

Bill No. CS for SB 1186

Amendment No.      Barcode 283902

	CHAMBER ACTION	
<u>Senate</u>		<u>House</u>

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Senator Clary moved the following amendment:

**Senate Amendment (with title amendment)**  
Delete everything after the enacting clause

and insert:

Section 1. Paragraphs (a) and (b) of subsection (2) of section 288.0655, Florida Statutes, are amended to read:

288.0655 Rural Infrastructure Fund.--

(2)(a) Funds appropriated by the Legislature shall be distributed by the office through ~~a grant programs~~ program that maximize ~~maximizes~~ the use of federal, local, and private resources, including, but not limited to, those available under the Small Cities Community Development Block Grant Program.

(b) To facilitate access of rural communities and rural areas of critical economic concern as defined by the Rural Economic Development Initiative to infrastructure funding programs of the Federal Government, such as those offered by the United States Department of Agriculture and the United States Department of Commerce, and state programs,

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1 including those offered by Rural Economic Development  
2 Initiative agencies, and to facilitate local government or  
3 private infrastructure funding efforts,the office may award  
4 grants ~~to applicants for such federal programs~~ for up to 30  
5 percent of the total infrastructure project cost. Eligible  
6 projects must be related to specific job-creation or  
7 job-retention ~~job-creating~~ opportunities. Eligible projects  
8 may also include improving any inadequate infrastructure that  
9 has resulted in regulatory action that prohibits economic or  
10 community growth or reducing the costs to community users of  
11 proposed infrastructure improvements that exceed such costs in  
12 comparable communities.Eligible uses of funds shall include  
13 improvements to public infrastructure for industrial or  
14 commercial sites and upgrades to or development of public  
15 tourism infrastructure. Authorized infrastructure may include  
16 the following public or public-private partnership facilities:  
17 storm water systems; telecommunications facilities; roads or  
18 other remedies to transportation impediments; nature-based  
19 tourism facilities; or other physical requirements necessary  
20 to facilitate tourism, trade, and economic development  
21 activities in the community. Authorized infrastructure may  
22 also include publicly owned self-powered nature-based tourism  
23 facilities and additions to the distribution facilities of the  
24 existing natural gas utility as defined in s. 366.04(3)(c),  
25 the existing electric utility as defined in s. 366.02, or the  
26 existing water or wastewater utility as defined in s.  
27 367.021(12), or any other existing water or wastewater  
28 facility, which owns a gas or electric distribution system or  
29 a water or wastewater system in this state where:  
30       1. A contribution-in-aid of construction is required  
31 to serve public or public-private partnership facilities under

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1 the tariffs of any natural gas, electric, water, or wastewater  
2 utility as defined herein; and

3 2. Such utilities as defined herein are willing and  
4 able to provide such service.

5 Section 2. Paragraphs (b) and (c) of subsection (3) of  
6 section 288.095, Florida Statutes, are amended to read:

7 288.095 Economic Development Trust Fund.--

8 (3)

9 (b) The total amount of tax refund claims approved for  
10 payment by the Office of Tourism, Trade, and Economic  
11 Development based on actual project performance may not exceed  
12 the amount appropriated to the Economic Development Incentives  
13 Account for such purposes for the fiscal year. In the event  
14 the Legislature does not appropriate an amount sufficient to  
15 satisfy estimates ~~projections~~ by the office for tax refunds  
16 under ss. 288.1045 and 288.106 in a fiscal year, the Office of  
17 Tourism, Trade, and Economic Development shall, not later than  
18 July 15 of such year, determine the proportion of each refund  
19 claim which shall be paid by dividing the amount appropriated  
20 for tax refunds for the fiscal year by the estimated ~~projected~~  
21 total of refund claims for the fiscal year. The amount of each  
22 claim for a tax refund shall be multiplied by the resulting  
23 quotient. If, after the payment of all such refund claims,  
24 funds remain in the Economic Development Incentives Account  
25 for tax refunds, the office shall recalculate the proportion  
26 for each refund claim and adjust the amount of each claim  
27 accordingly.

28 (c) By December 31 ~~September 30~~ of each year,  
29 Enterprise Florida, Inc., the Office of Tourism, Trade, and  
30 Economic Development shall submit a complete and detailed  
31 report to the Governor, the President of the Senate, the

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1 Speaker of the House of Representatives, and the director of  
2 the Office of Tourism, Trade, and Economic Development board  
3 ~~of directors of Enterprise Florida, Inc., created under part~~  
4 ~~VII of this chapter,~~of all applications received,  
5 recommendations made to the Office of Tourism, Trade, and  
6 Economic Development,final decisions issued, tax refund  
7 agreements executed, and tax refunds paid or other payments  
8 made under all programs funded out of the Economic Development  
9 Incentives Account, including analyses of benefits and costs,  
10 types of projects supported, and employment and investment  
11 created. Enterprise Florida, Inc.,~~The Office of Tourism,~~  
12 ~~Trade, and Economic Development~~ shall also include a separate  
13 analysis of the impact of such tax refunds on state enterprise  
14 zones designated pursuant to s. 290.0065, rural communities,  
15 brownfield areas, and distressed urban communities. By  
16 ~~December 1 of each year, the board of directors of Enterprise~~  
17 ~~Florida, Inc., shall review and comment on the report, and the~~  
18 ~~board shall submit the report, together with the comments of~~  
19 ~~the board, to the Governor, the President of the Senate, and~~  
20 ~~the Speaker of the House of Representatives.~~The report must  
21 discuss whether the authority and moneys appropriated by the  
22 Legislature to the Economic Development Incentives Account  
23 were managed and expended in a prudent, fiducially sound  
24 manner. The Office of Tourism, Trade, and Economic Development  
25 shall assist Enterprise Florida, Inc., in the collection of  
26 data related to business performance and incentive payments.

27 Section 3. Section 288.1045, Florida Statutes, is  
28 amended to read:

29 288.1045 Qualified defense contractor tax refund  
30 program.--

31 (1) DEFINITIONS.--As used in this section:

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1 (a) "Consolidation of a Department of Defense  
2 contract" means the consolidation of one or more of an  
3 applicant's facilities under one or more Department of Defense  
4 contracts either from outside this state or from inside and  
5 outside this state, into one or more of the applicant's  
6 facilities inside this state.

7 (b) "Average wage in the area" means the average of  
8 all wages and salaries in the state, the county, or in the  
9 standard metropolitan area in which the business unit is  
10 located.

11 (c) "Applicant" means any business entity that holds a  
12 valid Department of Defense contract or any business entity  
13 that is a subcontractor under a valid Department of Defense  
14 contract or any business entity that holds a valid contract  
15 for the reuse of a defense-related facility, including all  
16 members of an affiliated group of corporations as defined in  
17 s. 220.03(1)(b).

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

20 (e) "Department of Defense contract" means a  
21 competitively bid Department of Defense contract or  
22 subcontract or a competitively bid federal agency contract or  
23 subcontract issued on behalf of the Department of Defense for  
24 manufacturing, assembling, fabricating, research, development,  
25 or design with a duration of 2 or more years, but excluding  
26 any contract to provide goods, improvements to real or  
27 tangible property, or services directly to or for any  
28 particular military base or installation in this state. The  
29 term includes contracts or subcontracts for products or  
30 services for military use which contracts or subcontracts are  
31 approved by the United States Department of Defense, the

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1 United States Department of State, or the United States Coast  
2 Guard.

