

By the Committee on Rules, Ethics & Elections and Representative Goodlette

1                   A reviser's bill to be entitled  
 2           An act relating to the Florida Statutes;  
 3           amending ss. 11.513, 17.26, 20.12, 20.315,  
 4           20.3315, 20.50, 24.113, 39.0015, 39.202,  
 5           39.3065, 55.209, 101.545, 110.112, 121.021,  
 6           121.051, 125.0108, 163.065, 163.2517, 163.345,  
 7           163.458, 166.231, 171.093, 186.504, 192.001,  
 8           and 212.08, F.S.; renumbering s. 20.171(5)(c),  
 9           F.S.; reenacting ss. 20.316(4)(f), 162.04(5),  
 10          and 212.055(2)(c), F.S.; and repealing ss.  
 11          20.331(6)(d), 121.091(9)(b)11., 122.20(2),  
 12          163.2520(3), and 210.20(2)(b), F.S., pursuant  
 13          to s. 11.242, F.S.; deleting provisions which  
 14          have expired, have become obsolete, have had  
 15          their effect, have served their purpose, or  
 16          have been impliedly repealed or superseded;  
 17          replacing incorrect cross-references and  
 18          citations; correcting grammatical,  
 19          typographical, and like errors; removing  
 20          inconsistencies, redundancies, and unnecessary  
 21          repetition in the statutes; improving the  
 22          clarity of the statutes and facilitating their  
 23          correct interpretation; and confirming the  
 24          restoration of provisions unintentionally  
 25          omitted from republication in the acts of the  
 26          Legislature during the amendatory process.

27  
 28   Be It Enacted by the Legislature of the State of Florida:

29  
 30           Section 1. Subsections (1) and (7) of section 11.513,  
 31   Florida Statutes, are amended to read:

1 11.513 Program evaluation and justification review.--

2 (1) Each state agency shall be subject to a program  
3 evaluation and justification review by the Office of Program  
4 Policy Analysis and Government Accountability ~~in accordance~~  
5 ~~with the schedule provided in s. 216.0172 or~~ as determined by  
6 the Legislative Auditing Committee. Each state agency shall  
7 offer its complete cooperation to the Office of Program Policy  
8 Analysis and Government Accountability so that such review may  
9 be accomplished.

10 (7) Evaluation and justification reviews may include  
11 consideration of programs provided by other agencies which are  
12 integrally related to the programs administered by the state  
13 agency or entity which is scheduled for review pursuant to ~~s.~~  
14 ~~216.0172 or~~ the schedule determined by the Legislative  
15 Auditing Committee.

16  
17 Reviser's note.--Amended to conform to the  
18 repeal of s. 216.0172 by s. 61, ch. 2000-371,  
19 Laws of Florida.

20  
21 Section 2. Subsections (2) and (3) of section 17.26,  
22 Florida Statutes, are amended to read:

23 17.26 Cancellation of state warrants not presented  
24 within 1 year; ~~3-year limitation on payment of warrants not~~  
25 ~~presented for payment.--~~

26 (2) ~~Except as provided in paragraph (3)(a),~~The funds  
27 represented by a warrant canceled under subsection (1) are  
28 presumed abandoned by the payee or person entitled to the  
29 warrant and shall be reported and remitted as unclaimed  
30 property under s. 717.117, except that written notice to the  
31 apparent owner of the unclaimed property is not required

1 before filing of the report. An action may not be commenced  
2 thereafter for recovery of funds represented by the warrant,  
3 except as provided by chapter 717. This subsection applies to  
4 all warrants issued on or after July 1, 1992.

5 (3) When a warrant canceled under subsection (1)  
6 represents funds that are in whole or in part derived from  
7 federal contributions and disposition of the funds under  
8 chapter 717 would cause a loss of the federal contributions,  
9 the Governor shall certify to the Comptroller that funds  
10 represented by such warrants are for that reason exempt from  
11 treatment as unclaimed property.

12 ~~(a) Obligations represented by warrants issued before~~  
13 ~~July 1, 1995, so certified are unenforceable after 3 years~~  
14 ~~from the last day of the month in which the warrant was~~  
15 ~~originally issued. When a payee or person entitled to a~~  
16 ~~warrant subject to this subsection requests payment, the~~  
17 ~~Comptroller may, within 3 years from the last day of the month~~  
18 ~~in which the warrant was originally issued, upon~~  
19 ~~investigation, issue a new warrant, to be paid out of the~~  
20 ~~proper fund in the State Treasury, provided the payee or other~~  
21 ~~person executes under oath the statement required by s. 17.13~~  
22 ~~or surrenders the canceled warrant. There is appropriated a~~  
23 ~~sufficient amount for the payment of any new warrant issued to~~  
24 ~~replace a canceled warrant charged against an expired~~  
25 ~~appropriation or charged against a fund that is no longer~~  
26 ~~operative. An action may not be commenced thereafter on the~~  
27 ~~obligation.~~

28 ~~(b) Obligations represented by warrants issued on or~~  
29 ~~after July 1, 1995, so certified are unenforceable after 1~~  
30 ~~year from the last day of the month in which the warrant was~~  
31 ~~originally issued. An action may not be commenced thereafter~~

1 on the obligation unless authorized by the federal program  
2 from which the original warrant was funded and unless payment  
3 of the obligation is authorized to be made from the current  
4 federal funding. When a payee or person entitled to a warrant  
5 subject to this paragraph requests payment, and payment from  
6 current federal funding is authorized by the federal program  
7 from which the original warrant was funded, the Comptroller  
8 may, upon investigation, issue a new warrant to be paid out of  
9 the proper fund in the State Treasury, provided the payee or  
10 other person executes under oath the statement required by s.  
11 17.13 or surrenders the canceled warrant.

12

13 Reviser's note.--Amended to delete material  
14 relating to obligations represented by warrants  
15 issued before July 1, 1995, which were  
16 unenforceable after 3 years from the last day  
17 of the month in which the warrant was  
18 originally issued. All warrants subject to  
19 these provisions should have become  
20 unenforceable by June 30, 1998.

21

22 Section 3. Paragraph (a) of subsection (4) of section  
23 20.12, Florida Statutes, is amended to read:

24 20.12 Department of Banking and Finance.--There is  
25 created a Department of Banking and Finance.

26 (4) There is created as a subunit within the  
27 Department of Banking and Finance the Office of Financial  
28 Investigations. The Office of Financial Investigations shall:

29 (a) Function as a criminal justice agency within the  
30 meaning of s. 943.045(10)(e)~~943.045(10)(d)~~; and

31

1 Reviser's note.--Amended to conform to the  
2 redesignation of s. 943.045(10)(d) as s.  
3 943.045(10)(e) by s. 162, ch. 98-403, Laws of  
4 Florida.

5  
6 Section 4. Effective January 1, 2001, paragraph (c) of  
7 subsection (5) of section 20.171, Florida Statutes, is  
8 transferred and renumbered as paragraph (j) of subsection (3)  
9 of section 20.15, Florida Statutes.

10

11 Reviser's note.--Conforms to the transfer of  
12 the Division of Blind Services from the  
13 Department of Labor and Employment Security to  
14 the Department of Education by s. 39, ch.  
15 99-240, Laws of Florida, effective January 1,  
16 2001.

17

18 Section 5. Paragraph (b) of subsection (7) of section  
19 20.315, Florida Statutes, is amended to read:

20 20.315 Department of Corrections.--There is created a  
21 Department of Corrections.

22 (7) DEPARTMENTAL BUDGETS.--

23 (b) ~~The department shall revise its budget entity~~  
24 ~~designations to conform to the budget entities designated by~~  
25 ~~the Executive Office of the Governor under s. 216.0235.~~The  
26 department, consistent with chapter 216, may transfer, as  
27 necessary, funds and positions among budget entities to  
28 realign appropriations with the revised budget entity  
29 designations. Such authorized revisions must be consistent  
30 with the intent of the approved operating budget. The  
31 department shall periodically review the appropriateness of

1 the budget entity designations and the adequacy of its  
2 delegated authority to transfer funds between entities and  
3 submit the reviews to the Governor's Office of Planning and  
4 Budget. To fulfill this responsibility, the secretary shall  
5 have the authority to review, amend, and approve the annual  
6 budget requests of all departmental activities.

