

By Senator Carlton

24-522A-01

See HB 145 and HB 205

1 A bill to be entitled
2 An act relating to enterprise zones; creating
3 s. 290.00694, F.S.; authorizing the Office of
4 Tourism, Trade, and Economic Development to
5 designate an enterprise zone in Sarasota
6 County; providing requirements with respect
7 thereto; amending s. 290.00555, F.S.; removing
8 the December 31, 1999, deadline for creation of
9 satellite enterprise zones by certain
10 municipalities and authorizing creation of such
11 zones effective retroactively to that date;
12 providing for refund of sales and use taxes
13 paid after that date which would have been
14 eligible for certain exemptions or credits;
15 providing an effective date.

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

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19 Section 1. Section 290.00694, Florida Statutes, is
20 created to read:

21 290.00694 Enterprise zone designation for Sarasota
22 County or Sarasota County and Sarasota.--Sarasota County, or
23 Sarasota County and the City of Sarasota jointly, may apply to
24 the Office of Tourism, Trade, and Economic Development for
25 designation of one enterprise zone within the county, or
26 within both the county and the municipality, which zone
27 encompasses an area that is south of the north county line,
28 west of Tuttle Avenue, north of 10th Street, and east of U.S.
29 Highway 41. The application must be submitted by December 31,
30 2001, and must comply with the requirements of s. 290.0055.
31 Notwithstanding the provisions of s. 290.0065 limiting the

1 total number of enterprise zones designated and the number of
2 enterprise zones within a population category, the Office of
3 Tourism, Trade, and Economic Development may designate one
4 enterprise zone under this section. The Office of Tourism,
5 Trade, and Economic Development shall establish the initial
6 effective date of the enterprise zone designated under this
7 section.

8 Section 2. Section 290.00555, Florida Statutes, is
9 amended to read:

10 290.00555 Satellite enterprise zones.--~~Before December~~
11 ~~31, 1999,~~Any municipality an area of which has previously
12 received designation as an enterprise zone in the population
13 category described in s. 290.0065(3)(a)3. may create a
14 satellite enterprise zone not exceeding 1.5 square miles in
15 area outside of and, notwithstanding anything contained in s.
16 290.0055(4), or any other law, in addition to the previously
17 designated enterprise zone boundaries. The Office of Tourism,
18 Trade, and Economic Development shall amend the boundaries of
19 the areas previously designated by any such municipality as
20 enterprise zones upon receipt of a resolution adopted by the
21 municipality describing the satellite enterprise zone areas,
22 as long as the additional areas are consistent with the
23 categories, criteria, and limitations imposed by s. 290.0055.
24 However, the requirements imposed by s. 290.0055(4)(d) do not
25 apply to such satellite enterprise zone areas.

26 Section 3. Satellite enterprise zones may be created
27 pursuant to section 290.00555, Florida Statutes, effective
28 retroactively to December 31, 1999. Any sales and use taxes
29 paid within such a zone during the period beginning December
30 31, 1999, and ending on the date of the creation of the zone
31 which would have been eligible for the exemptions or credits

1 granted by sections 212.08(5)(g) and (h) and (15) and 212.096,
2 Florida Statutes, shall be recoverable only as a refund as
3 provided in section 215.26, Florida Statutes. It is the intent
4 of the Legislature that this act be deemed remedial in effect.

5 Section 4. This act shall take effect upon becoming a
6 law.

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9 LEGISLATIVE SUMMARY

10 Authorizes the Office of Tourism, Trade, and Economic
11 Development to designate an enterprise zone in a
12 specified area in Sarasota County and provides
13 requirements with respect thereto. Removes the December
14 31, 1999, deadline for creation of satellite enterprise
15 zones by certain municipalities and authorizes creation
of such zones effective retroactively to that date.
Provides for refund of sales and use taxes paid after
that date which would have been eligible for certain
exemptions or credits.