3 (f) "New Department of Defense contract" means a  
4 Department of Defense contract entered into after the date  
5 application for certification as a qualified applicant is made  
6 and after January 1, 1994.

7 (g) "Jobs" means full-time equivalent positions,  
8 consistent with the use of such terms by the Agency for  
9 Workforce Innovation ~~Department of Labor and Employment~~  
10 ~~Security~~ for the purpose of unemployment compensation tax,  
11 resulting directly from a project in this state. This number  
12 does not include temporary construction jobs involved with the  
13 construction of facilities for the project.

14 (h) "Nondefense production jobs" means employment  
15 exclusively for activities that, directly or indirectly, are  
16 unrelated to the Department of Defense.

17 (i) "Project" means any business undertaking in this  
18 state under a new Department of Defense contract,  
19 consolidation of a Department of Defense contract, or  
20 conversion of defense production jobs over to nondefense  
21 production jobs or reuse of defense-related facilities.

22 (j) "Qualified applicant" means an applicant that has  
23 been approved by the director to be eligible for tax refunds  
24 pursuant to this section.

25 (k) "Director" means the director of the Office of  
26 Tourism, Trade, and Economic Development.

27 (l) "Taxable year" means the same as in s.  
28 220.03(1)(z).

29 (m) "Fiscal year" means the fiscal year of the state.

30 (n) "Business unit" means an employing unit, as  
31 defined in s. 443.036, that is registered with the Agency for

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1 ~~Workforce Innovation Department of Labor and Employment~~  
 2 ~~Security~~ for unemployment compensation purposes or means a  
 3 subcategory or division of an employing unit that is accepted  
 4 by the ~~Agency for Workforce Innovation Department of Labor and~~  
 5 ~~Employment Security~~ as a reporting unit.

6 (o) "Local financial support" means funding from local  
 7 sources, public or private, which is paid to the Economic  
 8 Development Trust Fund and which is equal to 20 percent of the  
 9 annual tax refund for a qualified applicant. Local financial  
 10 support may include excess payments made to a utility company  
 11 under a designated program to allow decreases in service by  
 12 the utility company under conditions, regardless of when  
 13 application is made. A qualified applicant may not provide,  
 14 directly or indirectly, more than 5 percent of such funding in  
 15 any fiscal year. The sources of such funding may not include,  
 16 directly or indirectly, state funds appropriated from the  
 17 General Revenue Fund or any state trust fund, excluding tax  
 18 revenues shared with local governments pursuant to law.

19 (p) "Contract for reuse of a defense-related facility"  
 20 means a contract with a duration of 2 or more years for the  
 21 use of a facility for manufacturing, assembling, fabricating,  
 22 research, development, or design of tangible personal  
 23 property, but excluding any contract to provide goods,  
 24 improvements to real or tangible property, or services  
 25 directly to or for any particular military base or  
 26 installation in this state. Such facility must be located  
 27 within a port, as defined in s. 313.21, and have been occupied  
 28 by a business entity that held a valid Department of Defense  
 29 contract or occupied by any branch of the Armed Forces of the  
 30 United States, within 1 year of any contract being executed  
 31 for the reuse of such facility. A contract for reuse of a

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1 defense-related facility may not include any contract for  
2 reuse of such facility for any Department of Defense contract  
3 for manufacturing, assembling, fabricating, research,  
4 development, or design.

5 (q) "Local financial support exemption option" means  
6 the option to exercise an exemption from the local financial  
7 support requirement available to any applicant whose project  
8 is located in a county designated by the Rural Economic  
9 Development Initiative, if the county commissioners of the  
10 county in which the project will be located adopt a resolution  
11 requesting that the applicant's project be exempt from the  
12 local financial support requirement. Any applicant that  
13 exercises this option is not eligible for more than 80 percent  
14 of the total tax refunds allowed such applicant under this  
15 section.

16 (2) GRANTING OF A TAX REFUND; ELIGIBLE AMOUNTS.--

17 (a) There shall be allowed, from the Economic  
18 Development Trust Fund, a refund to a qualified applicant for  
19 the amount of eligible taxes certified by the director which  
20 were paid by such qualified applicant. The total amount of  
21 refunds for all fiscal years for each qualified applicant  
22 shall be determined pursuant to subsection (3). The annual  
23 amount of a refund to a qualified applicant shall be  
24 determined pursuant to subsection (5).

25 (b) A qualified applicant may not be qualified for any  
26 project to receive more than \$5,000 times the number of jobs  
27 provided in the tax refund agreement pursuant to subparagraph  
28 (4)(a)1. A qualified applicant may not receive refunds of more  
29 than 25 percent of the total tax refunds provided in the tax  
30 refund agreement pursuant to subparagraph (4)(a)1. in any  
31 fiscal year, provided that no qualified applicant may receive



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1 more than \$2.5 million in tax refunds pursuant to this section  
2 in any fiscal year.

3 (c) A qualified applicant may not receive more than  
4 \$7.5 million in tax refunds pursuant to this section in all  
5 fiscal years.

6 (d) Contingent upon an annual appropriation by the  
7 Legislature, the director may approve not more in tax refunds  
8 than the amount appropriated to the Economic Development Trust  
9 Fund for tax refunds, for a fiscal year pursuant to subsection  
10 (5) and s. 288.095.

11 (e) For the first 6 months of each fiscal year, the  
12 director shall set aside 30 percent of the amount appropriated  
13 for refunds pursuant to this section by the Legislature to  
14 provide tax refunds only to qualified applicants who employ  
15 500 or fewer full-time employees in this state. Any  
16 unencumbered funds remaining undisbursed from this set-aside  
17 at the end of the 6-month period may be used to provide tax  
18 refunds for any qualified applicants pursuant to this section.

19 (f) After entering into a tax refund agreement  
20 pursuant to subsection (4), a qualified applicant may receive  
21 refunds from the Economic Development Trust Fund for the  
22 following taxes due and paid by the qualified applicant  
23 beginning with the applicant's first taxable year that begins  
24 after entering into the agreement:

25 1. Taxes on sales, use, and other transactions paid  
26 pursuant to chapter 212.

27 2. Corporate income taxes paid pursuant to chapter  
28 220.

29 3. Intangible personal property taxes paid pursuant to  
30 chapter 199.

31 4. Emergency excise taxes paid pursuant to chapter

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1 221.

2 5. Excise taxes paid on documents pursuant to chapter  
3 201.

4 6. Ad valorem taxes paid, as defined in s.  
5 220.03(1)(a) on June 1, 1996.