7  
8 Reviser's note.--Amended to conform to the  
9 repeal of s. 216.0235 by s. 61, ch. 2000-371,  
10 Laws of Florida.

11  
12 Section 6. Paragraph (f) of subsection (4) of section  
13 20.316, Florida Statutes, is reenacted to read:

14 20.316 Department of Juvenile Justice.--There is  
15 created a Department of Juvenile Justice.

16 (4) INFORMATION SYSTEMS.--

17 (f) The department shall provide an annual report on  
18 the juvenile justice information system to the Criminal and  
19 Juvenile Justice Information Systems Council. The council  
20 shall review and forward the report, along with its comments,  
21 to the appropriate substantive and appropriations committees  
22 of the House of Representatives and the Senate delineating the  
23 development status of the system and other information  
24 necessary for funding policy formulation.

25  
26 Reviser's note.--Amended to confirm the  
27 continued existence of the paragraph despite a  
28 repeal by s. 5, ch. 2000-158, Laws of Florida,  
29 a reviser's bill. Prior to amendment by s. 1,  
30 ch. 2000-135, Laws of Florida, the paragraph  
31 required an annual report to the Joint

1 Information Technology Resources Committee,  
2 which no longer exists. The amendment of the  
3 paragraph by s. 1, ch. 2000-135, substituted a  
4 reference to the Criminal and Juvenile Justice  
5 Information Systems Council for the reference  
6 to the former Joint Information Technology  
7 Resources Committee and indicated an intent  
8 that the annual reports continue and go to the  
9 council.

10

11 Section 7. Paragraph (d) of subsection (6) of section  
12 20.331, Florida Statutes, is repealed.

13

14 Reviser's note.--The cited paragraph requires  
15 submittal of a report on the development and  
16 implementation of Fish and Wildlife  
17 Conservation Commission due process provisions  
18 by December 1, 1999.

19

20 Section 8. Subsection (1) of section 20.3315, Florida  
21 Statutes, is amended to read:

22

23 20.3315 Florida Forever Program Trust Fund of the  
24 Florida Fish and Wildlife Conservation Commission.--

25

26 (1) There is created a Florida Forever Program Trust  
27 Fund within the Florida Fish and Wildlife Conservation  
28 Commission to carry out the duties of the commission under the  
29 Florida Forever Act as specified in s. 259.105(3)(g)  
30 ~~259.105(3)(f)~~. The trust fund shall receive funds pursuant to  
31 s. 259.105(3)(g) ~~259.105(3)(f)~~.

30

31

1 Reviser's note.--Amended to conform to the  
2 redesignation of s. 259.105(3)(f) as s.  
3 259.105(3)(g) by s. 11, ch. 2000-170, Laws of  
4 Florida.

5  
6 Section 9. Subsection (4) of section 20.50, Florida  
7 Statutes, is amended to read:

8 20.50 Agency for Workforce Innovation.--There is  
9 created the Agency for Workforce Innovation within the  
10 Department of Management Services. The agency shall be a  
11 separate budget entity, and the director of the agency shall  
12 be the agency head for all purposes. The agency shall not be  
13 subject to control, supervision, or direction by the  
14 Department of Management Services in any manner, including,  
15 but not limited to, personnel, purchasing, transactions  
16 involving real or personal property, and budgetary matters.

17 (4) The Agency for Workforce Innovation shall provide  
18 or contract for training for employees of administrative  
19 entities and case managers of any contracted providers to  
20 ensure they have the necessary competencies and skills to  
21 provide adequate administrative oversight and delivery of the  
22 full array of client services pursuant to s. 445.004(5)(b)  
23 ~~445.006(5)(f)~~. Training requirements include, but are not  
24 limited to:

25 (a) Minimum skills, knowledge, and abilities required  
26 for each classification of program personnel utilized in the  
27 regional workforce boards' service delivery plans.

28 (b) Minimum requirements for development of a regional  
29 workforce board supported personnel training plan to include  
30 preservice and inservice components.

31

1           (c) Specifications or criteria under which any  
2 regional workforce board may award bonus points or otherwise  
3 give preference to competitive service provider applications  
4 that provide minimum criteria for assuring competent case  
5 management, including, but not limited to, maximum caseload  
6 per case manager, current staff turnover rate, minimum  
7 educational or work experience requirements, and a  
8 differentiated compensation plan based on the competency  
9 levels of personnel.

10           (d) Minimum skills, knowledge, and abilities required  
11 for contract management, including budgeting, expenditure, and  
12 performance information related to service delivery and  
13 financial administration, monitoring, quality assurance and  
14 improvement, and standards of conduct for employees of  
15 regional workforce boards and administrative entities  
16 specifically related to carrying out contracting  
17 responsibilities.

18  
19           Reviser's note.--Amended to improve clarity and  
20 facilitate correct interpretation. Section  
21 445.006(5)(f) does not exist; s. 445.004(5)(b)  
22 lists client services to be provided in welfare  
23 transition programs.

24  
25           Section 10. Subsection (1) of section 24.113, Florida  
26 Statutes, is amended to read:

27           24.113 Minority participation.--

28           (1) It is the intent of the Legislature that the  
29 department encourage participation by minority business  
30 enterprises as defined in s. 288.703. Accordingly, 15 percent  
31 of the retailers shall be minority business enterprises as

1 defined in s. 288.703(2); however, no more than 35 percent of  
2 such retailers shall be owned by the same type of minority  
3 person, as defined in s. 288.703(3). The department is  
4 encouraged to meet the minority business enterprise  
5 procurement goals set forth in s. 287.09451 ~~287.0945~~ in the  
6 procurement of commodities, contractual services,  
7 construction, and architectural and engineering services. This  
8 section shall not preclude or prohibit a minority person from  
9 competing for any other retailing or vending agreement awarded  
10 by the department.

11

12 Reviser's note.--Amended to conform to the  
13 repeal of s. 287.0945 by s. 27, ch. 96-320,  
14 Laws of Florida, and the creation of s.  
15 287.09451, which relates to the same subject  
16 matter, by s. 28, ch. 96-320.

17

18 Section 11. Paragraph (a) of subsection (5) of section  
19 39.0015, Florida Statutes, is amended to read:

20 39.0015 Child abuse prevention training in the  
21 district school system.--

22 (5) PREVENTION TRAINING CENTERS; FUNCTIONS; SELECTION  
23 PROCESS; MONITORING AND EVALUATION.--

24 (a) Each training center shall perform the following  
25 functions:

26 1. Act as a clearinghouse to provide information on  
27 prevention curricula which meet the requirements of this  
28 section and the requirements of ss. 39.001~~7~~ and 231.17~~7~~ and  
29 ~~236.0811~~.

30

31

1           2. Assist the local school district in selecting a  
2 prevention program model which meets the needs of the local  
3 community.

4           3. At the request of the local school district, design  
5 and administer training sessions to develop or expand local  
6 primary prevention and training programs.

7           4. Provide assistance to local school districts,  
8 including, but not limited to, all of the following:  
9 administration, management, program development, multicultural  
10 staffing, and community education, in order to better meet the  
11 requirements of this section and of ss. 39.001~~, and~~ 231.17  
12 ~~and 236.0811~~.

13           5. At the request of the department or the local  
14 school district, provide ongoing program development and  
15 training to achieve all of the following:

16           a. Meet the special needs of children, including, but  
17 not limited to, the needs of disabled and high-risk children.

18           b. Conduct an outreach program to inform the  
19 surrounding communities of the existence of primary prevention  
20 and training programs and of funds to conduct such programs.

21           6. Serve as a resource to the Department of Children  
22 and Family Services and its districts.

23

24           Reviser's note.--Amended to conform to the  
25 repeal of s. 236.0811 by s. 62, ch. 2000-301,  
26 Laws of Florida.

