

Amendment No. ____ (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Representative(s) Kilmer offered the following:

Amendment to Amendment (233314) (with title amendment)

On page 1, line 17, through page 67, line 1,
remove: all of said lines

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

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

31 1. A contribution-in-aid of construction is required

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1 to serve public or public-private partnership facilities under
2 the tariffs of any natural gas, electric, water, or wastewater
3 utility as defined herein; and

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

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

8 288.095 Economic Development Trust Fund.--

9 (3)

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

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

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

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

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

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- 1 (1) DEFINITIONS.--As used in this section:
- 2 (a) "Consolidation of a Department of Defense
- 3 contract" means the consolidation of one or more of an
- 4 applicant's facilities under one or more Department of Defense
- 5 contracts either from outside this state or from inside and
- 6 outside this state, into one or more of the applicant's
- 7 facilities inside this state.
- 8 (b) "Average wage in the area" means the average of
- 9 all wages and salaries in the state, the county, or in the
- 10 standard metropolitan area in which the business unit is
- 11 located.
- 12 (c) "Applicant" means any business entity that holds a
- 13 valid Department of Defense contract or any business entity
- 14 that is a subcontractor under a valid Department of Defense
- 15 contract or any business entity that holds a valid contract
- 16 for the reuse of a defense-related facility, including all
- 17 members of an affiliated group of corporations as defined in
- 18 s. 220.03(1)(b).
- 19 (d) "Office" means the Office of Tourism, Trade, and
- 20 Economic Development.
- 21 (e) "Department of Defense contract" means a
- 22 competitively bid Department of Defense contract or
- 23 subcontract or a competitively bid federal agency contract or
- 24 subcontract issued on behalf of the Department of Defense for
- 25 manufacturing, assembling, fabricating, research, development,
- 26 or design with a duration of 2 or more years, but excluding
- 27 any contract or subcontract to provide goods, improvements to
- 28 real or tangible property, or services directly to or for any
- 29 particular military base or installation in this state. The
- 30 term includes contracts or subcontracts for products or
- 31 services for military use which contracts or subcontracts are

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1 approved by the United States Department of Defense, the
2 United States Department of State, or the United States Coast
3 Guard.

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

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

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

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

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

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

28 (l) "Taxable year" means the same as in s.
29 220.03(1)(z).

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

31 (n) "Business unit" means an employing unit, as

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1 defined in s. 443.036, that is registered with the Agency for
2 Workforce Innovation ~~Department of Labor and Employment~~
3 ~~Security~~ for unemployment compensation purposes or means a
4 subcategory or division of an employing unit that is accepted
5 by the Agency for Workforce Innovation ~~Department of Labor and~~
6 ~~Employment Security~~ as a reporting unit.

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

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

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

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

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

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

26 (b) A qualified applicant may not be qualified for any
27 project to receive more than \$5,000 times the number of jobs
28 provided in the tax refund agreement pursuant to subparagraph
29 (4)(a)1. A qualified applicant may not receive refunds of more
30 than 25 percent of the total tax refunds provided in the tax
31 refund agreement pursuant to subparagraph (4)(a)1. in any

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1 fiscal year, provided that no qualified applicant may receive
2 more than \$2.5 million in tax refunds pursuant to this section
3 in any fiscal year.

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

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

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

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

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

28 2. Corporate income taxes paid pursuant to chapter
29 220.

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

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1 4. Emergency excise taxes paid pursuant to chapter
2 221.

3 5. Excise taxes paid on documents pursuant to chapter
4 201.

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

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

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

28 (h) Funds made available pursuant to this section may
29 not be expended in connection with the relocation of a
30 business from one community to another community in this state
31 unless the Office of Tourism, Trade, and Economic Development

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1 determines that without such relocation the business will move
2 outside this state or determines that the business has a
3 compelling economic rationale for the relocation which creates
4 additional jobs.