6  
7 However, a qualified applicant may not receive a tax refund  
8 pursuant to this section for any amount of credit, refund, or  
9 exemption granted such contractor for any of such taxes. If a  
10 refund for such taxes is provided by the office, which taxes  
11 are subsequently adjusted by the application of any credit,  
12 refund, or exemption granted to the qualified applicant other  
13 than that provided in this section, the qualified applicant  
14 shall reimburse the Economic Development Trust Fund for the  
15 amount of such credit, refund, or exemption. A qualified  
16 applicant must notify and tender payment to the office within  
17 20 days after receiving a credit, refund, or exemption, other  
18 than that provided in this section.

19 (g) Any qualified applicant who fraudulently claims  
20 this refund is liable for repayment of the refund to the  
21 Economic Development Trust Fund plus a mandatory penalty of  
22 200 percent of the tax refund which shall be deposited into  
23 the General Revenue Fund. Any qualified applicant who  
24 fraudulently claims this refund commits a felony of the third  
25 degree, punishable as provided in s. 775.082, s. 775.083, or  
26 s. 775.084.

27 (h) Funds made available pursuant to this section may  
28 not be expended in connection with the relocation of a  
29 business from one community to another community in this state  
30 unless the Office of Tourism, Trade, and Economic Development  
31 determines that without such relocation the business will move

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1 outside this state or determines that the business has a  
2 compelling economic rationale for the relocation which creates  
3 additional jobs.

4 (3) APPLICATION PROCESS; REQUIREMENTS; AGENCY  
5 DETERMINATION.--

6 (a) To apply for certification as a qualified  
7 applicant pursuant to this section, an applicant must file an  
8 application with the office which satisfies the requirements  
9 of paragraphs (b) and (e), paragraphs (c) and (e), or  
10 paragraphs (d) and (e). An applicant may not apply for  
11 certification pursuant to this section after a proposal has  
12 been submitted for a new Department of Defense contract, after  
13 the applicant has made the decision to consolidate an existing  
14 Department of Defense contract in this state for which such  
15 applicant is seeking certification, or after the applicant has  
16 made the decision to convert defense production jobs to  
17 nondefense production jobs for which such applicant is seeking  
18 certification.

19 (b) Applications for certification based on the  
20 consolidation of a Department of Defense contract or a new  
21 Department of Defense contract must be submitted to the office  
22 as prescribed by the office and must include, but are not  
23 limited to, the following information:

24 1. The applicant's federal employer identification  
25 number, the applicant's Florida sales tax registration number,  
26 and a notarized signature of an officer of the applicant.

27 2. The permanent location of the manufacturing,  
28 assembling, fabricating, research, development, or design  
29 facility in this state at which the project is or is to be  
30 located.

31 3. The Department of Defense contract numbers of the

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1 contract to be consolidated, the new Department of Defense  
2 contract number, or the "RFP" number of a proposed Department  
3 of Defense contract.

4 4. The date the contract was executed or is expected  
5 to be executed, and the date the contract is due to expire or  
6 is expected to expire.

7 5. The commencement date for project operations under  
8 the contract in this state.

9 6. The number of net new full-time equivalent Florida  
10 jobs included in this state which are or will be dedicated to  
11 the project as of December 31 of each during the year and the  
12 average wage of such jobs.

13 7. The total number of full-time equivalent employees  
14 employed by the applicant in this state.

15 8. The percentage of the applicant's gross receipts  
16 derived from Department of Defense contracts during the 5  
17 taxable years immediately preceding the date the application  
18 is submitted.

19 9. The amount of:

20 a. Taxes on sales, use, and other transactions paid  
21 pursuant to chapter 212;

22 b. Corporate income taxes paid pursuant to chapter  
23 220;

24 c. Intangible personal property taxes paid pursuant to  
25 chapter 199;

26 d. Emergency excise taxes paid pursuant to chapter  
27 221;

28 e. Excise taxes paid on documents pursuant to chapter  
29 201; and

30 f. Ad valorem taxes paid

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1 during the 5 fiscal years immediately preceding the date of  
2 the application, and the projected amounts of such taxes to be  
3 due in the 3 fiscal years immediately following the date of  
4 the application.

5 10. The estimated amount of tax refunds to be claimed  
6 for ~~in~~ each fiscal year.

7 11. A brief statement concerning the applicant's need  
8 for tax refunds, and the proposed uses of such refunds by the  
9 applicant.

10 12. A resolution adopted by the county commissioners  
11 of the county in which the project will be located, which  
12 recommends the applicant be approved as a qualified applicant,  
13 and which indicates that the necessary commitments of local  
14 financial support for the applicant exist. Prior to the  
15 adoption of the resolution, the county commission may review  
16 the proposed public or private sources of such support and  
17 determine whether the proposed sources of local financial  
18 support can be provided or, for any applicant whose project is  
19 located in a county designated by the Rural Economic  
20 Development Initiative, a resolution adopted by the county  
21 commissioners of such county requesting that the applicant's  
22 project be exempt from the local financial support  
23 requirement.

24 13. Any additional information requested by the  
25 office.

26 (c) Applications for certification based on the  
27 conversion of defense production jobs to nondefense production  
28 jobs must be submitted to the office as prescribed by the  
29 office and must include, but are not limited to, the following  
30 information:

31 1. The applicant's federal employer identification

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1 number, the applicant's Florida sales tax registration number,  
2 and a notarized signature of an officer of the applicant.

3 2. The permanent location of the manufacturing,  
4 assembling, fabricating, research, development, or design  
5 facility in this state at which the project is or is to be  
6 located.

7 3. The Department of Defense contract numbers of the  
8 contract under which the defense production jobs will be  
9 converted to nondefense production jobs.

10 4. The date the contract was executed, and the date  
11 the contract is due to expire or is expected to expire, or was  
12 canceled.

13 5. The commencement date for the nondefense production  
14 operations in this state.

15 6. The number of net new full-time equivalent Florida  
16 jobs included in this state which are or will be dedicated to  
17 the nondefense production project as of December 31 of each  
18 during the year and the average wage of such jobs.

19 7. The total number of full-time equivalent employees  
20 employed by the applicant in this state.

21 8. The percentage of the applicant's gross receipts  
22 derived from Department of Defense contracts during the 5  
23 taxable years immediately preceding the date the application  
24 is submitted.

25 9. The amount of:

26 a. Taxes on sales, use, and other transactions paid  
27 pursuant to chapter 212;

28 b. Corporate income taxes paid pursuant to chapter  
29 220;

30 c. Intangible personal property taxes paid pursuant to  
31 chapter 199;

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- 1           d. Emergency excise taxes paid pursuant to chapter
- 2 221;
- 3           e. Excise taxes paid on documents pursuant to chapter
- 4 201; and
- 5           f. Ad valorem taxes paid
- 6
- 7 during the 5 fiscal years immediately preceding the date of
- 8 the application, and the projected amounts of such taxes to be
- 9 due in the 3 fiscal years immediately following the date of
- 10 the application.
- 11           10. The estimated amount of tax refunds to be claimed
- 12 for ~~in~~ each fiscal year.
- 13           11. A brief statement concerning the applicant's need
- 14 for tax refunds, and the proposed uses of such refunds by the
- 15 applicant.
- 16           12. A resolution adopted by the county commissioners
- 17 of the county in which the project will be located, which
- 18 recommends the applicant be approved as a qualified applicant,
- 19 and which indicates that the necessary commitments of local
- 20 financial support for the applicant exist. Prior to the
- 21 adoption of the resolution, the county commission may review
- 22 the proposed public or private sources of such support and
- 23 determine whether the proposed sources of local financial
- 24 support can be provided or, for any applicant whose project is
- 25 located in a county designated by the Rural Economic
- 26 Development Initiative, a resolution adopted by the county
- 27 commissioners of such county requesting that the applicant's
- 28 project be exempt from the local financial support
- 29 requirement.
- 30           13. Any additional information requested by the
- 31 office.