27

28           Section 12. Subsection (5) of section 39.202, Florida  
29 Statutes, is amended to read:

30           39.202 Confidentiality of reports and records in cases  
31 of child abuse or neglect.--

1           (5) All records and reports of the child protection  
2 team of the Department of Health are confidential and exempt  
3 from the provisions of ss. 119.07(1) and 456.057 ~~455.667~~, and  
4 shall not be disclosed, except, upon request, to the state  
5 attorney, law enforcement, the department, and necessary  
6 professionals, in furtherance of the treatment or additional  
7 evaluative needs of the child, by order of the court, or to  
8 health plan payors, limited to that information used for  
9 insurance reimbursement purposes.

10  
11           Reviser's note.--Amended to conform to the  
12           redesignation of s. 455.667 as s. 456.057 by s.  
13           79, ch. 2000-160, Laws of Florida.

14  
15           Section 13. Paragraph (c) of subsection (3) of section  
16 39.3065, Florida Statutes, is amended to read:

17           39.3065 Sheriffs of certain counties to provide child  
18 protective investigative services; procedures; funding.--

19           (3)

20           (c) Funds for providing child protective  
21 investigations must be identified in the annual appropriation  
22 made to the Department of Children and Family Services, which  
23 shall award grants for the full amount identified to the  
24 respective sheriffs' offices. Notwithstanding the provisions  
25 of ss. 216.181(16)(b) ~~216.181(15)(b)~~ and 216.351, the  
26 Department of Children and Family Services may advance  
27 payments to the sheriffs for child protective investigations.  
28 Funds for the child protective investigations may not be  
29 integrated into the sheriffs' regular budgets. Budgetary data  
30 and other data relating to the performance of child protective  
31 investigations must be maintained separately from all other

1 records of the sheriffs' offices and reported to the  
2 Department of Children and Family Services as specified in the  
3 grant agreement.

4  
5 Reviser's note.--Amended to conform to the  
6 redesignation of s. 216.181(15)(b) as s.  
7 216.181(16)(b) by s. 23, ch. 2000-371, Laws of  
8 Florida.

9  
10 Section 14. Subsection (1) of section 55.209, Florida  
11 Statutes, is amended to read:

12 55.209 Department of State; processing fees,  
13 responsibilities.--

14 (1) Except for liens, assessments, or judgments filed  
15 electronically by a state agency or a political subdivision of  
16 the state, as provided in s. 55.202(5)~~55.202(6)~~, the  
17 Department of State shall collect the following nonrefundable  
18 processing fees for all documents filed or recorded in  
19 accordance with ss. 55.201-55.209:

20 (a) For any judgment lien certificate or other  
21 documents permitted to be filed, \$20.

22 (b) For the certification of any recorded document,  
23 \$10.

24 (c) For copies of judgment lien documents which are  
25 produced by the Department of State, \$1 per page or part  
26 thereof. However, no charge may be collected for copies  
27 provided in an on-line electronic format via the Internet.

28 (d) For indexing a judgment lien by multiple judgment  
29 debtor names, \$5 per additional name.

30  
31

1 (e) For each additional facing page attached to a  
2 judgment lien certificate or document permitted to be filed or  
3 recorded, \$5.

4  
5 Reviser's note.--Amended to correct an apparent  
6 error and facilitate correct interpretation.  
7 Section 55.202 does not have a subsection (6);  
8 s. 55.202(5) relates to liens, assessments, or  
9 judgments administered by or secured on behalf  
10 of a state agency or political subdivision of  
11 the state.

12  
13 Section 15. Section 101.545, Florida Statutes, is  
14 amended to read:

15 101.545 Retention and destruction of certain election  
16 materials.--All ballots, forms, and other election materials  
17 shall be retained in the custody of the supervisor of  
18 elections in accordance with the schedule approved by the  
19 Division of Library and Information Services ~~Division of~~  
20 ~~Archives and History~~ of the Department of State. All unused  
21 ballots, forms, and other election materials may, with the  
22 approval of the Department of State, be destroyed by the  
23 supervisor after the election for which such ballots, forms,  
24 or other election materials were to be used.

25  
26 Reviser's note.--Amended to conform to the  
27 transfer of duties relating to records  
28 management to the Division of Library and  
29 Information Services by s. 4, ch. 86-163, Laws  
30 of Florida.

1           Section 16. Subsection (5) of section 110.112, Florida  
2 Statutes, is amended to read:

3           110.112 Affirmative action; equal employment  
4 opportunity.--

5           (5) Any individual claiming to be aggrieved by an  
6 unlawful employment practice may file a complaint with the  
7 Florida Commission on Human Relations as provided by s. 760.11  
8 ~~760.10(10)~~.

9  
10           Reviser's note.--Amended to conform to the  
11 repeal of former s. 760.10(10) by s. 7, ch.  
12 92-177, Laws of Florida, and the enactment of  
13 s. 760.11, which relates to similar subject  
14 matter, by s. 8, ch. 92-177.

15  
16           Section 17. Paragraph (a) of subsection (52) and  
17 paragraph (a) of subsection (53) of section 121.021, Florida  
18 Statutes, are amended to read:

19           121.021 Definitions.--The following words and phrases  
20 as used in this chapter have the respective meanings set forth  
21 unless a different meaning is plainly required by the context:

22           (52) "Regularly established position" is defined as  
23 follows:

24           (a) In a state agency, the term means a position which  
25 is authorized and established pursuant to law and is  
26 compensated from a salaries appropriation pursuant to s.  
27 216.011(1)(dd)~~216.011(1)(z)1. and 2.~~, or an established  
28 position which is authorized pursuant to s. 216.262(1)(a) and  
29 (b) and is compensated from a salaries account as provided by  
30 rule.

31           (53) "Temporary position" is defined as follows:

1 (a) In a state agency, the term means an employment  
2 position which is compensated from an other personal services  
3 (OPS) account, as provided for in s. 216.011(1)(dd)  
4 ~~216.011(1)(z)~~.

5  
6 Reviser's note.--Amended to conform to the  
7 redesignation of subunits within s. 216.011 by  
8 s. 1, ch. 2000-371, Laws of Florida.

9  
10 Section 18. Subsection (8) of section 121.051, Florida  
11 Statutes, is amended to read:

12 121.051 Participation in the system.--

13 (8) DIVISION OF REHABILITATION AND LIQUIDATION  
14 EMPLOYEES MEMBERSHIP.--Effective July 1, 1994, the regular  
15 receivership employees of the Division of Rehabilitation and  
16 Liquidation who are assigned to established positions and are  
17 subject to established rules and regulations regarding  
18 discipline, pay, classification, and time and attendance are  
19 hereby declared to be state employees within the meaning of  
20 this chapter and shall be compulsory members in compliance  
21 with this chapter, the provisions of s. 216.011(1)(dd)2.  
22 ~~216.011(1)(z)2.~~, notwithstanding. Employment performed before  
23 July 1, 1994, as such a receivership employee may be claimed  
24 as creditable retirement service upon payment by the employee  
25 or employer of contributions required in s. 121.081(1), as  
26 applicable for the period claimed.

27  
28 Reviser's note.--Amended to conform to the  
29 redesignation of subunits within s. 216.011 by  
30 s. 1, ch. 2000-371, Laws of Florida.

1           Section 19. Subparagraph 11. of paragraph (b) of  
2 subsection (9) of section 121.091, Florida Statutes, is  
3 repealed.

4  
5           Reviser's note.--The cited subparagraph  
6 authorizes reemployment of retirees without  
7 suspension of retirement benefits for persons  
8 who worked solely on Year 2000 date problems  
9 for computers from July 1, 1997, through  
10 December 31, 1998.

11  
12           Section 20. Subsection (2) of section 122.20, Florida  
13 Statutes, is repealed.

14  
15           Reviser's note.--The cited subsection, which  
16 relates to a privilege of rejection for blind  
17 vending-stand operators employed on June 15,  
18 1953, which rejection was required to be filed  
19 within 60 days from June 15, 1953, has served  
20 its purpose.

21  
22           Section 21. Paragraph (d) of subsection (2) of section  
23 125.0108, Florida Statutes, is amended to read:

24           125.0108 Areas of critical state concern; tourist  
25 impact tax.--

26           (2)

27           (d) ~~The Department of Revenue, under the applicable~~  
28 ~~rules of the Career Service Commission,~~is authorized to  
29 employ persons and incur other expenses for which funds are  
30 appropriated by the Legislature.

