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

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

11 Section 9. Section 288.018, Florida Statutes, is
12 amended to read:

13 288.018 Regional Rural Development Grants Program.--

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

28 (2) In approving the participants, the Office of
29 Tourism, Trade, and Economic Development shall consider the
30 demonstrated need of the applicant for assistance and require
31 the following:

1 (a) Documentation of official commitments of support
2 from each of the units of local government represented by the
3 regional organization.

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

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

9 (d) Demonstration that the organization is in
10 existence and actively involved in economic development
11 activities serving the region.

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

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

25 (4)~~(3)~~ The Office of Tourism, Trade, and Economic
26 Development may expend up to \$750,000~~\$600,000~~ each fiscal
27 year from funds appropriated to the Rural Community
28 Development Revolving Loan Fund for the purposes outlined in
29 this section. The Office of Tourism, Trade, and Economic
30 Development may contract with Enterprise Florida, Inc., for
31 the administration of the purposes specified in this section.

1 Funds released to Enterprise Florida, Inc., for this purpose
2 shall be released quarterly and shall be calculated based on
3 the applications in process.

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

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

14 (1) Each REDI agency and organization shall review all
15 evaluation and scoring procedures and develop modifications to
16 those procedures which minimize the impact of a project within
17 a rural area.

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

22 (3) Evaluation criteria and scoring procedures must
23 recognize the disparity of available fiscal resources for an
24 equal level of financial support from an urban county and a
25 rural county.

26 (a) The evaluation criteria should weight contribution
27 in proportion to the amount of funding available at the local
28 level.

29 (b) In-kind match should be allowed and applied as
30 financial match when a county is experiencing financial
31 distress through elevated unemployment at a rate in excess of

1 the state's average by 5 percentage points or because of the
2 loss of its ad valorem base.

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

12 Section 11. Subsection (2) of section 288.065, Florida
13 Statutes, is amended to read:

14 288.065 Rural Community Development Revolving Loan
15 Fund.--

16 (2) The program shall provide for long-term loans,
17 loan guarantees, and loan loss reserves to units of local
18 governments, or economic development organizations
19 substantially underwritten by a unit of local government,
20 within counties with populations of 75,000 or less, or any
21 county that has a population of 100,000 or less and is
22 contiguous to a county with a population of 75,000 or less, as
23 determined by the most recent official estimate pursuant to s.
24 186.901, residing in incorporated and unincorporated areas of
25 the county, or to units of local government, or economic
26 development organizations substantially underwritten by a unit
27 of local government, within a rural area of critical economic
28 concern. Requests for loans shall be made by application to
29 the Office of Tourism, Trade, and Economic Development. Loans
30 shall be made pursuant to agreements specifying the terms and
31 conditions agreed to between the applicant ~~local government~~

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

13 Section 12. Subsection (6) of section 288.0656,
14 Florida Statutes, is amended to read:

15 288.0656 Rural Economic Development Initiative.--

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

- 21 1. The Department of Community Affairs.
- 22 2. The Department of Transportation.
- 23 3. The Department of Environmental Protection.
- 24 4. The Department of Agriculture and Consumer
25 Services.
- 26 5. The Department of State.
- 27 6. The Department of Health.
- 28 7. The Department of Children and Family Services.
- 29 8. The Department of Corrections.
- 30 9. The Agency for Workforce Innovation ~~Department of~~
31 ~~Labor and Employment Security~~.

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

15 An alternate for each designee shall also be chosen, and the
16 names of the designees and alternates shall be sent to the
17 director of the Office of Tourism, Trade, and Economic
18 Development.

19 (b) Each REDI representative must have comprehensive
20 knowledge of his or her agency's functions, both regulatory
21 and service in nature, and of the state's economic goals,
22 policies, and programs. This person shall be the primary point
23 of contact for his or her agency with REDI on issues and
24 projects relating to economically distressed rural communities
25 and with regard to expediting project review, shall ensure a
26 prompt effective response to problems arising with regard to
27 rural issues, and shall work closely with the other REDI
28 representatives in the identification of opportunities for
29 preferential awards of program funds and allowances and waiver
30 of program requirements when necessary to encourage and
31

1 facilitate long-term private capital investment and job
2 creation.

3 (c) The REDI representatives shall work with REDI in
4 the review and evaluation of statutes and rules for adverse
5 impact on rural communities and the development of alternative
6 proposals to mitigate that impact.

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

12 Section 13. Section 288.1088, Florida Statutes, is
13 amended to read:

14 288.1088 Quick Action Closing Fund.--

15 (1)(a) The Legislature finds that attracting,
16 retaining, and providing favorable conditions for the growth
17 of certain high-impact business facilities, privately
18 developed critical rural infrastructure, or key facilities in
19 economically distressed urban or rural communities which
20 provide ~~provides~~ widespread economic benefits to the public
21 through high-quality employment opportunities in such
22 facilities or ~~and~~ in related facilities attracted to the
23 state, through the increased tax base provided by the
24 high-impact facility and related businesses ~~in related~~
25 ~~sectors~~, through an enhanced entrepreneurial climate in the
26 state and the resulting business and employment opportunities,
27 and through the stimulation and enhancement of the state's
28 universities and community colleges. In the global economy,
29 there exists serious and fierce international competition for
30 these facilities, and in most instances, when all available
31 resources for economic development have been used, the state

1 continues to encounter severe competitive disadvantages in
2 vying for these ~~high-impact~~ business facilities. Florida's
3 rural areas must provide a competitive environment for
4 business in the information age. This often requires an
5 incentive to make it feasible for private investors to provide
6 infrastructure in those areas.

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

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

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

21 1. A description of the type of facility or
22 infrastructure, its operations ~~business operation~~, and the
23 associated product or service associated with the facility.

24 2. The number of full-time-equivalent jobs that will
25 be created by the facility and the total estimated average
26 annual wages of those jobs or, in the case of privately
27 developed rural infrastructure, the types of business
28 activities and jobs stimulated by the investment.