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1 (d) Applications for certification based on a contract  
2 for reuse of a defense-related facility must be submitted to  
3 the office as prescribed by the office and must include, but  
4 are not limited to, the following information:

5 1. The applicant's Florida sales tax registration  
6 number and a notarized signature of an officer of the  
7 applicant.

8 2. The permanent location of the manufacturing,  
9 assembling, fabricating, research, development, or design  
10 facility in this state at which the project is or is to be  
11 located.

12 3. The business entity holding a valid Department of  
13 Defense contract or branch of the Armed Forces of the United  
14 States that previously occupied the facility, and the date  
15 such entity last occupied the facility.

16 4. A copy of the contract to reuse the facility, or  
17 such alternative proof as may be prescribed by the office that  
18 the applicant is seeking to contract for the reuse of such  
19 facility.

20 5. The date the contract to reuse the facility was  
21 executed or is expected to be executed, and the date the  
22 contract is due to expire or is expected to expire.

23 6. The commencement date for project operations under  
24 the contract in this state.

25 7. The number of net new full-time equivalent Florida  
26 jobs included in this state which are or will be dedicated to  
27 the project as of December 31 of each ~~during the~~ year and the  
28 average wage of such jobs.

29 8. The total number of full-time equivalent employees  
30 employed by the applicant in this state.

31 9. The amount of:



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- 1 a. Taxes on sales, use, and other transactions paid
- 2 pursuant to chapter 212.
- 3 b. Corporate income taxes paid pursuant to chapter
- 4 220.
- 5 c. Intangible personal property taxes paid pursuant to
- 6 chapter 199.
- 7 d. Emergency excise taxes paid pursuant to chapter
- 8 221.
- 9 e. Excise taxes paid on documents pursuant to chapter
- 10 201.
- 11 f. Ad valorem taxes paid during the 5 fiscal years
- 12 immediately preceding the date of the application, and the
- 13 projected amounts of such taxes to be due in the 3 fiscal
- 14 years immediately following the date of the application.
- 15 10. The estimated amount of tax refunds to be claimed
- 16 for ~~in~~ each fiscal year.
- 17 11. A brief statement concerning the applicant's need
- 18 for tax refunds, and the proposed uses of such refunds by the
- 19 applicant.
- 20 12. A resolution adopted by the county commissioners
- 21 of the county in which the project will be located, which
- 22 recommends the applicant be approved as a qualified applicant,
- 23 and which indicates that the necessary commitments of local
- 24 financial support for the applicant exist. Prior to the
- 25 adoption of the resolution, the county commission may review
- 26 the proposed public or private sources of such support and
- 27 determine whether the proposed sources of local financial
- 28 support can be provided or, for any applicant whose project is
- 29 located in a county designated by the Rural Economic
- 30 Development Initiative, a resolution adopted by the county
- 31 commissioners of such county requesting that the applicant's

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1 project be exempt from the local financial support  
2 requirement.

3 13. Any additional information requested by the  
4 office.

5 (e) To qualify for review by the office, the  
6 application of an applicant must, at a minimum, establish the  
7 following to the satisfaction of the office:

8 1. The jobs proposed to be provided under the  
9 application, pursuant to subparagraph (b)6. or subparagraph  
10 (c)6., must pay an estimated annual average wage equaling at  
11 least 115 percent of the average wage in the area where the  
12 project is to be located.

13 2. The consolidation of a Department of Defense  
14 contract must result in a net increase of at least 25 percent  
15 in the number of jobs at the applicant's facilities in this  
16 state or the addition of at least 80 jobs at the applicant's  
17 facilities in this state.

18 3. The conversion of defense production jobs to  
19 nondefense production jobs must result in net increases in  
20 nondefense employment at the applicant's facilities in this  
21 state.

22 4. The Department of Defense contract cannot allow the  
23 business to include the costs of relocation or retooling in  
24 its base as allowable costs under a cost-plus, or similar,  
25 contract.

26 5. A business unit of the applicant must have derived  
27 not less than 60 ~~70~~ percent of its gross receipts in this  
28 state from Department of Defense contracts over the  
29 applicant's last fiscal year, and must have derived not less  
30 than an average of 60 ~~80~~ percent of its gross receipts in this  
31 state from Department of Defense contracts over the 5 years

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1 preceding the date an application is submitted pursuant to  
2 this section. This subparagraph does not apply to any  
3 application for certification based on a contract for reuse of  
4 a defense-related facility.

5           6. The reuse of a defense-related facility must result  
6 in the creation of at least 100 jobs at such facility.

7           (f) Each application meeting the requirements of  
8 paragraphs (b) and (e), paragraphs (c) and (e), or paragraphs  
9 (d) and (e) must be submitted to the office for a  
10 determination of eligibility. The office shall review,  
11 evaluate, and score each application based on, but not limited  
12 to, the following criteria:

13           1. Expected contributions to the state strategic  
14 economic development plan adopted by Enterprise Florida, Inc.,  
15 taking into account the extent to which the project  
16 contributes to the state's high-technology base, and the  
17 long-term impact of the project and the applicant on the  
18 state's economy.

19           2. The economic benefit of the jobs created or  
20 retained by the project in this state, taking into account the  
21 cost and average wage of each job created or retained, and the  
22 potential risk to existing jobs.

23           3. The amount of capital investment to be made by the  
24 applicant in this state.

25           4. The local commitment and support for the project  
26 and applicant.

27           5. The impact of the project on the local community,  
28 taking into account the unemployment rate for the county where  
29 the project will be located.

30           6. The dependence of the local community on the  
31 defense industry.

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1           7. The impact of any tax refunds granted pursuant to  
2 this section on the viability of the project and the  
3 probability that the project will occur in this state if such  
4 tax refunds are granted to the applicant, taking into account  
5 the expected long-term commitment of the applicant to economic  
6 growth and employment in this state.

7           8. The length of the project, or the expected  
8 long-term commitment to this state resulting from the project.