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

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

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

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

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

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

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

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

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

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

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

20 9. The amount of:

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

23 b. Corporate income taxes paid pursuant to chapter
24 220;

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

27 d. Emergency excise taxes paid pursuant to chapter
28 221;

29 e. Excise taxes paid on documents pursuant to chapter
30 201; and

31 f. Ad valorem taxes paid

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

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

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

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

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

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

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- 1 1. The applicant's federal employer identification
2 number, the applicant's Florida sales tax registration number,
3 and a notarized signature of an officer of the applicant.
- 4 2. The permanent location of the manufacturing,
5 assembling, fabricating, research, development, or design
6 facility in this state at which the project is or is to be
7 located.
- 8 3. The Department of Defense contract numbers of the
9 contract under which the defense production jobs will be
10 converted to nondefense production jobs.
- 11 4. The date the contract was executed, and the date
12 the contract is due to expire or is expected to expire, or was
13 canceled.
- 14 5. The commencement date for the nondefense production
15 operations in this state.
- 16 6. The number of net new full-time equivalent Florida
17 jobs included in this state which are or will be dedicated to
18 the nondefense production project as of December 31 of each
19 during the year and the average wage of such jobs.
- 20 7. The total number of full-time equivalent employees
21 employed by the applicant in this state.
- 22 8. The percentage of the applicant's gross receipts
23 derived from Department of Defense contracts during the 5
24 taxable years immediately preceding the date the application
25 is submitted.
- 26 9. The amount of:
 - 27 a. Taxes on sales, use, and other transactions paid
28 pursuant to chapter 212;
 - 29 b. Corporate income taxes paid pursuant to chapter
30 220;
 - 31 c. Intangible personal property taxes paid pursuant to

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1 chapter 199;

2 d. Emergency excise taxes paid pursuant to chapter
3 221;

4 e. Excise taxes paid on documents pursuant to chapter
5 201; and

6 f. Ad valorem taxes paid

7
8 during the 5 fiscal years immediately preceding the date of
9 the application, and the projected amounts of such taxes to be
10 due in the 3 fiscal years immediately following the date of
11 the application.

12 10. The estimated amount of tax refunds to be claimed
13 for in each fiscal year.

14 11. A brief statement concerning the applicant's need
15 for tax refunds, and the proposed uses of such refunds by the
16 applicant.

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

31 13. Any additional information requested by the

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1 office.

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

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

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

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

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

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

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

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

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

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

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1 commissioners of such county requesting that the applicant's
2 project be exempt from the local financial support
3 requirement.

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

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

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

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

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

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

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

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1 state from Department of Defense contracts over the 5 years
2 preceding the date an application is submitted pursuant to
3 this section. This subparagraph does not apply to any
4 application for certification based on a contract for reuse of
5 a defense-related facility.

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

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

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

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

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

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

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

31 6. The dependence of the local community on the

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1 defense industry.

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

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

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

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

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1 and provide the justifications for either approval or
2 disapproval. If appropriate, the director shall enter into a
3 written agreement with the qualified applicant pursuant to
4 subsection (4).

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

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

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

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

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

31 2. The maximum amount of a refund that the qualified

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1 applicant is eligible to receive for in each fiscal year,
2 based on the job creation or retention and maintenance
3 schedule specified in subparagraph 1.

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

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

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

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

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

31 2. Upon receipt of a request under subparagraph 1.,

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1 the director shall have 45 days to notify the requesting
2 qualified applicant, in writing, if its exemption has been
3 granted or denied. In determining if an exemption should be
4 granted, the director shall consider the extent to which
5 negative economic conditions in the requesting qualified
6 applicant's industry have prevented the qualified applicant
7 from complying with the terms and conditions of its tax refund
8 agreement.

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

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

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

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

31 (d) The agreement must contain the following legend,

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1 clearly printed on its face in bold type of not less than 10
2 points:

3
4 "This agreement is neither a general obligation
5 of the State of Florida, nor is it backed by
6 the full faith and credit of the State of
7 Florida. Payment of tax refunds are conditioned
8 on and subject to specific annual
9 appropriations by the Florida Legislature of
10 funds sufficient to pay amounts authorized in
11 s. 288.1045, Florida Statutes."
12

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

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

31 (b) The claim for refund by the qualified applicant

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1 must include a copy of all receipts pertaining to the payment
2 of taxes for which a refund is sought, and data related to
3 achieving each performance item contained in the tax refund
4 agreement pursuant to subsection (4). The amount requested as
5 a tax refund may not exceed the amount for the relevant fiscal
6 year in the written agreement entered pursuant to subsection
7 (4).

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

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

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1 ~~tax refund is received by the office.~~ The office may grant an
2 extension of this date upon the request of the qualified
3 applicant for the purpose of filing additional information in
4 support of the claim.