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

31

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

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

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

23 (c) Upon the approval of the Governor, the director of
24 the Office of Tourism, Trade, and Economic Development and the
25 ~~high-impact~~ business shall enter into a contract that sets
26 forth the conditions for payment of moneys from the fund. The
27 contract must include the total amount of funds awarded; the
28 performance conditions that must be met to obtain the award,
29 including, but not limited to, net new employment in the
30 state, average salary, and total capital investment;
31 demonstrate a baseline of current service and a measure of

1 enhanced capability;the methodology for validating
2 performance; the schedule of payments from the fund; and
3 sanctions for failure to meet performance conditions.

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

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

11 288.9015 Enterprise Florida, Inc.; purpose; duties.--

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

24 Section 15. Section 290.004, Florida Statutes, is
25 amended to read:

26 290.004 Definitions relating to Florida Enterprise
27 Zone Act.--As used in ss. 290.001-290.016:

28 (1) "Community investment corporation" means a black
29 business investment corporation, a certified development
30 corporation, a small business investment corporation, or other
31 similar entity incorporated under Florida law that has limited

1 its investment policy to making investments solely in minority
2 business enterprises.

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

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

6 (4) "Governing body" means the council or other
7 legislative body charged with governing the county or
8 municipality.

9 (5) "Interagency coordinating council" means the
10 Enterprise Zone Interagency Coordinating Council created
11 pursuant to s. 290.009.

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

14 (7) "Office" means the Office of Tourism, Trade, and
15 Economic Development.

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

24 ~~(9)(8)~~ "Secretary" means the Secretary of Commerce.

25 ~~(10)(9)~~ "Small business" has the same meaning as in s.
26 288.703.

27 Section 16. Enterprise zone designation for Sarasota
28 County or Sarasota County and Sarasota.--Sarasota County, or
29 Sarasota County and the City of Sarasota jointly, may apply to
30 the Office of Tourism, Trade, and Economic Development for
31 designation of one enterprise zone within the county, or

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

14 Section 17. Section 290.00555, Florida Statutes, is
 15 amended to read:

16 290.00555 Satellite enterprise zones.--~~Before December~~
 17 ~~31, 1999,~~Any municipality an area of which has previously
 18 received designation as an enterprise zone in the population
 19 category described in s. 290.0065(3)(a)3. may create a
 20 satellite enterprise zone not exceeding 1.5 square miles in
 21 area outside of and, notwithstanding anything contained in s.
 22 290.0055(4), or any other law, in addition to the previously
 23 designated enterprise zone boundaries. The Office of Tourism,
 24 Trade, and Economic Development shall amend the boundaries of
 25 the areas previously designated by any such municipality as
 26 enterprise zones upon receipt of a resolution adopted by the
 27 municipality describing the satellite enterprise zone areas,
 28 as long as the additional areas are consistent with the
 29 categories, criteria, and limitations imposed by s. 290.0055.
 30 However, the requirements imposed by s. 290.0055(4)(d) do not
 31 apply to such satellite enterprise zone areas.

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

20 Section 19. Section 290.0065, Florida Statutes, is
 21 amended to read:

22 290.0065 State designation of enterprise zones.--
 23 (1) Upon application of the governing body of a county
 24 or municipality or of a county and one or more municipalities
 25 jointly pursuant to s. 290.0055, Enterprise Florida, Inc., and
 26 the office department, in consultation with the interagency
 27 coordinating council, shall determine which areas nominated by
 28 such governing bodies meet the criteria outlined in s.
 29 290.0055 and are the most appropriate for designation as state
 30 enterprise zones. The office department is authorized to
 31 designate up to 5 areas within each of the categories

1 established in subparagraphs (3)(a)1., 2., 3., 4., and 5.,
2 except that the office ~~department~~ may only designate a total
3 of 20 areas as enterprise zones. The office ~~department~~ shall
4 not designate more than three enterprise zones in any one
5 county. All designations, including any provision for
6 redesignations, of state enterprise zones pursuant to this
7 section shall be effective July 1, 1995.

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

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

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

25 2. Communities consisting of census tracts in areas
26 having a total population of 50,000 persons or more but less
27 than 150,000 persons.

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

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

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

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

26 (4)(a) Notwithstanding s. 290.0055, any area existing
27 as a state enterprise zone as of the effective date of this
28 section and originally approved through a joint application
29 from a county and municipality, or through an application from
30 a county as defined in s. 125.011(1), shall be redesignated as
31 a state enterprise zone upon the creation of an enterprise

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

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

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

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

26 (a) An area designated as an urban empowerment zone or
27 urban enterprise community pursuant to Title XIII of the
28 Omnibus Budget Reconciliation Act of 1993 or the Taxpayer
29 Relief Act of 1997 shall be designated a state enterprise zone
30 by the office ~~department~~ upon completion of the requirements
31 set out in paragraph (d), except in the case of a county as

1 defined in s. 125.011(1) which, notwithstanding s. 290.0055,
2 may incorporate and include such designated urban empowerment
3 zone or urban enterprise community areas within the boundaries
4 of its state enterprise zones without any limitation as to
5 size.

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

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

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

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

31

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

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

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

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

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

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

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

31

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

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

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

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

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

30 ~~(9) The Office of Tourism, Trade, and Economic~~
 31 ~~Development may amend the boundaries of any enterprise zone~~

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

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

28 (10)~~(11)~~ Before December 31, 1999, any county as
 29 defined in s. 125.011(1) may create a satellite enterprise
 30 zone not exceeding 3 square miles in area outside of and,
 31 notwithstanding anything contained in s. 290.0055(4) or

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

11 Section 20. Section 290.00676, Florida Statutes, is
12 created to read:

13 290.00676 Amendment of rural enterprise zone
14 boundaries.--Notwithstanding any other law, upon
15 recommendation by Enterprise Florida, Inc., the Office of
16 Tourism, Trade, and Economic Development may approve requests
17 to amend the boundaries of rural enterprise zones as defined
18 in s. 290.004(8). Boundary amendments authorized by this
19 section are subject to the following requirements:

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

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

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

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

3 Section 21. 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 22. 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,

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 23. 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 24. 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

1 Section 25. Section 290.049, Florida Statutes, is
2 repealed.

3 Section 26. Subsection (4) of section 370.28, Florida
4 Statutes, is repealed.

5 Section 27. Paragraph (e) of subsection (2) of section
6 380.06, Florida Statutes, is amended to read:

7 380.06 Developments of regional impact.--

8 (2) STATEWIDE GUIDELINES AND STANDARDS.--

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

1 prior to July 1, 1992. The applicable guidelines and standards
2 shall be increased by 150 percent for development in any area
3 designated by the Governor as a rural area of critical
4 economic concern pursuant to s. 288.0656 during the
5 effectiveness of the designation.~~The Administration~~
6 ~~Commission, upon the recommendation of the state land planning~~
7 ~~agency, shall implement this paragraph by rule no later than~~
8 ~~December 1, 1993. The increased guidelines and standards~~
9 ~~authorized by this paragraph shall not be implemented until~~
10 ~~the effectiveness of the rule which, among other things, shall~~
11 ~~set forth the pertinent characteristics of urban central~~
12 ~~business districts and regional activity centers.~~

13 Section 28. Subsections (15) and (19) of section
14 420.503, Florida Statutes, are amended to read:

15 420.503 Definitions.--As used in this part, the term:

16 (15) "Elderly" means persons 62 years of age or older;
17 however, this definition does not prohibit housing from being
18 deemed housing for the elderly as defined in subsection (19)
19 if such housing otherwise meets the requirements of subsection
20 (19).

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

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

15 Section 29. Subsection (39) is added to section
 16 420.507, Florida Statutes, to read:

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

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

31

1 Section 30. Paragraph (a) of subsection (1) of section
2 420.5088, Florida Statutes, is amended to read:

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

14 (1) For loans made available pursuant to s.
15 420.507(23)(a)1. or 2.:

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

29 Section 31. Subsection (11) of section 420.5092,
30 Florida Statutes, is amended to read:

31

1 420.5092 Florida Affordable Housing Guarantee
2 Program.--

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

6 Section 32. Subsections (2), (4), and (5) of section
7 624.5105, Florida Statutes, are amended to read:

8 624.5105 Community contribution tax credit;
9 authorization; limitations; eligibility and application
10 requirements; administration; definitions; expiration.--

11 (2) ELIGIBILITY REQUIREMENTS.--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

13 (4) ADMINISTRATION.--

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

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

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

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

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

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

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

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

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

15 the department.

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

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

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

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

29 Section 33. Subsection (7) is added to section
30 125.0103, Florida Statutes, to read:

31

1 125.0103 Ordinances and rules imposing price controls;
2 findings required; procedures.--

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

9 Section 34. Subsection (7) is added to section
10 166.043, Florida Statutes, to read:

11 166.043 Ordinances and rules imposing price controls;
12 findings required; procedures.--

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

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

31

1 (c) Counties must establish maximum rates which may be
2 charged on the towing of vehicles from or immobilization of
3 vehicles on private property, removal and storage of wrecked
4 or disabled vehicles from an accident scene or for the removal
5 and storage of vehicles, in the event the owner or operator is
6 incapacitated, unavailable, leaves the procurement of wrecker
7 service to the law enforcement officer at the scene, or
8 otherwise does not consent to the removal of the vehicle.
9 However, if a municipality chooses to enact an ordinance
10 establishing the maximum fees for the towing or immobilization
11 of vehicles as described in paragraph (b), the county's
12 ordinance established under s. 125.0103 shall not apply within
13 such municipality.

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

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

26 (4) Notwithstanding any other provisions of this
27 section, no controls shall be imposed on rents for any
28 accommodation used or offered for residential purposes as a
29 seasonal or tourist unit, as a second housing unit, or on
30 rents for dwelling units located in luxury apartment
31 buildings. For the purposes of this section, a luxury

1 apartment building is one wherein on January 1, 1977, the
2 aggregate rent due on a monthly basis from all dwelling units
3 as stated in leases or rent lists existing on that date
4 divided by the number of dwelling units exceeds \$250.

5 (5) No municipality, county, or other entity of local
6 government shall adopt or maintain in effect any law,
7 ordinance, rule, or other measure which would have the effect
8 of imposing controls on rents unless:

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

15 (b) Such governing body makes and recites in such
16 measure its findings establishing the existence in fact of a
17 housing emergency so grave as to constitute a serious menace
18 to the general public and that such controls are necessary and
19 proper to eliminate such grave housing emergency.

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

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

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

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 35. Paragraph (b) of subsection (1) of section
6 336.025, F.S., is amended to read:

7 336.025 County transportation system; levy of local
8 option fuel tax on motor fuel and diesel fuel.--

9 (1)

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

18 1. The tax shall be levied before July 1, to be
19 effective January 1 of the following year. However, levies of
20 the tax which were in effect on July 1, 1996, and which expire
21 on August 31 of any year may be reimposed effective September
22 1 of the year of expiration.

23 2. The county may, prior to levy of the tax, establish
24 by interlocal agreement with one or more municipalities
25 located therein, representing a majority of the population of
26 the incorporated area within the county, a distribution
27 formula for dividing the entire proceeds of the tax among
28 county government and all eligible municipalities within the
29 county. If no interlocal agreement is adopted before the
30 effective date of the tax, tax revenues shall be distributed
31 pursuant to the provisions of subsection (4). If no

1 interlocal agreement exists, a new interlocal agreement may be
2 established prior to June 1 of any year pursuant to this
3 subparagraph. However, any interlocal agreement agreed to
4 under this subparagraph after the initial levy of the tax or
5 change in the tax rate authorized in this section shall under
6 no circumstances materially or adversely affect the rights of
7 holders of outstanding bonds which are backed by taxes
8 authorized by this paragraph, and the amounts distributed to
9 the county government and each municipality shall not be
10 reduced below the amount necessary for the payment of
11 principal and interest and reserves for principal and interest
12 as required under the covenants of any bond resolution
13 outstanding on the date of establishment of the new interlocal
14 agreement.