9           (g) The office shall forward its written findings and  
10 evaluation on each application meeting the requirements of  
11 paragraphs (b) and (e), paragraphs (c) and (e), or paragraphs  
12 (d) and (e) to the director within 60 calendar days after ~~of~~  
13 receipt of a complete application. The office shall notify  
14 each applicant when its application is complete, and when the  
15 60-day period begins. In its written report to the director,  
16 the office shall specifically address each of the factors  
17 specified in paragraph (f), and shall make a specific  
18 assessment with respect to the minimum requirements  
19 established in paragraph (e). The office shall include in its  
20 report projections of the tax refunds the applicant would be  
21 eligible to receive ~~refund claims that will be sought by the~~  
22 ~~applicant~~ in each fiscal year based on the creation and  
23 maintenance of the net new Florida jobs specified in  
24 subparagraphs (b)6., (c)6., or (d)7. as of December 31 of the  
25 preceding state fiscal year ~~information submitted in the~~  
26 ~~application.~~

27           (h) Within 30 days after receipt of the office's  
28 findings and evaluation, the director shall issue a letter of  
29 certification which ~~enter a final order that~~ either approves  
30 or disapproves an application. The decision must be in writing  
31 and provide the justifications for either approval or

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1 disapproval. If appropriate, the director shall enter into a  
2 written agreement with the qualified applicant pursuant to  
3 subsection (4).

4 (i) The director may not certify ~~enter any final order~~  
5 ~~that certifies~~ any applicant as a qualified applicant when the  
6 value of tax refunds to be included in that letter of  
7 certification ~~final order~~ exceeds the available amount of  
8 authority to certify new businesses ~~enter final orders~~ as  
9 determined in s. 288.095(3). A letter of certification ~~final~~  
10 ~~order~~ that approves an application must specify the maximum  
11 amount of a tax refund that is to be available to the  
12 contractor for ~~in~~ each fiscal year and the total amount of tax  
13 refunds for all fiscal years.

14 (j) This section does not create a presumption that an  
15 applicant should receive any tax refunds under this section.

16 (4) QUALIFIED DEFENSE CONTRACTOR TAX REFUND  
17 AGREEMENT.--

18 (a) A qualified applicant shall enter into a written  
19 agreement with the office containing, but not limited to, the  
20 following:

21 1. The total number of full-time equivalent jobs in  
22 this state that are or will be dedicated to the qualified  
23 applicant's project, the average wage of such jobs, the  
24 definitions that will apply for measuring the achievement of  
25 these terms during the pendency of the agreement, and a time  
26 schedule or plan for when such jobs will be in place and  
27 active in this state. ~~This information must be the same as the~~  
28 ~~information contained in the application submitted by the~~  
29 ~~contractor pursuant to subsection (3).~~

30 2. The maximum amount of a refund that the qualified  
31 applicant is eligible to receive for ~~in~~ each fiscal year,

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1 based on the job creation or retention and maintenance  
2 schedule specified in subparagraph 1.

3 3. An agreement with the office allowing the office to  
4 review and verify the financial and personnel records of the  
5 qualified applicant to ascertain whether the qualified  
6 applicant is complying with the requirements of this section.

7 4. The date by ~~after~~ which, in each fiscal year, the  
8 qualified applicant may file a ~~an annual~~ claim pursuant to  
9 subsection (5) to be considered to receive a tax refund in the  
10 following fiscal year.

11 5. That local financial support shall be annually  
12 available and will be paid to the Economic Development Trust  
13 Fund.

14 (b) Compliance with the terms and conditions of the  
15 agreement is a condition precedent for receipt of tax refunds  
16 each year. The failure to comply with the terms and conditions  
17 of the agreement shall result in the loss of eligibility for  
18 receipt of all tax refunds previously authorized pursuant to  
19 this section, and the revocation of the certification as a  
20 qualified applicant by the director, unless the qualified  
21 applicant is eligible to receive and elects to accept a  
22 prorated refund under paragraph (5)(g) or the office grants  
23 the qualified applicant an economic-stimulus exemption.

24 1. A qualified applicant may submit, in writing, a  
25 request to the office for an economic-stimulus exemption. The  
26 request must provide quantitative evidence demonstrating how  
27 negative economic conditions in the qualified applicant's  
28 industry have prevented the qualified applicant from complying  
29 with the terms and conditions of its tax refund agreement.

30 2. Upon receipt of a request under subparagraph 1.,  
31 the director shall have 45 days to notify the requesting

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1 qualified applicant, in writing, if its exemption has been  
2 granted or denied. In determining if an exemption should be  
3 granted, the director shall consider the extent to which  
4 negative economic conditions in the requesting qualified  
5 applicant's industry have prevented the qualified applicant  
6 from complying with the terms and conditions of its tax refund  
7 agreement.

8         3. As a condition for receiving a prorated refund  
9 under paragraph (5)(g) or an economic-stimulus exemption under  
10 this paragraph, a qualified applicant must agree to  
11 renegotiate its tax refund agreement with the office to, at a  
12 minimum, ensure that the terms of the agreement comply with  
13 current law and office procedures governing application for  
14 and award of tax refunds. Upon approving the award of a  
15 prorated refund or granting an economic-stimulus exemption,  
16 the office shall renegotiate the tax refund agreement with the  
17 qualified applicant as required by this subparagraph. When  
18 amending the agreement of a qualified applicant receiving an  
19 economic-stimulus exemption, the office may extend the  
20 duration of the agreement for a period not to exceed 1 year.

21         4. A qualified applicant may submit a request for an  
22 economic-stimulus exemption to the office in lieu of any tax  
23 refund claim scheduled to be submitted after June 30, 2001,  
24 but before July 1, 2003.

25         5. A qualified applicant that receives an  
26 economic-stimulus exemption may not receive a tax refund for  
27 the period covered by the exemption.

28         (c) The agreement shall be signed by the director and  
29 the authorized officer of the qualified applicant.

30         (d) The agreement must contain the following legend,  
31 clearly printed on its face in bold type of not less than 10

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1 points:

2

3 "This agreement is neither a general obligation  
4 of the State of Florida, nor is it backed by  
5 the full faith and credit of the State of  
6 Florida. Payment of tax refunds are conditioned  
7 on and subject to specific annual  
8 appropriations by the Florida Legislature of  
9 funds sufficient to pay amounts authorized in  
10 s. 288.1045, Florida Statutes."

11

12 (5) ANNUAL CLAIM FOR REFUND FROM A QUALIFIED DEFENSE  
13 CONTRACTOR.--

14 (a) To be eligible to claim any scheduled tax refund,  
15 qualified applicants who have entered into a written agreement  
16 with the office pursuant to subsection (4) and who have  
17 entered into a valid new Department of Defense contract,  
18 commenced the consolidation of a Department of Defense  
19 contract, commenced the conversion of defense production jobs  
20 to nondefense production jobs, or who have entered into a  
21 valid contract for reuse of a defense-related facility must  
22 may apply by January 31 of once each fiscal year to the office  
23 for tax refunds scheduled to be paid from the appropriation  
24 for the fiscal year that begins on July 1 following the  
25 January 31 claims-submission date. The office may, upon  
26 written request, grant a 30-day extension of the filing date.  
27 ~~The application must be made on or after the date contained in~~  
28 ~~the agreement entered into pursuant to subsection (4) and must~~  
29 include a notarized signature of an officer of the applicant.

30 (b) The claim for refund by the qualified applicant  
31 must include a copy of all receipts pertaining to the payment



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1 of taxes for which a refund is sought, and data related to  
2 achieving each performance item contained in the tax refund  
3 agreement pursuant to subsection (4). The amount requested as  
4 a tax refund may not exceed the amount for the relevant fiscal  
5 year in the written agreement entered pursuant to subsection  
6 (4).