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

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

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

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1 achieved at least 80 percent of its projected employment and
2 that the average wage paid by the qualified applicant is at
3 least 90 percent of the average wage specified in the tax
4 refund agreement, but in no case less than 115 percent of the
5 average private-sector wage in the area available at the time
6 of certification. The prorated tax refund shall be calculated
7 by multiplying the tax refund amount for which the qualified
8 applicant would have been eligible, if all applicable
9 requirements had been satisfied, by the percentage of the
10 average employment specified in the tax refund agreement which
11 was achieved, and by the percentage of the average wages
12 specified in the tax refund agreement which was achieved.

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

15 (6) ADMINISTRATION.--

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

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

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

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1 payment of the taxes listed in subsection (2).

2 (d) By December 1 of each year, the office shall
3 submit a complete and detailed report to the Governor, the
4 President of the Senate, and the Speaker of the House of
5 Representatives of all tax refunds paid under this section,
6 including analyses of benefits and costs, types of projects
7 supported, employment and investment created, geographic
8 distribution of tax refunds granted, and minority business
9 participation. The report must indicate whether the moneys
10 appropriated by the Legislature to the qualified applicant tax
11 refund program were expended in a prudent, fiducially sound
12 manner.

13 (e) Funds specifically appropriated for the tax refund
14 program under this section may not be used for any purpose
15 other than the payment of tax refunds authorized by this
16 section.

17 (7) EXPIRATION.--An applicant may not be certified as
18 qualified under this section after June 30, 2004.

19 Section 4. Paragraphs (a) and (d) of subsection (3),
20 paragraphs (a), (b), and (c) of subsection (4), and
21 subsections (5) and (6) of section 288.106, Florida Statutes,
22 are amended, and subsection (7) of that section is reenacted,
23 to read:

24 288.106 Tax refund program for qualified target
25 industry businesses.--

26 (3) APPLICATION AND APPROVAL PROCESS.--

27 (a) To apply for certification as a qualified target
28 industry business under this section, the business must file
29 an application with the office before the business has made
30 the decision to locate a new business in this state or before
31 the business had made the decision to expand an existing

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1 business in this state. The application shall include, but is
2 not limited to, the following information:

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

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

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

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

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

21 6. The anticipated commencement date of the project.

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

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

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

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

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

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

31 (4) TAX REFUND AGREEMENT.--

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1 (a) Each qualified target industry business must enter
2 into a written agreement with the office which specifies, at a
3 minimum:

4 1. The total number of full-time equivalent jobs in
5 this state that will be dedicated to the project, the average
6 wage of those jobs, the definitions that will apply for
7 measuring the achievement of these terms during the pendency
8 of the agreement, and a time schedule or plan for when such
9 jobs will be in place and active in this state. ~~This~~
10 ~~information must be the same as the information contained in~~
11 ~~the application submitted by the business under subsection~~
12 ~~(3).~~

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

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

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

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

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1 after he or she has issued the letter of certification under
2 subsection (3).

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

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

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

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

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

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

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

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

24 (5) ANNUAL CLAIM FOR REFUND.--

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

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1 may, upon written request, grant a 30-day extension of the
2 filing date.~~The application must be made on or after the date~~
3 ~~specified in that agreement.~~

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

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

30 (d) A prorated tax refund, less a 5-percent penalty,
31 shall be approved for a qualified target industry business

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

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

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1 claim.

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

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

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

14 (6) ADMINISTRATION.--

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

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

30 (c) Funds specifically appropriated for the tax refund
31 program for qualified target industry businesses may not be

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1 used for any purpose other than the payment of tax refunds
2 authorized by this section.

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

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

6 213.053 Confidentiality and information sharing.--

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

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

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

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

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1 confidentiality is a misdemeanor of the first degree,
2 punishable as provided by s. 775.082 or s. 775.083.