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

28 Section 36. Section 446.609, Florida Statutes, is
29 amended to read:

30 446.609 Jobs for Florida's Graduates Act.--

31

- 1 (1) SHORT TITLE.--This section may be cited as the
2 "Jobs for Florida's Graduates Act."
- 3 (2) DEFINITIONS.--For the purposes of this section:
4 (a) "Board" means the board of directors of the
5 Florida Endowment Foundation for Florida's Graduates.
6 (b) "Department" means the Department of Education.
7 (c) "Endowment fund" means an account established
8 within the Florida Endowment Foundation for Florida's
9 Graduates to provide a continuing and growing source of
10 revenue for school-to-work transition efforts.
11 (d) "Foundation" means the Florida Endowment
12 Foundation for Florida's Graduates.
13 (e) "Operating account" means an account established
14 under paragraph (7)~~(8)~~(h) to carry out the purposes of this
15 section.
- 16 (3) LEGISLATIVE INTENT.--The Legislature recognizes
17 that it is in the best interest of the citizens of this state
18 that the state have a well-educated and skilled workforce to
19 be competitive in a changing economy. It is the intent of the
20 Legislature to meet the challenge of ensuring a skilled
21 workforce by creating a formal program to facilitate the
22 important school-to-work transition and to provide additional
23 funding to achieve this goal. Accordingly, the Legislature
24 finds and declares that:
25 (a) The purpose of this section is to broaden the
26 participation and funding potential for further significant
27 support for Florida students who are approaching the
28 transition from school to work.
29 (b) It is appropriate to encourage individual and
30 corporate support and involvement, as well as state support
31

1 and involvement, to promote employment opportunities for
2 Florida's students.

3 (4) PROGRAM.--There is hereby created, ~~for an initial~~
4 ~~5-year period,~~ a school-to-work program to be known as Jobs
5 for Florida's Graduates which shall, ~~during the initial 5-year~~
6 ~~phase set forth in this section and~~ except as otherwise
7 provided by law or by rule of the Department of Education, be
8 operated in accordance with the process and outcome standards
9 of Jobs for America's Graduates, Inc. To that end, the board
10 shall enter into a sponsoring agreement with Jobs for
11 America's Graduates, Inc., to carry out the Jobs for America's
12 Graduates model within the state.

13 (a) ~~During the first year of operation, the Jobs for~~
14 ~~Florida's Graduates Program shall be operated in not less than~~
15 ~~25 nor more than 50 high schools in the state to be chosen by~~
16 ~~the board.~~ The goal of the program shall be to have a minimum
17 of 300 high schools participating in the program ~~by the end of~~
18 ~~the 2001-2002 school year.~~

19 (b) The schools chosen by the board to participate in
20 the program must represent a demographically balanced sample
21 population, include both urban and rural schools, and be
22 comprised of schools, including charter schools, in all
23 geographic areas of the state. Each school selected to
24 participate shall enter into a formal written agreement with
25 the board which, at a minimum, details the responsibilities of
26 each party and the process and outcome goals of the ~~initial~~
27 ~~5-year~~ Jobs for Florida's Graduates Program.

28 (c) Students shall be selected and approved for
29 participation in the program by the educational institutions
30 in which they are enrolled, and such selection and approval
31

1 shall be based on their being classified as ~~12th grade~~ at-risk
2 students pursuant to the Jobs for America's Graduates model.

3 ~~(5) REVENUE FOR THE ENDOWMENT FUND.--~~

4 ~~(a) An endowment fund is created as a long-term,~~
5 ~~stable, growing source of revenue to be administered by the~~
6 ~~foundation in accordance with rules promulgated by the~~
7 ~~department.~~

8 ~~(b) The principal of the endowment fund shall consist~~
9 ~~of legislative appropriations that are made to the endowment~~
10 ~~fund and bequests, gifts, grants, and donations as may be~~
11 ~~solicited from public or private sources by the foundation.~~

12 ~~(c) The State Board of Administration shall invest and~~
13 ~~reinvest moneys of the endowment fund principal in accordance~~
14 ~~with the provisions of ss. 215.44-215.53. Interest and~~
15 ~~investment income earned on the endowment fund principal shall~~
16 ~~be annually transmitted to the foundation, based upon a fiscal~~
17 ~~year which runs from July 1 through June 30, and shall be~~
18 ~~deposited in the foundation's operating account for~~
19 ~~distribution as provided in this section.~~

20 ~~(5)(6) THE FLORIDA ENDOWMENT FOUNDATION FOR FLORIDA'S~~
21 ~~GRADUATES.--~~

22 ~~(a) The Florida Endowment Foundation for Florida's~~
23 ~~Graduates is created as a direct-support organization of the~~
24 ~~Department of Education to encourage public and private~~
25 ~~support to enhance school-to-work transition. As a~~
26 ~~direct-support organization, the foundation shall operate~~
27 ~~under contract with the department and shall be:~~

28 1. A Florida corporation not for profit which is
29 incorporated under the provisions of chapter 617 and approved
30 by the Department of State.

31

1 2. Organized and operated exclusively to do the
2 following: raise funds; submit requests and receive grants
3 from the Federal Government, the state, private foundations,
4 and individuals; receive, hold, and administer property; and
5 make expenditures to or for the benefit of school-to-work
6 transition programs approved by the board of directors of the
7 foundation.

8 (b) ~~As a direct support organization,~~The foundation
9 shall:

10 1. Develop articles of incorporation.

11 2. Create a board of directors appointed by the
12 Commissioner of Education.

13 3. Perform an annual financial and performance review
14 to determine if the foundation is operating in a manner
15 consistent with the goals of the Legislature in providing
16 assistance for school-to-work transitions.

17 4. Provide a mechanism for the reversion to the state
18 of moneys in the foundation and in any other funds and
19 accounts held in trust by the foundation if the foundation is
20 dissolved.