31

1 Reviser's note.--Amended to delete language  
2 that has served its purpose. The Career Service  
3 Commission was repealed by s. 87, ch. 86-163,  
4 Laws of Florida.

5  
6 Section 22. Subsection (5) of section 162.04, Florida  
7 Statutes, is reenacted to read:

8 162.04 Definitions.--As used in ss. 162.01-162.13, the  
9 term:

10 (5) "Repeat violation" means a violation of a  
11 provision of a code or ordinance by a person who has been  
12 previously found through a code enforcement board or any other  
13 quasi-judicial or judicial process, to have violated or who  
14 has admitted violating the same provision within 5 years prior  
15 to the violation, notwithstanding the violations occur at  
16 different locations.

17  
18 Reviser's note.--Section 3, ch. 99-360, Laws of  
19 Florida, purported to amend subsection (5), but  
20 failed to republish the catchline and  
21 introductory paragraph to the section. In the  
22 absence of affirmative evidence that the  
23 Legislature intended to repeal this material,  
24 it is reenacted here to confirm that the  
25 omission was not intended.

26  
27 Section 23. Paragraph (b) of subsection (4) of section  
28 163.065, Florida Statutes, is amended to read:

29 163.065 Miami River Improvement Act.--  
30  
31

1           (4) PLAN.--The Miami River Commission, working with  
2 the City of Miami and Miami-Dade County, shall consider the  
3 merits of the following:

4           (b) Development of a greenway/riverwalk and blueway,  
5 where appropriate, as authorized in s. 260.011 ~~260.101~~, to  
6 provide an attractive and safe connector system of bicycle,  
7 pedestrian, and transit routes and water taxis to link jobs,  
8 waterfront amenities, and people, and contribute to the  
9 comprehensive revitalization of the Miami River.

10  
11           Reviser's note.--Amended to correct an apparent  
12 error. Section 260.101 does not exist. Section  
13 260.011 provides the short title for the  
14 Florida Greenways and Trails Act.

15  
16           Section 24. Paragraph (j) of subsection (3) of section  
17 163.2517, Florida Statutes, is amended to read:

18           163.2517 Designation of urban infill and redevelopment  
19 area.--

20           (3) A local government seeking to designate a  
21 geographic area within its jurisdiction as an urban infill and  
22 redevelopment area shall prepare a plan that describes the  
23 infill and redevelopment objectives of the local government  
24 within the proposed area. In lieu of preparing a new plan, the  
25 local government may demonstrate that an existing plan or  
26 combination of plans associated with a community redevelopment  
27 area, Florida Main Street program, Front Porch Florida  
28 Community, sustainable community, enterprise zone, or  
29 neighborhood improvement district includes the factors listed  
30 in paragraphs (a)-(n), including a collaborative and holistic  
31 community participation process, or amend such existing plans

1 to include these factors. The plan shall demonstrate the local  
2 government and community's commitment to comprehensively  
3 address the urban problems within the urban infill and  
4 redevelopment area and identify activities and programs to  
5 accomplish locally identified goals such as code enforcement;  
6 improved educational opportunities; reduction in crime;  
7 neighborhood revitalization and preservation; provision of  
8 infrastructure needs, including mass transit and multimodal  
9 linkages; and mixed-use planning to promote multifunctional  
10 redevelopment to improve both the residential and commercial  
11 quality of life in the area. The plan shall also:

12 (j) Identify and adopt a package of financial and  
13 local government incentives which the local government will  
14 offer for new development, expansion of existing development,  
15 and redevelopment within the urban infill and redevelopment  
16 area. Examples of such incentives include:

- 17 1. Waiver of license and permit fees.
- 18 2. Exemption of sales made in the urban infill and  
19 redevelopment area from local option sales surtaxes imposed  
20 pursuant to s. 212.055 ~~212.054~~.
- 21 3. Waiver of delinquent local taxes or fees to promote  
22 the return of property to productive use.
- 23 4. Expedited permitting.
- 24 5. Lower transportation impact fees for development  
25 which encourages more use of public transit, pedestrian, and  
26 bicycle modes of transportation.
- 27 6. Prioritization of infrastructure spending within  
28 the urban infill and redevelopment area.
- 29 7. Local government absorption of developers'  
30 concurrency costs.

31

1 In order to be authorized to recognize the exemption from  
2 local option sales surtaxes pursuant to subparagraph 2., the  
3 owner, lessee, or lessor of the new development, expanding  
4 existing development, or redevelopment within the urban infill  
5 and redevelopment area must file an application under oath  
6 with the governing body having jurisdiction over the urban  
7 infill and redevelopment area where the business is located.  
8 The application must include the name and address of the  
9 business claiming the exclusion from collecting local option  
10 surtaxes; an address and assessment roll parcel number of the  
11 urban infill and redevelopment area for which the exemption is  
12 being sought; a description of the improvements made to  
13 accomplish the new development, expanding development, or  
14 redevelopment of the real property; a copy of the building  
15 permit application or the building permit issued for the  
16 development of the real property; a new application for a  
17 certificate of registration with the Department of Revenue  
18 with the address of the new development, expanding  
19 development, or redevelopment; and the location of the  
20 property. The local government must review and approve the  
21 application and submit the completed application and  
22 documentation along with a copy of the ordinance adopted  
23 pursuant to subsection (5) to the Department of Revenue in  
24 order for the business to become eligible to make sales exempt  
25 from local option sales surtaxes in the urban infill and  
26 redevelopment area.

27

28           Reviser's note.--Amended to improve clarity and  
29           facilitate correct interpretation. Section  
30           212.055 provides for imposition of local option

31

1           surtaxes, while s. 212.054 provides for  
2           administration of such taxes.

3  
4           Section 25. Subsection (3) of section 163.2520,  
5 Florida Statutes, is repealed.

6  
7           Reviser's note.--The cited subsection requires  
8           specified state agencies to report to the  
9           President of the Senate and the Speaker of the  
10          House of Representatives by January 1, 2000,  
11          regarding statutory and rule changes necessary  
12          to give urban infill and redevelopment areas  
13          identified by local governments an elevated  
14          priority in specified infrastructure programs.

15  
16          Section 26. Subsection (2) of section 163.345, Florida  
17 Statutes, is amended to read:

18           163.345 Encouragement of private enterprise.--  
19           (2) In giving consideration to the objectives outlined  
20 in subsection (1), the county or municipality shall consider  
21 making available the incentives provided under the Florida  
22 Enterprise Zone Act of 1994 and chapter 420.

23  
24           Reviser's note.--Amended to conform to the  
25           title of the act provided in s. 290.001.

26  
27          Section 27. Section 163.458, Florida Statutes, is  
28 amended to read:

29           163.458 Three-tiered plan.--The Department of  
30 Community Affairs is authorized to award core administrative  
31 and operating grants. Administrative and operating grants

1 shall be used for staff salaries and administrative expenses  
2 for eligible community-based development organizations  
3 selected through a competitive three-tiered process for the  
4 purpose of housing and economic development projects. The  
5 department shall adopt by rule a set of criteria for  
6 three-tiered funding that shall ensure equitable geographic  
7 distribution of the funding throughout the state. This  
8 three-tiered plan shall include emerging, intermediate, and  
9 mature community-based development organizations recognizing  
10 the varying needs of the three tiers. Funding shall be  
11 provided for core administrative and operating grants for all  
12 levels of community-based development organizations. Priority  
13 shall be given to those organizations that demonstrate  
14 community-based productivity and high performance as evidenced  
15 by past projects developed with stakeholder input that have  
16 responded to neighborhood needs, and have current projects  
17 located in high-poverty neighborhoods, and to emerging  
18 community-based development corporations that demonstrate a  
19 positive need identified by stakeholders. Persons, equipment,  
20 supplies, and other resources funded in whole or in part by  
21 grant funds shall be utilized to further the purposes of this  
22 act, and may be utilized to further the goals and objectives  
23 of the Front Porch Florida Initiative. ~~The one-time~~  
24 ~~appropriation provided in ch. 2000-351, Laws of Florida, shall~~  
25 ~~be distributed by the Department of Community Affairs, to be~~  
26 ~~used in a constructive manner by community-based development~~  
27 ~~organizations across the state. Thereafter, Each~~  
28 community-based development organization shall be eligible to  
29 apply for a grant of up to \$50,000 per year for a period of 5  
30 years.  
31

1           Reviser's note.--Amended to delete a reference  
2           to a one-time appropriation contained in ch.  
3           2000-351, Laws of Florida, which was vetoed by  
4           the Governor.