3 Section 6. Sections 7 and 8 of this act may be cited
4 as the "Tourism Industry Recovery Act of 2002."

5 Section 7. Paragraphs (l) and (n) of subsection (3) of
6 section 125.0104, Florida Statutes, are amended to read:

7 125.0104 Tourist development tax; procedure for
8 levying; authorized uses; referendum; enforcement.--

9 (3) TAXABLE PRIVILEGES; EXEMPTIONS; LEVY; RATE.--

10 (1) In addition to any other tax which is imposed
11 pursuant to this section, a county may impose up to an
12 additional 1-percent tax on the exercise of the privilege
13 described in paragraph (a) by majority vote of the governing
14 board of the county in order to:

15 1. Pay the debt service on bonds issued to finance the
16 construction, reconstruction, or renovation of a professional
17 sports franchise facility, or the acquisition, construction,
18 reconstruction, or renovation of a retained spring training
19 franchise facility, either publicly owned and operated, or
20 publicly owned and operated by the owner of a professional
21 sports franchise or other lessee with sufficient expertise or
22 financial capability to operate such facility, and to pay the
23 planning and design costs incurred prior to the issuance of
24 such bonds.

25 2. Pay the debt service on bonds issued to finance the
26 construction, reconstruction, or renovation of a convention
27 center, and to pay the planning and design costs incurred
28 prior to the issuance of such bonds.

29 3. Pay the operation and maintenance costs of a
30 convention center for a period of up to 10 years. Only
31 counties that have elected to levy the tax for the purposes

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1 authorized in subparagraph 2. may use the tax for the purposes
2 enumerated in this subparagraph. Any county that elects to
3 levy the tax for the purposes authorized in subparagraph 2.
4 after July 1, 2000, may use the proceeds of the tax to pay the
5 operation and maintenance costs of a convention center for the
6 life of the bonds.

7 4. Promote and advertise tourism in the State of
8 Florida and nationally and internationally; however, if tax
9 revenues are expended for an activity, service, venue, or
10 event, the activity, service, venue, or event shall have as
11 one of its main purposes the attraction of tourists as
12 evidenced by the promotion of the activity, service, venue, or
13 event to tourists.

14
15 The provision of paragraph (b) which prohibits any county
16 authorized to levy a convention development tax pursuant to s.
17 212.0305 from levying more than the 2-percent tax authorized
18 by this section, and the provisions of paragraphs (4)(a)-(d),
19 shall not apply to the additional tax authorized in this
20 paragraph. The effective date of the levy and imposition of
21 the tax authorized under this paragraph shall be the first day
22 of the second month following approval of the ordinance by the
23 governing board or the first day of any subsequent month as
24 may be specified in the ordinance. A certified copy of such
25 ordinance shall be furnished by the county to the Department
26 of Revenue within 10 days after approval of such ordinance.

27 (n) In addition to any other tax that is imposed under
28 this section, a county that has imposed the tax under
29 paragraph (1) may impose an additional tax that is no greater
30 than 1 percent on the exercise of the privilege described in
31 paragraph (a) by a majority plus one vote of the membership of

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1 the board of county commissioners in order to:

2 1. Pay the debt service on bonds issued to finance:

3 a.1. The construction, reconstruction, or renovation
4 of a facility either publicly owned and operated, or publicly
5 owned and operated by the owner of a professional sports
6 franchise or other lessee with sufficient expertise or
7 financial capability to operate such facility, and to pay the
8 planning and design costs incurred prior to the issuance of
9 such bonds for a new professional sports franchise as defined
10 in s. 288.1162.

11 b.2. The acquisition, construction, reconstruction, or
12 renovation of a facility either publicly owned and operated,
13 or publicly owned and operated by the owner of a professional
14 sports franchise or other lessee with sufficient expertise or
15 financial capability to operate such facility, and to pay the
16 planning and design costs incurred prior to the issuance of
17 such bonds for a retained spring training franchise.

18 2. Promote and advertise tourism in the State of
19 Florida and nationally and internationally; however, if tax
20 revenues are expended for an activity, service, venue, or
21 event, the activity, service, venue, or event shall have as
22 one of its main purposes the attraction of tourists as
23 evidenced by the promotion of the activity, service, venue, or
24 event to tourists.

25
26 A county that imposes the tax authorized in this paragraph may
27 not expend any ad valorem tax revenues for the acquisition,
28 construction, reconstruction, or renovation of a that facility
29 for which tax revenues are used pursuant to subparagraph 1.

30 The provision of paragraph (b) which prohibits any county
31 authorized to levy a convention development tax pursuant to s.