21 (6)~~(7)~~ BOARD OF DIRECTORS.--The foundation shall be
22 administered by a board of directors, as follows:

23 (a) The board shall consist of at least 15 members a
24 majority of which shall. ~~At least 9 of the 15 members must be~~
25 ~~from the private sector, and the remaining members may be from~~
26 ~~the public sector. Among the public sector members,~~
27 ~~representation shall come from secondary education, vocational~~
28 ~~education, and job-training programs such as Job Education~~
29 ~~Partnership.~~The chair shall ~~may~~ be from ~~either~~ the private
30 sector ~~or the public sector~~.

1 (b) All members shall have an interest in
2 school-to-work transition and, insofar as is practicable,
3 shall:

4 1. Have skills in foundation work or other fundraising
5 activities, financial consulting, or investment banking or
6 other related experience; or

7 2. Have experience in policymaking or senior
8 management level positions or have distinguished themselves in
9 the fields of education, business, or industry.

10 (c) Initially, the chair and all board members shall
11 be appointed by the Commissioner of Education. Effective July
12 1, 2001, all reappointments shall be made by a membership
13 committee comprised of current board members.

14 1. The chair shall be appointed for a term of 2 years
15 and may be reappointed. However, no chair may serve more than
16 6 consecutive years.

17 2. Board members shall serve for 3-year terms or
18 until resignation or removal for cause, except that members
19 appointed to serve initial terms shall be appointed for
20 staggered terms of 1, 2, and 3 years, respectively.

21 (d) In the event of a vacancy on the board caused by
22 an occurrence other than the expiration of a term, a new
23 member shall be appointed.

24 (e) Each member is accountable to the Commissioner of
25 Education for the proper performance of the duties of office.
26 The commissioner may remove any member from office for
27 malfeasance, misfeasance, neglect of duty, incompetence, or
28 permanent inability to perform official duties or for pleading
29 nolo contendere to, or being found guilty of, a crime.

30
31

1 (7)~~(8)~~ ORGANIZATION, POWERS, AND DUTIES.--Within the
2 limits prescribed in this section or by rule of the
3 department:

4 (a) Upon appointment, the board shall meet and
5 organize. Thereafter, the board shall hold such meetings as
6 are necessary to implement the provisions of this section and
7 shall conduct its business in accordance with rules
8 promulgated by the department.

9 (b) The board may solicit and receive bequests, gifts,
10 grants, donations, goods, and services. When gifts are
11 restricted as to purpose, they may be used only for the
12 purpose or purposes stated by the donor.

13 (c) The board may enter into contracts with the
14 Federal Government, state or local agencies, private entities,
15 or individuals to carry out the purposes of this section.

16 (d) The board may identify, initiate, and fund Jobs
17 for Florida's Graduates programs to carry out the purposes of
18 this section.

19 (e) The board may make gifts or grants:

20 1. To the state, or any political subdivision thereof,
21 or any public agency of state or local government.

22 2. To a corporation, trust, association, or foundation
23 organized and operated exclusively for charitable,
24 educational, or scientific purposes.

25 3. To the department for purposes of program
26 recognition and marketing, public relations and education,
27 professional development, and technical assistance and
28 workshops for grant applicants and recipients and the business
29 community.

30
31

1 (f) The board may advertise and solicit applications
2 for funding and shall evaluate applications and program
3 proposals submitted thereto.

4 (g) The board shall monitor, review, and annually
5 evaluate funded programs to determine whether funding should
6 be continued, terminated, reduced, or increased.

7 (h) The board shall establish an operating account for
8 the deposit of funds to be used in carrying out the purposes
9 of this section.

10 (i) The board shall operate the Jobs for Florida's
11 Graduates Program in such a way, and shall recommend to the
12 Department of Education the adoption of such rules as may be
13 necessary, to ensure that the following outcome goals are met:

14 1. In year 1:

15 a. The statewide graduation rates, or GED test
16 completion rates, of participants in the Jobs for Florida's
17 Graduates Program shall be at least 82 percent by June 30
18 ~~March 31~~ of the year following the end of the academic year in
19 which the participants' respective high school classes
20 graduated.

21 b. By June 30 ~~March 31~~ of the year following the end
22 of the academic year in which the participants' respective
23 high school classes graduated, 70 to 75 percent of graduated
24 working participants in the Jobs for Florida's Graduates
25 Program shall be employed full time ~~a minimum of 40 hours per~~
26 ~~week~~ in the civilian sector or the military or enrolled in
27 postsecondary training education, or any combination of these
28 that together are equivalent to full time ~~40 hours per week~~.

29 c. By June 30 ~~March 31~~ of the year following the end
30 of the academic year in which the participants' respective
31 high school classes graduated, the average wage of graduated

1 participants in the Jobs for Florida's Graduates Program who
2 are working shall be at or above the national average wage for
3 all participants in programs affiliated with Jobs for
4 America's Graduates, Inc.

5 2. In year 2:

6 a. The statewide graduation rates, or GED test
7 completion rates, of participants in the Jobs for Florida's
8 Graduates Program shall be at least 85 percent by June 30
9 ~~March 31~~ of the year following the end of the academic year in
10 which the participants' respective high school classes
11 graduated.

12 b. By June 30 ~~March 31~~ of the year following the end
13 of the academic year in which the participants' respective
14 high school classes graduated, 75 to 78 percent of graduated
15 working participants in the Jobs for Florida's Graduates
16 Program shall be employed full time ~~a minimum of 40 hours per~~
17 ~~week~~ in the civilian sector or the military or enrolled in
18 postsecondary training education, or any combination of these
19 that together are equivalent to full time ~~40 hours per week~~.

20 c. By June 30 ~~March 31~~ of the year following the end
21 of the academic year in which the participants' respective
22 high school classes graduated, the average wage of graduated
23 participants in the Jobs for Florida's Graduates Program who
24 are working shall be at or above the national average wage for
25 all participants in programs affiliated with Jobs for
26 America's Graduates, Inc.