5  
6           Section 28. Paragraph (c) of subsection (1) of section  
7 166.231, Florida Statutes, is amended to read:

8           166.231 Municipalities; public service tax.--  
9           (1)

10          (c) The tax in paragraph (a) on water service may be  
11 applied outside municipal boundaries to property included in a  
12 development of regional impact approved pursuant to s. 380.06,  
13 if agreed to in writing by the developer ~~development~~ of such  
14 property and the municipality prior to March 31, 2000. If a  
15 tax levied pursuant to the subsection is challenged, recovery,  
16 if any, shall be limited to moneys paid into an escrow account  
17 of the clerk of the court subsequent to such challenge.

18  
19          Reviser's note.--Amended to improve clarity and  
20          facilitate correct interpretation.

21  
22          Section 29. Paragraph (b) of subsection (4) of section  
23 171.093, Florida Statutes, is amended to read:

24          171.093 Municipal annexation within independent  
25 special districts.--

26          (4)

27          (b) By the end of the 4-year period, or any extension  
28 mutually agreed upon by the district and the municipality, the  
29 municipality and the district shall enter into an agreement  
30 that identifies the existing district property located in the  
31 municipality or primarily serving the municipality that will

1 be assumed by the municipality, the fair market value of such  
2 property, and the manner of transfer of such property and any  
3 associated indebtedness. If the municipality and district are  
4 unable to agree to an equitable distribution of the district's  
5 property and indebtedness, the matter shall proceed to circuit  
6 court. In equitably distributing the district's property and  
7 associated indebtedness, the taxes and other revenues paid the  
8 district by or on behalf of the residents of the annexed area  
9 shall be taken into consideration.

10

11 Reviser's note.--Amended to improve clarity and  
12 to facilitate correct interpretation.

13

14 Section 30. Subsection (6) of section 186.504, Florida  
15 Statutes, is amended to read:

16 186.504 Regional planning councils; creation;  
17 membership.--

18 (6) The existing regional planning council in each of  
19 the several comprehensive planning districts shall be  
20 designated as the regional planning council specified under  
21 subsections (1)-(5)~~subsections (1)-(4)~~, provided the council  
22 agrees to meet the membership criteria specified therein and  
23 is a regional planning council organized under either s.  
24 163.01 or s. 163.02 or ss. 186.501-186.515 ~~chapter 160~~.

25

26 Reviser's note.--Amended to conform to the  
27 redesignation of subsections of s. 186.504 by  
28 s. 29, ch. 93-206, Laws of Florida, and the  
29 renumbering of sections comprising chapter 160  
30 as ss. 186.501-186.515 by the reviser incident

31

1           to compiling the 1984 Supplement to the 1983  
2           Florida Statutes.

3  
4           Section 31. Section 192.001, Florida Statutes, is  
5 amended to read:

6           192.001 Definitions.--All definitions set out in  
7 chapters 1 and 200 that are applicable to this chapter ~~part~~  
8 are included herein. In addition, the following definitions  
9 shall apply in the imposition of ad valorem taxes:

10           (1) "Ad valorem tax" means a tax based upon the  
11 assessed value of property. The term "property tax" may be  
12 used interchangeably with the term "ad valorem tax."

13           (2) "Assessed value of property" means an annual  
14 determination of the just or fair market value of an item or  
15 property or the value of the homestead property as limited  
16 pursuant to s. 4(c), Art. VII of the State Constitution or, if  
17 a property is assessed solely on the basis of character or use  
18 or at a specified percentage of its value, pursuant to s. 4(a)  
19 or (b), Art. VII of the State Constitution, its classified use  
20 value or fractional value.

21           (3) "County property appraiser" means the county  
22 officer charged with determining the value of all property  
23 within the county, with maintaining certain records connected  
24 therewith, and with determining the tax on taxable property  
25 after taxes have been levied. He or she shall also be  
26 referred to in these statutes as the "property appraiser" or  
27 "appraiser."

28           (4) "County tax collector" means the county officer  
29 charged with the collection of ad valorem taxes levied by the  
30 county, the school board, any special taxing districts within  
31 the county, and all municipalities within the county.

1           (5) "Department," unless otherwise designated, means  
2 the Department of Revenue.

3           (6) "Extend on the tax roll" means the arithmetic  
4 computation whereby the millage is converted to a decimal  
5 number representing one one-thousandth of a dollar and then  
6 multiplied by the taxable value of the property to determine  
7 the tax on such property.

8           (7) "Governing body" means any board, commission,  
9 council, or individual acting as the executive head of a unit  
10 of local government.

11           (8) "Homestead" means that property described in s.  
12 6(a), Art. VII of the State Constitution.

13           (9) "Levy" means the imposition of a tax, stated in  
14 terms of "millage," against all appropriately located property  
15 by a governmental body authorized by law to impose ad valorem  
16 taxes.

17           (10) "Mill" means one one-thousandth of a United  
18 States dollar. "Millage" may apply to a single levy of taxes  
19 or to the cumulative of all levies.

20           (11) "Personal property," for the purposes of ad  
21 valorem taxation, shall be divided into four categories as  
22 follows:

23           (a) "Household goods" means wearing apparel,  
24 furniture, appliances, and other items ordinarily found in the  
25 home and used for the comfort of the owner and his or her  
26 family. Household goods are not held for commercial purposes  
27 or resale.

28           (b) "Intangible personal property" means money, all  
29 evidences of debt owed to the taxpayer, all evidences of  
30 ownership in a corporation or other business organization  
31 having multiple owners, and all other forms of property where

1 value is based upon that which the property represents rather  
2 than its own intrinsic value.

3 (c) "Inventory" means only those chattels consisting  
4 of items commonly referred to as goods, wares, and merchandise  
5 (as well as inventory) which are held for sale or lease to  
6 customers in the ordinary course of business. Supplies and  
7 raw materials shall be considered to be inventory only to the  
8 extent that they are acquired for sale or lease to customers  
9 in the ordinary course of business or will physically become a  
10 part of merchandise intended for sale or lease to customers in  
11 the ordinary course of business. Partially finished products  
12 which when completed will be held for sale or lease to  
13 customers in the ordinary course of business shall be deemed  
14 items of inventory. All livestock shall be considered  
15 inventory. Items of inventory held for lease to customers in  
16 the ordinary course of business, rather than for sale, shall  
17 be deemed inventory only prior to the initial lease of such  
18 items. For the purposes of this section, fuels used in the  
19 production of electricity shall be considered inventory.

20 (d) "Tangible personal property" means all goods,  
21 chattels, and other articles of value (but does not include  
22 the vehicular items enumerated in s. 1(b), Art. VII of the  
23 State Constitution and elsewhere defined) capable of manual  
24 possession and whose chief value is intrinsic to the article  
25 itself. "Construction work in progress" consists of those  
26 items of tangible personal property commonly known as  
27 fixtures, machinery, and equipment when in the process of  
28 being installed in new or expanded improvements to real  
29 property and whose value is materially enhanced upon  
30 connection or use with a preexisting, taxable, operational  
31 system or facility. Construction work in progress shall be

1 deemed substantially completed when connected with the  
2 preexisting, taxable, operational system or facility.  
3 Inventory and household goods are expressly excluded from this  
4 definition.

5 (12) "Real property" means land, buildings, fixtures,  
6 and all other improvements to land. The terms "land," "real  
7 estate," "realty," and "real property" may be used  
8 interchangeably.

9 (13) "Taxpayer" means the person or other legal entity  
10 in whose name property is assessed, including an agent of a  
11 timeshare period titleholder.