7 (c) A tax refund may not be approved for any qualified  
8 applicant unless local financial support has been paid to the  
9 Economic Development Trust Fund for in that refund fiscal  
10 year. If the local financial support is less than 20 percent  
11 of the approved tax refund, the tax refund shall be reduced.  
12 The tax refund paid may not exceed 5 times the local financial  
13 support received. Funding from local sources includes tax  
14 abatement under s. 196.1995 provided to a qualified applicant.  
15 The amount of any tax refund for an applicant approved under  
16 this section shall be reduced by the amount of any such tax  
17 abatement, and the limitations in subsection (2) and paragraph  
18 (3)(h) shall be reduced by the amount of any such tax  
19 abatement. A report listing all sources of the local financial  
20 support shall be provided to the office when such support is  
21 paid to the Economic Development Trust Fund.

22 (d) The director, with assistance from the office, the  
23 Department of Revenue, and the Agency for Workforce Innovation  
24 Department of Labor and Employment Security, shall, by June 30  
25 following the scheduled date for submitting the tax-refund  
26 claim, specify by written order the approval or disapproval of  
27 the tax refund claim and, if approved, determine the amount of  
28 the tax refund that is authorized to be paid to for the  
29 qualified applicant for the fiscal year in a written final  
30 order within 30 days after the date the claim for the annual  
31 tax refund is received by the office. The office may grant an

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1 extension of this date upon the request of the qualified  
2 applicant for the purpose of filing additional information in  
3 support of the claim.

4 (e) The total amount of tax refunds approved by the  
5 director under this section in any fiscal year may not exceed  
6 the amount appropriated to the Economic Development Trust Fund  
7 for such purposes for the fiscal year. If the Legislature does  
8 not appropriate an amount sufficient to satisfy projections by  
9 the office for tax refunds in a fiscal year, the director  
10 shall, not later than July 15 of such year, determine the  
11 proportion of each refund claim which shall be paid by  
12 dividing the amount appropriated for tax refunds for the  
13 fiscal year by the projected total amount of refund claims for  
14 the fiscal year. The amount of each claim for a tax refund  
15 shall be multiplied by the resulting quotient. If, after the  
16 payment of all such refund claims, funds remain in the  
17 Economic Development Trust Fund for tax refunds, the director  
18 shall recalculate the proportion for each refund claim and  
19 adjust the amount of each claim accordingly.

20 (f) Upon approval of the tax refund pursuant to  
21 paragraphs (c) and (d), the Comptroller shall issue a warrant  
22 for the amount included in the written ~~final~~ order. In the  
23 event of any appeal of the written ~~final~~ order, the  
24 Comptroller may not issue a warrant for a refund to the  
25 qualified applicant until the conclusion of all appeals of the  
26 written ~~final~~ order.

27 (g) A prorated tax refund, less a 5 percent penalty,  
28 shall be approved for a qualified applicant provided all other  
29 applicable requirements have been satisfied and the applicant  
30 proves to the satisfaction of the director that it has  
31 achieved at least 80 percent of its projected employment and

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1 that the average wage paid by the qualified applicant is at  
2 least 90 percent of the average wage specified in the tax  
3 refund agreement, but in no case less than 115 percent of the  
4 average private-sector wage in the area available at the time  
5 of certification. The prorated tax refund shall be calculated  
6 by multiplying the tax refund amount for which the qualified  
7 applicant would have been eligible, if all applicable  
8 requirements had been satisfied, by the percentage of the  
9 average employment specified in the tax refund agreement which  
10 was achieved, and by the percentage of the average wages  
11 specified in the tax refund agreement which was achieved.

12 (h) This section does not create a presumption that a  
13 tax refund claim will be approved and paid.

14 (6) ADMINISTRATION.--

15 (a) The office may adopt rules pursuant to chapter 120  
16 for the administration of this section.

17 (b) The office may verify information provided in any  
18 claim submitted for tax credits under this section with regard  
19 to employment and wage levels or the payment of the taxes with  
20 the appropriate agency or authority including the Department  
21 of Revenue, the Agency for Workforce Innovation ~~Department of~~  
22 ~~Labor and Employment Security~~, or any local government or  
23 authority.

24 (c) To facilitate the process of monitoring and  
25 auditing applications made under this program, the office may  
26 provide a list of qualified applicants to the Department of  
27 Revenue, to the Agency for Workforce Innovation ~~Department of~~  
28 ~~Labor and Employment Security~~, or to any local government or  
29 authority. The office may request the assistance of said  
30 entities with respect to monitoring jobs, wages, and the  
31 payment of the taxes listed in subsection (2).



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1 not limited to, the following information:

2 1. The applicant's federal employer identification  
3 number and the applicant's state sales tax registration  
4 number.

5 2. The permanent location of the applicant's facility  
6 in this state at which the project is or is to be located.

7 3. A description of the type of business activity or  
8 product covered by the project, including four-digit SIC codes  
9 for all activities included in the project.

10 4. The number of net new full-time equivalent Florida  
11 jobs at the qualified target industry business as of December  
12 31 of each year included ~~in this state that are or will be~~  
13 ~~dedicated to~~ the project and the average wage of those jobs.  
14 If more than one type of business activity or product is  
15 included in the project, the number of jobs and average wage  
16 for those jobs must be separately stated for each type of  
17 business activity or product.

18 5. The total number of full-time equivalent employees  
19 employed by the applicant in this state.

20 6. The anticipated commencement date of the project.

21 7. A brief statement concerning the role that the tax  
22 refunds requested will play in the decision of the applicant  
23 to locate or expand in this state.

24 8. An estimate of the proportion of the sales  
25 resulting from the project that will be made outside this  
26 state.

27 9. A resolution adopted by the governing board of the  
28 county or municipality in which the project will be located,  
29 which resolution recommends that certain types of businesses  
30 be approved as a qualified target industry business and states  
31 that the commitments of local financial support necessary for

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1 the target industry business exist. In advance of the passage  
2 of such resolution, the office may also accept an official  
3 letter from an authorized local economic development agency  
4 that endorses the proposed target industry project and pledges  
5 that sources of local financial support for such project  
6 exist. For the purposes of making pledges of local financial  
7 support under this subsection, the authorized local economic  
8 development agency shall be officially designated by the  
9 passage of a one-time resolution by the local governing  
10 authority.

11 10. Any additional information requested by the  
12 office.

