

By Representative Flanagan

1 A bill to be entitled
 2 An act relating to enterprise zones; amending
 3 s. 290.00555, F.S.; removing the December 31,
 4 1999, deadline for creation of satellite
 5 enterprise zones by certain municipalities and
 6 authorizing creation of such zones effective
 7 retroactively to that date; providing for
 8 refund of sales and use taxes paid after that
 9 date that would have been eligible for certain
 10 exemptions or credits; providing an effective
 11 date.

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

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 15 Section 1. Section 290.00555, Florida Statutes, is
 16 amended to read:

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

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

3 Section 2. Satellite enterprise zones may be created
4 pursuant to s. 290.00555, Florida Statutes, effective
5 retroactively to December 31, 1999. Any sales and use taxes
6 paid within such a zone during the period beginning December
7 31, 1999, and ending on the date of the creation of the zone
8 which would have been eligible for the exemptions or credits
9 granted by ss. 212.08(5)(g) and (h) and (15) and 212.096,
10 Florida Statutes, shall be recoverable only as a refund as
11 provided in s. 215.26, Florida Statutes. It is the intent of
12 the Legislature that this act be deemed remedial in effect.

13 Section 3. This act shall take effect upon becoming a
14 law.

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17 HOUSE SUMMARY

18 Removes the December 31, 1999, deadline for creation of
19 satellite enterprise zones by certain municipalities and
20 authorizes creation of such zones effective retroactively
21 to that date. Provides for refund of sales and use taxes
22 paid after that date that would have been eligible for
23 certain exemptions or credits.
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