12 (14) "Fee timeshare real property" means the land and  
13 buildings and other improvements to land that are subject to  
14 timeshare interests which are sold as a fee interest in real  
15 property.

16 (15) "Timeshare period titleholder" means the  
17 purchaser of a timeshare period sold as a fee interest in real  
18 property, whether organized under chapter 718 or chapter 721.

19 (16) "Taxable value" means the assessed value of  
20 property minus the amount of any applicable exemption provided  
21 under s. 3 or s. 6, Art. VII of the State Constitution and  
22 chapter 196.

23 (17) "Floating structure" means a floating barge-like  
24 entity, with or without accommodations built thereon, which is  
25 not primarily used as a means of transportation on water but  
26 which serves purposes or provides services typically  
27 associated with a structure or other improvement to real  
28 property. The term "floating structure" includes, but is not  
29 limited to, each entity used as a residence, place of  
30 business, office, hotel or motel, restaurant or lounge,  
31 clubhouse, meeting facility, storage or parking facility,

1 mining platform, dredge, dragline, or similar facility or  
2 entity represented as such. Floating structures are expressly  
3 excluded from the definition of the term "vessel" provided in  
4 s. 327.02. Incidental movement upon water shall not, in and of  
5 itself, preclude an entity from classification as a floating  
6 structure. A floating structure is expressly included as a  
7 type of tangible personal property.

8           (18) "Complete submission of the rolls" includes, but  
9 is not necessarily limited to, accurate tabular summaries of  
10 valuations as prescribed by department rule; a computer tape  
11 copy of the real property assessment roll including for each  
12 parcel total value of improvements, land value, the two most  
13 recently recorded selling prices, the value of any improvement  
14 made to the parcel in the 12 months preceding the valuation  
15 date, the type and amount of any exemption granted, and such  
16 other information as may be required by department rule; an  
17 accurate tabular summary by property class of any adjustments  
18 made to recorded selling prices or fair market value in  
19 arriving at assessed value, as prescribed by department rule;  
20 a computer tape copy of the tangible personal property  
21 assessment roll, including for each entry a unique account  
22 number and such other information as may be required by  
23 department rule; and an accurate tabular summary of per-acre  
24 land valuations used for each class of agricultural property  
25 in preparing the assessment roll, as prescribed by department  
26 rule.

27           (19) "Computer software" means any information,  
28 program, or routine, or any set of one or more programs,  
29 routines, or collections of information used or intended for  
30 use to convey information or to cause one or more computers or  
31 pieces of computer-related peripheral equipment, or any

1 combination thereof, to perform a task or set of tasks.  
2 Without limiting the generality of the definition provided in  
3 this subsection, the term includes operating and applications  
4 programs and all related documentation. Computer software does  
5 not include embedded software that resides permanently in the  
6 internal memory of a computer or computer-related peripheral  
7 equipment and that is not removable without terminating the  
8 operation of the computer or equipment. Computer software  
9 constitutes personal property only to the extent of the value  
10 of the unmounted or uninstalled medium on or in which the  
11 information, program, or routine is stored or transmitted,  
12 and, after installation or mounting by any person, computer  
13 software does not increase the value of the computer or  
14 computer-related peripheral equipment, or any combination  
15 thereof. Notwithstanding any other provision of law, this  
16 subsection applies to the 1997 and subsequent tax rolls and to  
17 any assessment in an administrative or judicial action pending  
18 on June 1, 1997.

19

20           Reviser's note.--Amended to conform to the  
21           arrangement of chapter 192, which is not  
22           divided into parts.

23

24           Section 32. Paragraph (b) of subsection (2) of section  
25 210.20, Florida Statutes, is repealed.

26

27           Reviser's note.--The cited provision provided  
28           for disposition of taxes on the retail sale of  
29           cigarettes sold on the property of the  
30           Inter-American Center Authority created by

31

1 chapter 554. Chapter 554 was repealed by s. 1,  
2 ch. 75-131, Laws of Florida.

3  
4 Section 33. Paragraph (c) of subsection (2) of section  
5 212.055, Florida Statutes, is reenacted to read:

6 212.055 Discretionary sales surtaxes; legislative  
7 intent; authorization and use of proceeds.--It is the  
8 legislative intent that any authorization for imposition of a  
9 discretionary sales surtax shall be published in the Florida  
10 Statutes as a subsection of this section, irrespective of the  
11 duration of the levy. Each enactment shall specify the types  
12 of counties authorized to levy; the rate or rates which may be  
13 imposed; the maximum length of time the surtax may be imposed,  
14 if any; the procedure which must be followed to secure voter  
15 approval, if required; the purpose for which the proceeds may  
16 be expended; and such other requirements as the Legislature  
17 may provide. Taxable transactions and administrative  
18 procedures shall be as provided in s. 212.054.

19 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.--

20 (c) Pursuant to s. 212.054(4), the proceeds of the  
21 surtax levied under this subsection shall be distributed to  
22 the county and the municipalities within such county in which  
23 the surtax was collected, according to:

24 1. An interlocal agreement between the county  
25 governing authority and the governing bodies of the  
26 municipalities representing a majority of the county's  
27 municipal population, which agreement may include a school  
28 district with the consent of the county governing authority  
29 and the governing bodies of the municipalities representing a  
30 majority of the county's municipal population; or  
31

1           2. If there is no interlocal agreement, according to  
2 the formula provided in s. 218.62.

3  
4 Any change in the distribution formula must take effect on the  
5 first day of any month that begins at least 60 days after  
6 written notification of that change has been made to the  
7 department.

8  
9           Reviser's note.--Section 13, ch. 2000-312, Laws  
10 of Florida, purported to amend paragraph  
11 (2)(c), but failed to republish the text of the  
12 paragraph. In the absence of affirmative  
13 evidence that the Legislature intended to  
14 repeal it, paragraph (2)(c) is reenacted to  
15 confirm that the omission was not intended.

16  
17           Section 34. Paragraphs (g), (h), (n), and (o) of  
18 subsection (5), paragraphs (ff) and (zz) of subsection (7),  
19 and paragraph (d) of subsection (17) of section 212.08,  
20 Florida Statutes, are amended to read:

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

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

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

30           1. ~~Beginning July 1, 1995,~~ Building materials used in  
31 the rehabilitation of real property located in an enterprise

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

14       a. The name and address of the person claiming the  
15 refund.

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

19       c. A description of the improvements made to  
20 accomplish the rehabilitation of the real property.

21       d. A copy of the building permit issued for the  
22 rehabilitation of the real property.

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

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

13 f. The identifying number assigned pursuant to s.  
14 290.0065 to the enterprise zone in which the rehabilitated  
15 real property is located.

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

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

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

27 2. This exemption inures to a city, county, or other  
28 governmental agency through a refund of previously paid taxes  
29 if the building materials used in the rehabilitation of real  
30 property located in an enterprise zone are paid for from the  
31 funds of a community development block grant or similar grant

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

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 1. or subparagraph 2. and meets the criteria set out in this  
17 paragraph. The governing body or agency shall certify all  
18 applications that contain the information required pursuant to  
19 subparagraph 1. or subparagraph 2. and meet the criteria set  
20 out in this paragraph as eligible to receive a refund. If  
21 applicable, the governing body or agency shall also certify if  
22 20 percent of the employees of the business are residents of  
23 an enterprise zone, excluding temporary and part-time  
24 employees. The certification shall be in writing, and a copy  
25 of the certification shall be transmitted to the executive  
26 director of the Department of Revenue. The applicant shall be  
27 responsible for forwarding a certified application to the  
28 department within the time 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 rehabilitation of the property is deemed to be  
2 substantially completed by the local building code inspector.  
3         5. The provisions of s. 212.095 do not apply to any  
4 refund application made pursuant to this paragraph. No more  
5 than one exemption through a refund of previously paid taxes  
6 for the rehabilitation of real property shall be permitted for  
7 any one parcel of real property. No refund shall be granted  
8 pursuant to this paragraph unless the amount to be refunded  
9 exceeds \$500. No refund granted pursuant to this paragraph  
10 shall exceed the lesser of 97 percent of the Florida sales or  
11 use tax paid on the cost of the building materials used in the  
12 rehabilitation of the real property as determined pursuant to  
13 sub-subparagraph 1.e. or \$5,000, or, if no less than 20  
14 percent of the employees of the business are residents of an  
15 enterprise zone, excluding temporary and part-time employees,  
16 the amount of refund granted pursuant to this paragraph shall  
17 not exceed the lesser of 97 percent of the sales tax paid on  
18 the cost of such building materials or \$10,000. A refund  
19 approved pursuant to this paragraph shall be made within 30  
20 days of formal approval by the department of the application  
21 for the refund.  
22         6. The department shall adopt rules governing the  
23 manner and form of refund applications and may establish  
24 guidelines as to the requisites for an affirmative showing of  
25 qualification for exemption under this paragraph.  
26         7. The department shall deduct an amount equal to 10  
27 percent of each refund granted under the provisions of this  
28 paragraph from the amount transferred into the Local  
29 Government Half-cent Sales Tax Clearing Trust Fund pursuant to  
30 s. 212.20 for the county area in which the rehabilitated real  
31

1 property is located and shall transfer that amount to the  
2 General Revenue Fund.