13 (d) The office shall forward its written findings and  
14 evaluation concerning each application meeting the  
15 requirements of paragraph (b) to the director within 45  
16 calendar days after receipt of a complete application. The  
17 office shall notify each target industry business when its  
18 application is complete, and of the time when the 45-day  
19 period begins. In its written report to the director, the  
20 office shall specifically address each of the factors  
21 specified in paragraph (c) and shall make a specific  
22 assessment with respect to the minimum requirements  
23 established in paragraph (b). The office shall include in its  
24 report projections of the tax refunds the business would be  
25 eligible to receive ~~refund claim that will be sought by the~~  
26 ~~target industry business~~ in each fiscal year based on the  
27 creation and maintenance of the net new Florida jobs specified  
28 in subparagraph (a)4. as of December 31 of the preceding state  
29 fiscal year ~~information submitted in the application.~~

30 (4) TAX REFUND AGREEMENT.--

31 (a) Each qualified target industry business must enter

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1 into a written agreement with the office which specifies, at a  
2 minimum:

3 1. The total number of full-time equivalent jobs in  
4 this state that will be dedicated to the project, the average  
5 wage of those jobs, the definitions that will apply for  
6 measuring the achievement of these terms during the pendency  
7 of the agreement, and a time schedule or plan for when such  
8 jobs will be in place and active in this state. ~~This~~  
9 ~~information must be the same as the information contained in~~  
10 ~~the application submitted by the business under subsection~~  
11 ~~(3).~~

12 2. The maximum amount of tax refunds which the  
13 qualified target industry business is eligible to receive on  
14 the project and the maximum amount of a tax refund that the  
15 qualified target industry business is eligible to receive for  
16 in each fiscal year, based on the job creation and maintenance  
17 schedule specified in subparagraph 1.

18 3. That the office may review and verify the financial  
19 and personnel records of the qualified target industry  
20 business to ascertain whether that business is in compliance  
21 with this section.

22 4. The date by after which, in each fiscal year, the  
23 qualified target industry business may file a an annual claim  
24 under subsection (5) to be considered to receive a tax refund  
25 in the following fiscal year.

26 5. That local financial support will be annually  
27 available and will be paid to the account. The director may  
28 not enter into a written agreement with a qualified target  
29 industry business if the local financial support resolution is  
30 not passed by the local governing authority within 90 days  
31 after he or she has issued the letter of certification under

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1 subsection (3).

2 (b) Compliance with the terms and conditions of the  
3 agreement is a condition precedent for the receipt of a tax  
4 refund each year. The failure to comply with the terms and  
5 conditions of the tax refund agreement results in the loss of  
6 eligibility for receipt of all tax refunds previously  
7 authorized under this section and the revocation by the  
8 director of the certification of the business entity as a  
9 qualified target industry business, unless the business is  
10 eligible to receive and elects to accept a prorated refund  
11 under paragraph (5)(d) or the office grants the business an  
12 economic-stimulus exemption.

13 1. A qualified target industry business may submit, in  
14 writing, a request to the office for an economic-stimulus  
15 exemption. The request must provide quantitative evidence  
16 demonstrating how negative economic conditions in the  
17 business's industry have prevented the business from complying  
18 with the terms and conditions of its tax refund agreement.

19 2. Upon receipt of a request under subparagraph 1.,  
20 the director shall have 45 days to notify the requesting  
21 business, in writing, if its exemption has been granted or  
22 denied. In determining if an exemption should be granted, the  
23 director shall consider the extent to which negative economic  
24 conditions in the requesting business's industry have  
25 prevented the business from complying with the terms and  
26 conditions of its tax refund agreement.

27 3. As a condition for receiving a prorated refund  
28 under paragraph (5)(d) or an economic-stimulus exemption under  
29 this paragraph, a qualified target industry business must  
30 agree to renegotiate its tax refund agreement with the office  
31 to, at a minimum, ensure that the terms of the agreement



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1 comply with current law and office procedures governing  
2 application for and award of tax refunds. Upon approving the  
3 award of a prorated refund or granting an economic-stimulus  
4 exemption, the office shall renegotiate the tax refund  
5 agreement with the business as required by this subparagraph.  
6 When amending the agreement of a business receiving an  
7 economic-stimulus exemption, the office may extend the  
8 duration of the agreement for a period not to exceed 1 year.

9 4. A qualified target industry business may submit a  
10 request for an economic-stimulus exemption to the office in  
11 lieu of any tax refund claim scheduled to be submitted after  
12 June 30, 2001, but before July 1, 2003.

13 5. A qualified target industry business that receives  
14 an economic-stimulus exemption may not receive a tax refund  
15 for the period covered by the exemption.

16 (c) The agreement must be signed by the director and  
17 by an authorized officer of the qualified target industry  
18 business within 120 days after the issuance of the letter of  
19 certification under subsection (3), but not before passage and  
20 receipt of the resolution of local financial support. The  
21 office may grant an extension of this period at the written  
22 request of the qualified target industry business.

23 (5) ANNUAL CLAIM FOR REFUND.--

24 (a) To be eligible to claim any scheduled tax refund,  
25 a qualified target industry business that has entered into a  
26 tax refund agreement with the office under subsection (4) ~~must~~  
27 may apply by January 31 of ~~once~~ each fiscal year to the office  
28 for the ~~a~~ tax refund scheduled to be paid from the  
29 appropriation for the fiscal year that begins on July 1  
30 following the January 31 claims-submission date. The office  
31 may, upon written request, grant a 30-day extension of the

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1 ~~filing date. The application must be made on or after the date~~  
2 ~~specified in that agreement.~~

3 (b) The claim for refund by the qualified target  
4 industry business must include a copy of all receipts  
5 pertaining to the payment of taxes for which the refund is  
6 sought and data related to achievement of each performance  
7 item specified in the tax refund agreement. The amount  
8 requested as a tax refund may not exceed the amount specified  
9 for the relevant ~~that~~ fiscal year in that agreement.

10 (c) A tax refund may not be approved for a qualified  
11 target industry business unless the required local financial  
12 support has been paid into the account for that refund ~~in that~~  
13 ~~fiscal year~~. If the local financial support provided is less  
14 than 20 percent of the approved tax refund, the tax refund  
15 must be reduced. In no event may the tax refund exceed an  
16 amount that is equal to 5 times the amount of the local  
17 financial support received. Further, funding from local  
18 sources includes any tax abatement granted to that business  
19 under s. 196.1995 or the appraised market value of municipal  
20 or county land conveyed or provided at a discount to that  
21 business. The amount of any tax refund for such business  
22 approved under this section must be reduced by the amount of  
23 any such tax abatement granted or the value of the land  
24 granted; and the limitations in subsection (2) and paragraph  
25 (3)(f) must be reduced by the amount of any such tax abatement  
26 or the value of the land granted. A report listing all sources  
27 of the local financial support shall be provided to the office  
28 when such support is paid to the account.

29 (d) A prorated tax refund, less a 5-percent penalty,  
30 shall be approved for a qualified target industry business  
31 provided all other applicable requirements have been satisfied

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1 and the business proves to the satisfaction of the director  
2 that it has achieved at least 80 percent of its projected  
3 employment and that the average wage paid by the business is  
4 at least 90 percent of the average wage specified in the tax  
5 refund agreement, but in no case less than 115 percent of the  
6 average private-sector wage in the area available at the time  
7 of certification, or 150 percent or 200 percent of the average  
8 private-sector wage if the business requested the additional  
9 per-job tax refund authorized in paragraph (2)(b) for wages  
10 above those levels. The prorated tax refund shall be  
11 calculated by multiplying the tax refund amount for which the  
12 qualified target industry business would have been eligible,  
13 if all applicable requirements had been satisfied, by the  
14 percentage of the average employment specified in the tax  
15 refund agreement which was achieved, and by the percentage of  
16 the average wages specified in the tax refund agreement which  
17 was achieved.