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1 212.0305 from levying more than the 2-percent tax authorized
2 by this section shall not apply to the additional tax
3 authorized by this paragraph in counties which levy convention
4 development taxes pursuant to s. 212.0305(4)(a). Subsection
5 (4) does not apply to the adoption of the additional tax
6 authorized in this paragraph. The effective date of the levy
7 and imposition of the tax authorized under this paragraph is
8 the first day of the second month following approval of the
9 ordinance by the board of county commissioners or the first
10 day of any subsequent month specified in the ordinance. A
11 certified copy of such ordinance shall be furnished by the
12 county to the Department of Revenue within 10 days after
13 approval of the ordinance.

14 Section 8. Notwithstanding section 18 of CS for CS for
15 SB 1360, 2002 Regular Session, section 197.1722, Florida
16 Statutes, as created by section 16 of that bill, shall not
17 take effect January 1, 2003, but shall take effect on the date
18 CS for CS for SB 1360, Regular Session, becomes a law and
19 shall apply retroactively to January 1, 2002.

20 Section 9. Notwithstanding any provisions in section
21 290.0055, Florida Statutes, regarding the size of an
22 enterprise zone, a county as defined in section 125.011(1),
23 Florida Statutes, may apply to the Office of Tourism, Trade,
24 and Economic Development before October 1, 2002, to amend the
25 boundary lines of its existing enterprise zone in order to add
26 an area not exceeding 4 square miles. The area proposed for
27 addition to the enterprise zone under this section must be
28 contiguous to a portion of the existing enterprise zone and
29 must be part of a revitalization area that has been targeted
30 for assistance by the county or by a municipality within the
31 county. The area proposed for addition to the enterprise zone

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1 also must contain a high concentration of individuals who have
2 immigrated to this state from Haiti. The Office of Tourism,
3 Trade, and Economic Development shall approve an amendment to
4 the enterprise zone boundary lines, effective January 1, 2003,
5 provided that the area proposed for addition to the enterprise
6 zone is consistent with the criteria and conditions imposed by
7 section 290.0055, Florida Statutes, upon the establishment of
8 enterprise zones, including the requirement that the area
9 suffer from pervasive poverty, unemployment, and general
10 distress.

11 Section 10. Notwithstanding any provisions in section
12 290.0055, Florida Statutes, regarding the size of an
13 enterprise zone, a county as defined in section 125.011(1),
14 Florida Statutes, may apply to the Office of Tourism, Trade,
15 and Economic Development before October 1, 2002, to amend the
16 boundary lines of its existing enterprise zone in order to add
17 an area not exceeding 4 square miles. The area proposed for
18 addition to the enterprise zone under this section must be
19 contiguous to a portion of the existing enterprise zone and
20 must be part of a revitalization area that has been targeted
21 for assistance by a commission authorized in section 163.06,
22 Florida Statutes. The Office of Tourism, Trade, and Economic
23 Development shall approve an amendment to the enterprise zone
24 boundary lines, effective January 1, 2003, provided that the
25 area proposed for addition to the enterprise zone is
26 consistent with the criteria and conditions imposed by section
27 290.0055, Florida Statutes, upon the establishment of
28 enterprise zones, including the requirement that the area
29 suffer from pervasive poverty, unemployment, and general
30 distress. The area proposed for addition to the enterprise
31 zone under this section may not include any property used for

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1 the benefit of a professional sports franchise. Any portion of
2 the area designated under this section by the Office of
3 Tourism, Trade, and Economic Development as an addition to an
4 enterprise zone shall automatically lose its status as part of
5 an enterprise zone if such portion subsequently includes
6 property used for the benefit of a professional sports
7 franchise.

8 Section 11. Sections of this act authorizing a county
9 as defined in section 125.011(1), Florida Statutes, to amend
10 and expand the boundary lines of an existing enterprise zone
11 are not mutually exclusive.

12 Section 12. Section 290.00686, Florida Statutes, is
13 created to read:

14 290.00686 Enterprise zone designation for Brevard
15 County, Cocoa, or Brevard County and Cocoa.--Brevard County,
16 the City of Cocoa, or Brevard County and the City of Cocoa
17 jointly, may apply to the Office of Tourism, Trade, and
18 Economic Development for designation of one enterprise zone
19 encompassing an area which includes the boundaries of the
20 three community redevelopment areas established pursuant to
21 part III of chapter 163. The application must be submitted by
22 December 31, 2002, and must comply with the requirements of
23 section 290.0055. Notwithstanding the provisions of section
24 290.0065 limiting the total number of enterprise zones
25 designated and the number of enterprise zones within a
26 population category, the Office of Tourism, Trade, and
27 Economic Development may designate one enterprise zone under
28 this section. The Office of Tourism, Trade, and Economic
29 Development shall establish the initial effective date of the
30 enterprise zone designated pursuant to this section.