3 8. For the purposes of the exemption provided in this  
4 paragraph:

5 a. "Building materials" means tangible personal  
6 property which becomes a component part of improvements to  
7 real property.

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

10 c. "Rehabilitation of real property" means the  
11 reconstruction, renovation, restoration, rehabilitation,  
12 construction, or expansion of improvements to real property.

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

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

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

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

26 2. To receive a refund, the business must file 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, an application which  
30 includes:  
31

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

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

7 4. An application for a refund pursuant to this  
8 paragraph must be submitted to the department within 6 months  
9 after the business property is purchased.

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

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

30 7. If the department determines that the business  
31 property is used outside an enterprise zone within 3 years

1 from the date of purchase, the amount of taxes refunded to the  
2 business purchasing such business property shall immediately  
3 be due and payable to the department by the business, together  
4 with the appropriate interest and penalty, computed from the  
5 date of purchase, in the manner provided by this chapter.  
6 Notwithstanding this subparagraph, business property used  
7 exclusively in:

- 8 a. Licensed commercial fishing vessels,
- 9 b. Fishing guide boats, or
- 10 c. Ecotourism guide boats

11

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

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

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

- 30 a. Property classified as 3-year property under s.  
31 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;

1           b. Industrial machinery and equipment as defined in  
2 sub-subparagraph (b)6.a. and eligible for exemption under  
3 paragraph (b); and

4           c. Building materials as defined in sub-subparagraph  
5 (g)8.a.

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

8           (n) Materials for construction of single-family homes  
9 in certain areas.--

10           1. As used in this paragraph, the term:

11           a. "Building materials" means tangible personal  
12 property that becomes a component part of a qualified home.

13           b. "Qualified home" means a single-family home having  
14 an appraised value of no more than \$160,000 which is located  
15 in an enterprise zone, empowerment zone, or Front Porch  
16 Florida Community and which is constructed and occupied by the  
17 owner thereof for residential purposes.

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

20           2. Building materials used in the construction of a  
21 qualified home and the costs of labor associated with the  
22 construction of a qualified home are exempt from the tax  
23 imposed by this chapter upon an affirmative showing to the  
24 satisfaction of the department that the requirements of this  
25 paragraph have been met. This exemption inures to the owner  
26 through a refund of previously paid taxes. To receive this  
27 refund, the owner must file an application under oath with the  
28 department which includes:

29           a. The name and address of the owner.

30           b. The address and assessment roll parcel number of  
31 the home for which a refund is sought.

1           c. A copy of the building permit issued for the home.  
2           d. A certification by the local building code  
3 inspector that the home is substantially completed.  
4           e. A sworn statement, under penalty of perjury, from  
5 the general contractor licensed in this state with whom the  
6 owner contracted to construct the home, which statement lists  
7 the building materials used in the construction of the home  
8 and the actual cost thereof, the labor costs associated with  
9 such construction, and the amount of sales tax paid on these  
10 materials and labor costs. If a general contractor was not  
11 used, the owner shall provide this information in a sworn  
12 statement, under penalty of perjury. Copies of invoices  
13 evidencing payment of sales tax must be attached to the sworn  
14 statement.  
15           f. A sworn statement, under penalty of perjury, from  
16 the owner affirming that he or she is occupying the home for  
17 residential purposes.  
18           3. An application for a refund under this paragraph  
19 must be submitted to the department within 6 months after the  
20 date the home is deemed to be substantially completed by the  
21 local building code inspector. Within 30 working days after  
22 receipt of the application, the department shall determine if  
23 it meets the requirements of this paragraph. A refund approved  
24 pursuant to this paragraph shall be made within 30 days after  
25 formal approval of the application by the department. The  
26 provisions of s. 212.095 do not apply to any refund  
27 application made under this paragraph.  
28           4. The department shall establish by rule an  
29 application form and criteria for establishing eligibility for  
30 exemption under this paragraph.  
31

1           5. The exemption shall apply to purchases of materials  
2 on or after July 1, 2000.

3           (o) Building materials in redevelopment projects.--

4           1. As used in this paragraph, the term:

5           a. "Building materials" means tangible personal  
6 property that becomes a component part of a housing project or  
7 a mixed-use project.

8           b. "Housing project" means the conversion of an  
9 existing manufacturing or industrial building to housing units  
10 in an urban high-crime area, enterprise zone, empowerment  
11 zone, Front Porch Community, designated brownfield area, or  
12 urban infill area and in which the developer agrees to set  
13 aside at least 20 percent of the housing units in the project  
14 for low-income and moderate-income persons.

15           c. "Mixed-use project" means the conversion of an  
16 existing manufacturing or industrial building to mixed-use  
17 units that include artists' studios, art and entertainment  
18 services, or other compatible uses. A mixed-use project must  
19 be located in an urban high-crime area, enterprise zone,  
20 empowerment zone, Front Porch Community, designated brownfield  
21 area, or urban infill area, and the developer must agree to  
22 set aside at least 20 percent of the square footage of the  
23 project for low-income and moderate-income housing.

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

26           2. Building materials used in the construction of a  
27 housing project or mixed-use project are exempt from the tax  
28 imposed by this chapter upon an affirmative showing to the  
29 satisfaction of the department that the requirements of this  
30 paragraph have been met. This exemption inures to the owner  
31 through a refund of previously paid taxes. To receive this

1 refund, the owner must file an application under oath with the  
2 department which includes:  
3       a. The name and address of the owner.  
4       b. The address and assessment roll parcel number of  
5 the project for which a refund is sought.  
6       c. A copy of the building permit issued for the  
7 project.  
8       d. A certification by the local building code  
9 inspector that the project is substantially completed.  
10       e. A sworn statement, under penalty of perjury, from  
11 the general contractor licensed in this state with whom the  
12 owner contracted to construct the project, which statement  
13 lists the building materials used in the construction of the  
14 project and the actual cost thereof, and the amount of sales  
15 tax paid on these materials. If a general contractor was not  
16 used, the owner shall provide this information in a sworn  
17 statement, under penalty of perjury. Copies of invoices  
18 evidencing payment of sales tax must be attached to the sworn  
19 statement.  
20       3. An application for a refund under this paragraph  
21 must be submitted to the department within 6 months after the  
22 date the project is deemed to be substantially completed by  
23 the local building code inspector. Within 30 working days  
24 after receipt of the application, the department shall  
25 determine if it meets the requirements of this paragraph. A  
26 refund approved pursuant to this paragraph shall be made  
27 within 30 days after formal approval of the application by the  
28 department. The provisions of s. 212.095 do not apply to any  
29 refund application made under this paragraph.  
30  
31

1           4. The department shall establish by rule an  
2 application form and criteria for establishing eligibility for  
3 exemption under this paragraph.

4           5. The exemption shall apply to purchases of materials  
5 on or after July 1, 2000.