27 3. In years 3 through 5:

28 a. The statewide graduation rates, or GED test
29 completion rates, of participants in the Jobs for Florida's
30 Graduates Program shall be at least 90 percent by June 30
31 ~~March 31~~ of the year following the end of the academic year in

1 which the participants' respective high school classes
2 graduated.

3 b. By June 30 ~~March 31~~ of the year following the end
4 of the academic year in which the participants' respective
5 high school classes graduated, 80 percent of graduated working
6 participants in the Jobs for Florida's Graduates Program shall
7 be employed full time ~~a minimum of 40 hours per week~~ in the
8 civilian sector or the military or enrolled in postsecondary
9 training education, or any combination of these that together
10 are equivalent to full time ~~40 hours per week~~.

11 c. By June 30 ~~March 31~~ of the year following the end
12 of the academic year in which the participants' respective
13 high school classes graduated, the average wage of graduated
14 participants in the Jobs for Florida's Graduates Program who
15 are working shall be at or above the national average wage for
16 all participants in programs affiliated with Jobs for
17 America's Graduates, Inc.

18 (j) The board may take such additional actions,
19 including independently organizing and conducting hiring
20 practices, as are deemed necessary and appropriate to
21 administer the provisions of this section. To the maximum
22 extent possible, the board shall hire Jobs for Florida's
23 Graduates Program staff who operate in selected schools to
24 fill necessary staff positions and shall provide for salary,
25 benefits, discipline, evaluation, or discharge according to a
26 contractual agreement. These positions shall not be state
27 employee positions.

28 ~~(9) DISTRIBUTION OF EARNINGS ON ENDOWMENT FUND~~
29 ~~PRINCIPAL.--The board shall use the moneys in the operating~~
30 ~~account, by whatever means, to provide for:~~

1 ~~(a) Planning, research, and policy development for~~
2 ~~issues related to school-to-work transition and publications~~
3 ~~and dissemination of such information as may serve the~~
4 ~~objectives of this section.~~

5 ~~(b) Promotion of initiatives for school-to-work~~
6 ~~transition.~~

7 ~~(c) Funding of programs which engage in, contract for,~~
8 ~~foster, finance, or aid in job training and counseling for~~
9 ~~school-to-work transition research, education, or~~
10 ~~demonstration, or other related activities.~~

11 ~~(d) Funding of programs which engage in, contract for,~~
12 ~~foster, finance, or aid in activities designed to advance~~
13 ~~better public understanding and appreciation of the~~
14 ~~school-to-work transition.~~

15 ~~(10) STARTUP FUNDING.--Notwithstanding any provision~~
16 ~~of this section to the contrary, in order to provide for first~~
17 ~~year startup funds, 50 percent of the money allocated during~~
18 ~~the 12-month period beginning July 1, 1998, shall not be~~
19 ~~available for investment by the State Board of Administration,~~
20 ~~but shall be transmitted quarterly to the foundation board and~~
21 ~~shall be available to the foundation for the purposes set~~
22 ~~forth in this section.~~

23 ~~(8)~~(11) ACCREDITATION.--~~During the initial 5-year~~
24 ~~period,~~The board shall request and contract with the national
25 accreditation process of Jobs for America's Graduates, Inc.,
26 to ensure the viability and efficacy of the individual
27 school-based Jobs for Florida's Graduates programs in the
28 state.

29 ~~(9)~~(12) ANNUAL AUDIT.--The board shall cause an annual
30 audit of the foundation's financial accounts to be conducted
31 by an independent certified public accountant in accordance

1 with rules adopted by the department. The annual audit report
 2 shall be submitted to the Auditor General and the department
 3 for review. The Auditor General and the department may
 4 require and receive from the foundation, or from its
 5 independent auditor, any relevant detail or supplemental data.

6 (10)~~(13)~~ ASSESSMENT OF PROGRAM RESULTS.--The success
 7 of the Jobs for Florida's Graduates Program shall be assessed
 8 as follows:

9 (a) No later than November 1 of each year of the Jobs
 10 for Florida's Graduates Program, Jobs for America's Graduates,
 11 Inc., shall conduct and deliver to the Office of Program
 12 Policy Analysis and Government Accountability a full review
 13 and report of the program's activities. The Office of Program
 14 Policy Analysis and Government Accountability shall audit and
 15 review the report and deliver the report, along with its
 16 analysis and any recommendations for expansion, curtailment,
 17 modification, or continuation, to the board not later than
 18 December 31 of the same year.

19 (b) Beginning in the first year of the Jobs for
 20 Florida's Graduates Program, the Division of Economic and
 21 Demographic Research of the Joint Legislative Management
 22 Committee shall undertake, during the initial phase, an
 23 ongoing longitudinal study of participants to determine the
 24 overall efficacy of the program. The division shall transmit
 25 its findings each year to the Office of Program Policy
 26 Analysis and Government Accountability for inclusion in the
 27 report provided for in paragraph (a).

28 (11)~~(14)~~ ANNUAL REPORT.--The board shall issue a
 29 report to the Governor, the President of the Senate, the
 30 Speaker of the House of Representatives, and the Commissioner
 31 of Education by March 1, 2000, and each year thereafter,

1 ~~summarizing the performance of the endowment fund for the~~
2 ~~previous fiscal year and the foundation's fundraising~~
3 ~~activities and performance and detailing those activities and~~
4 ~~programs supported by the earnings on the endowment principal~~
5 ~~or~~ by bequests, gifts, grants, donations, and other valued
6 goods and services received.

7 ~~(12)(15)~~ RULES.--The department shall adopt ~~promulgate~~
8 rules to implement for the implementation of this section.

9 Section 37. The State Board of Administration shall
10 transfer all principal and interest in the endowment fund, as
11 defined in s. 446.609, Florida Statutes, to the Board of
12 Directors of the Florida Endowment Foundation for Florida's
13 Graduates to be used for the Jobs for Florida's Graduates
14 Program as provided by law.