31 Section 13. Enterprise zone designation for the City

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1 of Pensacola.--The City of Pensacola may apply to the Office
2 of Tourism, Trade, and Economic Development for designation of
3 one enterprise zone within the city, which zone encompasses an
4 area up to 10 contiguous square miles. The application must
5 be submitted by December 31, 2002, and must comply with the
6 requirements of section 290.0055, Florida Statutes, except
7 subsection (3) thereof. Notwithstanding the provisions of
8 section 290.0065, Florida Statutes, limiting the total number
9 of enterprise zones designated and the number of enterprise
10 zones within a population category, the Office of Tourism,
11 Trade, and Economic Development may designate one enterprise
12 zone under this section. The Office of Tourism, Trade, and
13 Economic Development shall establish the initial effective
14 date of the enterprise zone designated pursuant to this
15 section.

16 Section 14. Enterprise zone designation for Leon
17 County.--Leon County, or Leon County and the City of
18 Tallahassee jointly, may apply to the Office of Tourism,
19 Trade, and Economic Development for designation of one
20 enterprise zone, the selected area of which shall not exceed
21 20 square miles and shall have a continuous boundary, or
22 consist of not more than three noncontiguous areas per section
23 290.0055(4)(a), Florida Statutes. The enterprise zone shall
24 encompass an area or areas within the following Census tracts
25 for Leon County pursuant to the 1990 Census:

26
27 Census tract 1, block group 1; census tract 2, block group 1;
28 census tract 2, block group 3; census tract 2, block group 4;
29 census tract 3, block group 1; census tract 4, block group 1;
30 census tract 4, block group 2; census tract 5, block group 1;
31 census tract 5, block group 2; census tract 6, block group 1;

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1 census tract 6, block group 2; census tract 6, block group 3;
2 census tract 6, block group 4; census tract 7, block group 1;
3 census tract 7, block group 2; census tract 7, block group 3;
4 census tract 10.01, block group 1; census tract 10.01, block
5 group 2; census tract 10.01, block group 3; census tract
6 11.01, block group 1; census tract 11.01, block group 2;
7 census tract 11.01, block group 3; census tract 11.02, block
8 group 1; census tract 11.02, block group 3; census tract 12,
9 block group 1; census tract 13, block group 1; census tract
10 13, block group 2; census tract 14, block group 1; census
11 tract 14, block group 2; census tract 14, block group 3;
12 census tract 14, block group 4; census tract 14, block group
13 5; census tract 15, block group 1; census tract 16.01, block
14 group 1; census tract 18, block group 3; census tract 18,
15 block group 4; census tract 19, block group 1; census tract
16 19, block group 3; census tract 19, block group 4; census
17 tract 20.01, block group 1; census tract 20.01, block group 2;
18 census tract 20.01, block group 3; census tract 20.01, block
19 group 4; census tract 20.01, block group 5; census tract
20 20.02, block group 1; census tract 20.02, block group 2;
21 census tract 20.02, block group 3; census tract 20.02, block
22 group 5; census tract 21, block group 1; census tract 21,
23 block group 3; census tract 21, block group 4; census tract
24 21, block group 5; census tract 21, block group 7; census
25 tract 22.01, block group 1; census tract 23.01, block group 3;
26 census tract 23.01, block group 5; census tract 26.02, block
27 group 4.

28
29 The application must be submitted by December 31, 2002, and
30 must comply with the requirements of section 290.0055, Florida
31 Statutes. Notwithstanding the provisions of section 290.0065,

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

8 Section 15. Paragraph (j) of subsection (5) of section
9 212.08, Florida Statutes, is amended to read:

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

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

17 (j) Machinery and equipment used in semiconductor,
18 defense, or space technology production and research and
19 development.--

20 1.a. Industrial machinery and equipment used in
21 semiconductor technology facilities certified under
22 subparagraph 6. to manufacture, process, compound, or produce
23 semiconductor technology products for sale or for use by these
24 facilities are exempt from the tax imposed by this chapter.
25 For purposes of this paragraph, industrial machinery and
26 equipment includes molds, dies, machine tooling, other
27 appurtenances or accessories to machinery and equipment,
28 testing equipment, test beds, computers, and software, whether
29 purchased or self-fabricated, and, if self-fabricated,
30 includes materials and labor for design, fabrication, and
31 assembly.