6           (7) MISCELLANEOUS EXEMPTIONS.--

7           (ff) Certain electricity or steam uses.--

8           1. Subject to the provisions of subparagraph 4.,  
9 charges for electricity or steam used to operate machinery and  
10 equipment at a fixed location in this state when such  
11 machinery and equipment is used to manufacture, process,  
12 compound, produce, or prepare for shipment items of tangible  
13 personal property for sale, or to operate pollution control  
14 equipment, recycling equipment, maintenance equipment, or  
15 monitoring or control equipment used in such operations are  
16 exempt to the extent provided in this paragraph. If 75 percent  
17 or more of the electricity or steam used at the fixed location  
18 is used to operate qualifying machinery or equipment, 100  
19 percent of the charges for electricity or steam used at the  
20 fixed location are exempt. If less than 75 percent but 50  
21 percent or more of the electricity or steam used at the fixed  
22 location is used to operate qualifying machinery or equipment,  
23 50 percent of the charges for electricity or steam used at the  
24 fixed location are exempt. If less than 50 percent of the  
25 electricity or steam used at the fixed location is used to  
26 operate qualifying machinery or equipment, none of the charges  
27 for electricity or steam used at the fixed location are  
28 exempt.

29           2. This exemption applies only to industries  
30 classified under SIC Industry Major Group Numbers 10, 12, 13,  
31 14, 20, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34,

1 35, 36, 37, 38, and 39 and Industry Group Number 212. As used  
2 in this paragraph, "SIC" means those classifications contained  
3 in the Standard Industrial Classification Manual, 1987, as  
4 published by the Office of Management and Budget, Executive  
5 Office of the President.

6 3. Possession by a seller of a written certification  
7 by the purchaser, certifying the purchaser's entitlement to an  
8 exemption permitted by this subsection, relieves the seller  
9 from the responsibility of collecting the tax on the  
10 nontaxable amounts, and the department shall look solely to  
11 the purchaser for recovery of such tax if it determines that  
12 the purchaser was not entitled to the exemption.

13 4. Such exemption shall be applied as follows:

14 ~~a. Beginning July 1, 1996, 20 percent of the charges~~  
15 ~~for such electricity shall be exempt.~~

16 ~~b. Beginning July 1, 1997, 40 percent of the charges~~  
17 ~~for such electricity shall be exempt.~~

18 ~~c. Beginning July 1, 1998, 60 percent of the charges~~  
19 ~~for such electricity or steam shall be exempt.~~

20 ~~d. Beginning July 1, 1999, 80 percent of the charges~~  
21 ~~for such electricity or steam shall be exempt.~~

22 ~~e. Beginning July 1, 2000, 100 percent of the charges~~  
23 ~~for such electricity or steam shall be exempt.~~

24 5. Notwithstanding any other provision in this  
25 paragraph to the contrary, in order to receive the exemption  
26 provided in this paragraph a taxpayer must first register with  
27 the WAGES Program Business Registry established by the local  
28 WAGES coalition for the area in which the taxpayer is located.  
29 Such registration establishes a commitment on the part of the  
30 taxpayer to hire WAGES program participants to the maximum  
31 extent possible consistent with the nature of their business.

1           ~~6.a. In order to determine whether the exemption~~  
2 ~~provided in this paragraph from the tax on charges for~~  
3 ~~electricity or steam has an effect on retaining or attracting~~  
4 ~~companies to this state, the Office of Program Policy Analysis~~  
5 ~~and Government Accountability shall monitor and report on the~~  
6 ~~industries receiving the exemption.~~

7           ~~b. The report shall be submitted no later than January~~  
8 ~~1, 2001, and must be comprehensive in scope, but, at a~~  
9 ~~minimum, must be conducted in such a manner as to specifically~~  
10 ~~determine the number of companies within each SIC Industry~~  
11 ~~Major Group receiving the exemption as of September 1, 2000,~~  
12 ~~the number of individuals employed by companies within each~~  
13 ~~SIC Industry Major Group receiving the exemption as of~~  
14 ~~September 1, 2000, whether the change, if any, in such number~~  
15 ~~of companies or employees is attributable to the exemption~~  
16 ~~provided in this paragraph, whether it would be sound public~~  
17 ~~policy to continue or discontinue the exemption, and the~~  
18 ~~consequences of doing so.~~

19           ~~c. The report shall be submitted to the President of~~  
20 ~~the Senate, the Speaker of the House of Representatives, the~~  
21 ~~Senate Minority Leader, and the House Minority Leader.~~

22           ~~(zz) Certain repair and labor charges.--~~

23           1. Subject to the provisions of subparagraphs 2. and  
24 3., there is exempt from the tax imposed by this chapter all  
25 labor charges for the repair of, and parts and materials used  
26 in the repair of and incorporated into, industrial machinery  
27 and equipment which is used for the manufacture, processing,  
28 compounding, production, or preparation for shipping of items  
29 of tangible personal property at a fixed location within this  
30 state.

31

1           2. This exemption applies only to industries  
2 classified under SIC Industry Major Group Numbers 10, 12, 13,  
3 14, 20, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34,  
4 35, 36, 37, 38, and 39 and Industry Group Number 212. As used  
5 in this subparagraph, "SIC" means those classifications  
6 contained in the Standard Industrial Classification Manual,  
7 1987, as published by the Office of Management and Budget,  
8 Executive Office of the President.

9           3. This exemption shall be applied as follows:

10           ~~a. Beginning July 1, 1999, 25 percent of such charges~~  
11 ~~for repair parts and labor shall be exempt.~~

12           a.b. Beginning July 1, 2000, 50 percent of such  
13 charges for repair parts and labor shall be exempt.

14           b.e. Beginning July 1, 2001, 75 percent of such  
15 charges for repair parts and labor shall be exempt.

16           c.d. Beginning July 1, 2002, 100 percent of such  
17 charges for repair parts and labor shall be exempt.

18  
19 Exemptions provided to any entity by this subsection shall not  
20 inure to any transaction otherwise taxable under this chapter  
21 when payment is made by a representative or employee of such  
22 entity by any means, including, but not limited to, cash,  
23 check, or credit card even when that representative or  
24 employee is subsequently reimbursed by such entity.

25           (17) EXEMPTIONS; CERTAIN GOVERNMENT CONTRACTORS.--

26           (d) The exemption provided in this subsection applies  
27 as follows:

28           ~~1. Beginning July 1, 1999, the tax imposed by this~~  
29 ~~chapter shall be applicable to 80 percent of the sales price~~  
30 ~~or cost price of such overhead materials.~~

1           ~~1.2.~~ Beginning July 1, 2000, the tax imposed by this  
2 chapter shall be applicable to 60 percent of the sales price  
3 or cost price of such overhead materials.

4           ~~2.3.~~ Beginning July 1, 2001, the tax imposed by this  
5 chapter shall be applicable to 40 percent of the sales price  
6 or cost price of such overhead materials.

7           ~~3.4.~~ Beginning July 1, 2002, the tax imposed by this  
8 chapter shall be applicable to 20 percent of the sales price  
9 or cost price of such overhead materials.

10           ~~4.5.~~ Beginning July 1, 2003, the entire sales price or  
11 cost price of such overhead materials is exempt from the tax  
12 imposed by this chapter.

13  
14 The exemption provided in this subsection does not apply to  
15 any part of the cost of overhead materials allocated to a  
16 contract that is not a qualifying contract.

17  
18           Reviser's note.---Paragraphs (5)(g) and (h) are  
19 amended to delete references to a past date  
20 that are no longer necessary. Paragraphs  
21 (5)(n) and (o) are amended to clarify  
22 references to local building code inspectors to  
23 conform with ch. 2000-372, Laws of Florida.  
24 Paragraph (7)(ff) is amended to delete material  
25 setting sales tax exemption percentages for  
26 certain electricity or steam uses for July 1,  
27 1996, through June 30, 2000, and material  
28 relating to submittal of a report on the  
29 exemption due no later than January 1, 2001.  
30 Paragraph (7)(zz) is amended to delete material  
31 setting a sales tax exemption percentage for

1           certain repair and labor charges for July 1,  
2           1999, through June 30, 2000. Paragraph (17)(d)  
3           is amended to delete material setting a sales  
4           tax exemption percentage for specified overhead  
5           materials for July 1, 1999, through June 30,  
6           2000.  
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