15 Section 38. Section 3 of chapter 98-218, Laws of
16 Florida, is repealed.

17 Section 39. The Florida Department of Citrus or its
18 successor may collect dues, contributions, or any other
19 financial payment upon request by, and on behalf of, any
20 not-for-profit corporation and its related not-for-profit
21 corporations. Such not-for-profit corporation must be
22 engaged, to the exclusion of agricultural commodities other
23 than citrus, in market news and grower education solely for
24 citrus growers, and must have at least 5,000 members who are
25 engaged in growing citrus in this state for commercial sale.

26 Section 40. Paragraph (a) of subsection (6) of section
27 163.3177, Florida Statutes, is amended to read:

28 163.3177 Required and optional elements of
29 comprehensive plan; studies and surveys.--
30
31

1 (6) In addition to the requirements of subsections
2 (1)-(5), the comprehensive plan shall include the following
3 elements:

4 (a) A future land use plan element designating
5 proposed future general distribution, location, and extent of
6 the uses of land for residential uses, commercial uses,
7 industry, agriculture, recreation, conservation, education,
8 public buildings and grounds, other public facilities, and
9 other categories of the public and private uses of land. The
10 future land use plan shall include standards to be followed in
11 the control and distribution of population densities and
12 building and structure intensities. The proposed
13 distribution, location, and extent of the various categories
14 of land use shall be shown on a land use map or map series
15 which shall be supplemented by goals, policies, and measurable
16 objectives. Each land use category shall be defined in terms
17 of the types of uses included and specific standards for the
18 density or intensity of use. The future land use plan shall
19 be based upon surveys, studies, and data regarding the area,
20 including the amount of land required to accommodate
21 anticipated growth; the projected population of the area; the
22 character of undeveloped land; the availability of public
23 services; the need for redevelopment, including the renewal of
24 blighted areas and the elimination of nonconforming uses which
25 are inconsistent with the character of the community; and, in
26 rural communities, the need for job creation, capital
27 investment, and economic development that will strengthen and
28 diversify the community's economy. The future land use plan
29 may designate areas for future planned development use
30 involving combinations of types of uses for which special
31 regulations may be necessary to ensure development in accord

1 with the principles and standards of the comprehensive plan
2 and this act. In addition, for rural communities, the amount
3 of land designated for future planned industrial use shall be
4 based upon surveys and studies that reflect the need for job
5 creation, capital investment, and the necessity to strengthen
6 and diversify the local economies, and shall not be limited
7 solely by the projected population of the rural community. The
8 future land use plan of a county may also designate areas for
9 possible future municipal incorporation. The land use maps or
10 map series shall generally identify and depict historic
11 district boundaries and shall designate historically
12 significant properties meriting protection. The future land
13 use element must clearly identify the land use categories in
14 which public schools are an allowable use. When delineating
15 the land use categories in which public schools are an
16 allowable use, a local government shall include in the
17 categories sufficient land proximate to residential
18 development to meet the projected needs for schools in
19 coordination with public school boards and may establish
20 differing criteria for schools of different type or size.
21 Each local government shall include lands contiguous to
22 existing school sites, to the maximum extent possible, within
23 the land use categories in which public schools are an
24 allowable use. All comprehensive plans must comply with the
25 school siting requirements of this paragraph no later than
26 October 1, 1999. The failure by a local government to comply
27 with these school siting requirements by October 1, 1999, will
28 result in the prohibition of the local government's ability to
29 amend the local comprehensive plan, except for plan amendments
30 described in s. 163.3187(1)(b), until the school siting
31 requirements are met. An amendment proposed by a local

1 government for purposes of identifying the land use categories
 2 in which public schools are an allowable use is exempt from
 3 the limitation on the frequency of plan amendments contained
 4 in s. 163.3187. The future land use element shall include
 5 criteria which encourage the location of schools proximate to
 6 urban residential areas to the extent possible and shall
 7 require that the local government seek to collocate public
 8 facilities, such as parks, libraries, and community centers,
 9 with schools to the extent possible. For schools serving
 10 predominantly rural counties, defined as a county with a
 11 population of 100,000 or fewer, an agricultural land use
 12 category shall be eligible for the location of public school
 13 facilities if the local comprehensive plan contains school
 14 siting criteria and the location is consistent with such
 15 criteria.

16 Section 41. Paragraph (a) of subsection (3) of section
 17 288.095, Florida Statutes, is amended to read:

18 288.095 Economic Development Trust Fund.--

19 (3)(a) The Office of Tourism, Trade, and Economic
 20 Development may approve applications for certification
 21 pursuant to ss. 288.1045(3) and 288.106. However, the total
 22 state share of tax refund payments scheduled in all active
 23 certifications for fiscal year ~~2000-2001~~ shall not exceed ~~\$24~~
 24 ~~million. The state share of tax refund payments scheduled in~~
 25 ~~all active certifications for fiscal year 2001-2002~~ may and
 26 ~~each subsequent year shall~~ not exceed \$30 million. The total
 27 for each subsequent fiscal year may not exceed \$35 million.

28 Section 42. The sum of \$1,000,000 is appropriated from
 29 nonrecurring General Revenue funds for Fiscal Year 2001-2002,
 30 to the Executive Office of the Governor, Office of Tourism,
 31 Trade and Economic Development to contract with Enterprise