18 (e) The director, with such assistance as may be  
19 required from the office, the Department of Revenue, or the  
20 Agency for Workforce Innovation ~~Department of Labor and~~  
21 ~~Employment Security~~, shall, by June 30 following the scheduled  
22 date for submission of the tax-refund claim, specify by  
23 written ~~final~~ order the approval or disapproval of the tax  
24 refund claim and, if approved, the amount of the tax refund  
25 that is authorized to be paid to ~~for~~ the qualified target  
26 industry business for the ~~fiscal year within 30 days after the~~  
27 ~~date that the claim for the annual tax refund is received by~~  
28 ~~the office. The office may grant an extension of this date on~~  
29 ~~the request of the qualified target industry business for the~~  
30 ~~purpose of filing additional information in support of the~~  
31 ~~claim.~~

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1           (f) The total amount of tax refund claims approved by  
2 the director under this section in any fiscal year must not  
3 exceed the amount authorized under s. 288.095(3).

4           (g) This section does not create a presumption that a  
5 tax refund claim will be approved and paid.

6           ~~(h)(g)~~ Upon approval of the tax refund under  
7 paragraphs (c), (d), and (e), the Comptroller shall issue a  
8 warrant for the amount specified in the written final order.  
9 If the written final order is appealed, the Comptroller may  
10 not issue a warrant for a refund to the qualified target  
11 industry business until the conclusion of all appeals of that  
12 order.

13           (6) ADMINISTRATION.--

14           (a) The office is authorized to verify information  
15 provided in any claim submitted for tax credits under this  
16 section with regard to employment and wage levels or the  
17 payment of the taxes to the appropriate agency or authority,  
18 including the Department of Revenue, the Agency for Workforce  
19 Innovation ~~Department of Labor and Employment Security~~, or any  
20 local government or authority.

21           (b) To facilitate the process of monitoring and  
22 auditing applications made under this program, the office may  
23 provide a list of qualified target industry businesses to the  
24 Department of Revenue, to the Agency for Workforce Innovation  
25 ~~Department of Labor and Employment Security~~, or to any local  
26 government or authority. The office may request the assistance  
27 of those entities with respect to monitoring jobs, wages, and  
28 the payment of the taxes listed in subsection (2).

29           (c) Funds specifically appropriated for the tax refund  
30 program for qualified target industry businesses may not be  
31 used for any purpose other than the payment of tax refunds

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1 authorized by this section.

2 (7) EXPIRATION.--This section expires June 30, 2004.

3 Section 5. Paragraph (k) of subsection (7) of section  
4 213.053, Florida Statutes, is amended to read:

5 213.053 Confidentiality and information sharing.--

6 (7) Notwithstanding any other provision of this  
7 section, the department may provide:

8 (k)1. Payment information relative to chapters 199,  
9 201, 212, 220, and 221, and 624 to the Office of Tourism,  
10 Trade, and Economic Development, or its employees or agents  
11 that are identified in writing by the office to the  
12 department, in the its administration of the tax refund  
13 program for qualified defense contractors authorized by s.  
14 288.1045 and the tax refund program for qualified target  
15 industry businesses authorized by s. 288.106.

16 2. Information relative to tax credits taken by a  
17 business under s. 220.191 and exemptions or tax refunds  
18 received by a business under s. 212.08(5)(j) to the Office of  
19 Tourism, Trade, and Economic Development, or its employees or  
20 agents that are identified in writing by the office to the  
21 department, in the administration and evaluation of the  
22 capital investment tax credit program authorized in s. 220.191  
23 and the semiconductor, defense, and space tax exemption  
24 program authorized in s. 212.08(5)(j).

25  
26 Disclosure of information under this subsection shall be  
27 pursuant to a written agreement between the executive director  
28 and the agency. Such agencies, governmental or  
29 nongovernmental, shall be bound by the same requirements of  
30 confidentiality as the Department of Revenue. Breach of  
31 confidentiality is a misdemeanor of the first degree,

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1 punishable as provided by s. 775.082 or s. 775.083.

2 Section 6. This act shall take effect upon becoming a  
3 law.

4

5

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

7 And the title is amended as follows:

8 Delete everything before the enacting clause

9

10 and insert:

11

A bill to be entitled

12

An act relating to economic development;

13

amending s. 288.0655, F.S.; providing for

14

additional uses of moneys in the Rural

15

Infrastructure Fund; amending s. 288.095, F.S.;

16

revising terminology relating to certain

17

incentive payment schedules; revising the due

18

date and content for an annual report on

19

incentives and reassigning responsibility for

20

such report to Enterprise Florida, Inc.;

21

amending s. 288.1045, F.S.; revising

22

definitions; revising conditions and procedures

23

governing applications for tax refunds;

24

revising provisions relating to the order

25

authorizing a tax refund; revising the required

26

elements of a tax refund agreement; providing

27

an exemption from mandatory loss of tax refund

28

eligibility and decertification resulting from

29

agreement breach in cases of uncontrollable

30

economic factors; prescribing a deadline for

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applying for tax refunds; authorizing the

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1 office to grant extensions to certain  
2 application and notification deadlines;  
3 revising conditions under which a prorated tax  
4 refund will be approved; providing for  
5 calculation of such prorated refund; specifying  
6 that the section does not create a presumption  
7 a claim will be approved and paid; revising the  
8 agencies with which the office may verify  
9 information and to which the office may provide  
10 information; expanding purposes for which the  
11 office may seek assistance from certain  
12 entities; specifying that certain  
13 appropriations may not be used for any purpose  
14 other than the payment of specified tax  
15 refunds; amending s. 288.106, F.S., relating to  
16 the tax refund program for qualified target  
17 industry businesses; revising requirements for  
18 application for certification as such business  
19 with respect to the number of current and new  
20 jobs at the business and projections by the  
21 Office of Tourism, Trade, and Economic  
22 Development of refunds based thereon; revising  
23 requirements relating to the tax refund  
24 agreement with respect to job creation and the  
25 time for filing of claims for refund; providing  
26 for an exemption from mandatory loss of tax  
27 refund eligibility and decertification  
28 resulting from agreement breach in cases of  
29 uncontrollable economic factors; revising  
30 provisions relating to annual claims for  
31 refund; authorizing an extension of time for

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1 signing the tax refund agreement; providing an  
2 application deadline; revising provisions  
3 relating to the order authorizing a tax refund;  
4 revising conditions under which a prorated tax  
5 refund will be approved; providing for  
6 calculation of such prorated tax refund;  
7 specifying that the section does not create a  
8 presumption that a claim will be approved and  
9 paid; revising the agencies with which the  
10 office may verify information and to which the  
11 office may provide information; expanding  
12 purposes for which the office may seek  
13 assistance from certain entities; specifying  
14 that certain appropriations may not be used for  
15 any purpose other than the payment of specified  
16 tax refunds; amending s. 213.053, F.S.;  
17 authorizing the Department of Revenue to  
18 provide certain information concerning  
19 specified tax-refund programs with the Office  
20 of Tourism, Trade, and Economic Development and  
21 specified agents; providing an effective date.

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