1 Florida, Inc., to promote the growth of employment in the
 2 Information Technology Industry and expended as follows:
 3 There shall be paid an incentive payment to a qualifying
 4 corporation in an amount equal to the product of \$3,000 and the
 5 total number of full-time Florida employees in the employ of
 6 the qualifying corporation as of December 31, 2001. Incentive
 7 payments shall be made to qualifying corporations submitting
 8 applications after February 15, 2002 until \$1,000,000
 9 appropriated for this purpose is depleted, in the order in
 10 which applications from qualifying corporations are received
 11 by Enterprise Florida, Inc. The amount of the incentive
 12 payment made to an individual corporation cannot exceed the
 13 gross compensation of all new full-time Florida employees
 14 hired between January 1, 2001 and December 31, 2001. For these
 15 purposes "qualifying corporation" means an Information
 16 Technology Industry corporation (1) whose percentage increase
 17 in full-time Florida employees equals or exceeds ten percent
 18 or whose new full-time Florida employees is at least 50 and
 19 (2) the average gross compensation of all its full-time
 20 Florida employees for calendar year 2001 exceeds \$60,000. A
 21 corporation is an "Information Technology Industry"
 22 corporation if it derives more than 50% of its revenues during
 23 calendar year 2001 from (1) designing, developing,
 24 manufacturing, processing, or producing computer software,
 25 including but not limited to operating systems, software
 26 applications, internet enablement software, business
 27 information systems software, and enterprise resource planning
 28 software, or (2) the sale to end users of voice or data
 29 services delivered over a broadband facility capable of
 30 transmission in speeds in excess of 128kbps. "New full-time
 31 Florida employees" means the number of full-time Florida

1 employees as of December 31, 2001 less the number of full-time
 2 Florida employees as of December 31, 2000. "Full-time Florida
 3 employee" means an employee who performs duties for an average
 4 of 36 hours or more per week and is reported on the
 5 corporation's Florida Unemployment Compensation Report, Form
 6 UCT-6. "New employee" means an employee hired or relocated to
 7 Florida on or after January 1, 2001 and during calendar year
 8 2001. An individual employed in Florida by a member of the
 9 same affiliated group of corporations at any time during the
 10 12 months preceding the date of hire or relocation by the
 11 qualifying corporation shall not be counted as a new employee.
 12 "Gross compensation" means all amounts reported in Box 5 of
 13 the employee's Federal Form W-2, Wages and Tax Statement.
 14 Average gross compensation shall mean total gross compensation
 15 for all full-time Florida employees for calendar year 2001
 16 divided by the number of full-time Florida employees as of
 17 December 31, 2001. A qualifying corporation shall include
 18 with its application for incentive payments documentation
 19 reflecting compliance with the foregoing job growth and
 20 compensation requirements. Such documentation may include W-2
 21 forms, state unemployment compensation tax returns or other
 22 supporting schedules. The funds subject to this proviso shall
 23 be subject to the provisions of s. 216.301(1)(a).

24 Section 43. There is appropriated from nonrecurring
 25 general revenue a refund of sales taxes paid in fiscal year
 26 2001-2002 to any facility, school, or business that is
 27 certified under Part 142 of Federal Aviation Regulations and
 28 trains aircraft pilots and flight crews for approval,
 29 certification, or regulation by the Federal Aviation
 30 Administration, or a comparable foreign national government

31

1 regulatory agency. Total refunds to all such facilities,
 2 school, or businesses shall not exceed \$500,000.

3 Section 44. The sum of \$650,000 is appropriated to the
 4 Florida Commercial Space Financing Corporation from the
 5 General Revenue Fund for fiscal year 2001-2002, and the sum of
 6 \$650,000 is appropriated to the Spaceport Florida Authority
 7 from the General Revenue Fund for fiscal year 2001-2002. The
 8 funds distributed to the Florida Commercial Space Financing
 9 Corporation pursuant to this section shall be used solely for
 10 funding aerospace infrastructure as defined in this
 11 sub-subparagraph. These funds distributed to the Spaceport
 12 Florida Authority shall be used solely for aerospace
 13 infrastructure funding purposes based on recommendations made
 14 to the authority by the director of the Office of Tourism,
 15 Trade, and Economic Development. For purposes of this
 16 sub-subparagraph, "aerospace infrastructure" means land,
 17 buildings and other improvements, fixtures, machinery,
 18 equipment, instruments, and software that will improve the
 19 state's capability to support, expand, or attract the launch,
 20 construction, processing, refurbishment, or manufacturing of
 21 rockets, missiles, capsules, spacecraft, satellites, satellite
 22 control facilities, ground support equipment and related
 23 tangible personal property, launch vehicles, modules, space
 24 stations or components destined for space station operation,
 25 and space flight research and development facilities,
 26 instruments, and equipment, together with any engineering,
 27 permitting, and other expenses directly related to such land,
 28 buildings, improvements, fixtures, machinery, equipment,
 29 instruments, or software. The funds distributed to the Florida
 30 Commercial Space Financing Corporation shall be used solely
 31 for funding aerospace infrastructure as defined in this

1 sub-subparagraph. The funds distributed to the Spaceport
 2 Florida Authority pursuant to this section shall be used
 3 solely for aerospace infrastructure funding purposes based on
 4 recommendations made to the authority by the director of the
 5 Office of Tourism, Trade, and Economic Development. Proposals
 6 for aerospace infrastructure funding through the authority
 7 shall be submitted to the Space Industry Committee created
 8 pursuant to s. 331.367, or any successor organization, and the
 9 committee shall, at least once each quarter, submit a written
 10 report to the director of the Office of Tourism, Trade, and
 11 Economic Development delineating the committee's
 12 recommendation for prioritizing those proposals that it has
 13 reviewed. The director of the Office of Tourism, Trade, and
 14 Economic Development shall take into consideration the
 15 prioritization reports of the Space Industry Committee. For
 16 purposes of this sub-subparagraph, "aerospace infrastructure"
 17 means land, buildings and other improvements, fixtures,
 18 machinery, equipment, instruments, and software that will
 19 improve the state's capability to support, expand, or attract
 20 the launch, construction, processing, refurbishment, or
 21 manufacturing of rockets, missiles, capsules, spacecraft,
 22 satellites, satellite control facilities, ground support
 23 equipment and related tangible personal property, launch
 24 vehicles, modules, space stations or components destined for
 25 space station operation, and space flight research and
 26 development facilities, instruments, and equipment, together
 27 with any engineering, permitting, and other expenses directly
 28 related to such land, buildings, improvements, fixtures,
 29 machinery, equipment, instruments, or software.

30 Section 45. Except as otherwise expressly provided in
 31 this act, this act shall take effect July 1, 2001.