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1 b. Industrial machinery and equipment used in defense
2 or space technology facilities certified under subparagraph 6.
3 to manufacture, process, compound, or produce defense
4 technology products or space technology products for sale or
5 for use by these facilities are exempt from 25 percent of the
6 tax imposed by this chapter.

7 2.a. Machinery and equipment are exempt from the tax
8 imposed by this chapter if used predominately in semiconductor
9 wafer research and development activities in a semiconductor
10 technology research and development facility certified under
11 subparagraph 6. For purposes of this paragraph, machinery and
12 equipment includes molds, dies, machine tooling, other
13 appurtenances or accessories to machinery and equipment,
14 testing equipment, test beds, computers, and software, whether
15 purchased or self-fabricated, and, if self-fabricated,
16 includes materials and labor for design, fabrication, and
17 assembly.

18 b. Machinery and equipment are exempt from 25 percent
19 of the tax imposed by this chapter if used predominately in
20 defense or space research and development activities in a
21 defense or space technology research and development facility
22 certified under subparagraph 6.

23 3. Building materials purchased for use in
24 manufacturing or expanding clean rooms in
25 semiconductor-manufacturing facilities are exempt from the tax
26 imposed by this chapter.

27 4. In addition to meeting the criteria mandated by
28 subparagraph 1., subparagraph 2., or subparagraph 3., a
29 business must be certified by the Office of Tourism, Trade,
30 and Economic Development as authorized in this paragraph in
31 order to qualify for exemption under this paragraph.

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1 5. For items purchased tax exempt pursuant to this
2 paragraph, possession of a written certification from the
3 purchaser, certifying the purchaser's entitlement to exemption
4 pursuant to this paragraph, relieves the seller of the
5 responsibility of collecting the tax on the sale of such
6 items, and the department shall look solely to the purchaser
7 for recovery of tax if it determines that the purchaser was
8 not entitled to the exemption.

9 6.a. To be eligible to receive the exemption provided
10 by subparagraph 1., subparagraph 2., or subparagraph 3., a
11 qualifying business entity shall apply to Enterprise Florida,
12 Inc. The application shall be developed by the Office of
13 Tourism, Trade, and Economic Development in consultation with
14 Enterprise Florida, Inc.

15 b. Enterprise Florida, Inc., shall review each
16 submitted application and information and determine whether or
17 not the application is complete within 5 working days. Once an
18 application is complete, Enterprise Florida, Inc., shall,
19 within 10 working days, evaluate the application and recommend
20 approval or disapproval of the application to the Office of
21 Tourism, Trade, and Economic Development.

22 c. Upon receipt of the application and recommendation
23 from Enterprise Florida, Inc., the Office of Tourism, Trade,
24 and Economic Development shall certify within 5 working days
25 those applicants who are found to meet the requirements of
26 this section and notify the applicant, Enterprise Florida,
27 Inc., and the department of the certification. If the Office
28 of Tourism, Trade, and Economic Development finds that the
29 applicant does not meet the requirements of this section, it
30 shall notify the applicant and Enterprise Florida, Inc.,
31 within 10 working days that the application for certification

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1 has been denied and the reasons for denial. The Office of
2 Tourism, Trade, and Economic Development has final approval
3 authority for certification under this section.

4 7.a. A business may apply once each year for the
5 exemption.

6 b. The application must indicate, for program
7 evaluation purposes only, the average number of full-time
8 equivalent employees at the facility over the preceding
9 calendar year, the average wage and benefits paid to those
10 employees over the preceding calendar year, the total
11 investment made in real and tangible personal property over
12 the preceding calendar year, and the total value of tax-exempt
13 purchases and taxes exempted during the previous year. The
14 department shall assist the Office of Tourism, Trade, and
15 Economic Development in evaluating and verifying information
16 provided in the application for exemption.

17 c. The Office of Tourism, Trade, and Economic
18 Development may use the information reported on the
19 application for evaluation purposes only and shall prepare an
20 annual report on the exemption program and its cost and
21 impact. The annual report for the preceding fiscal year shall
22 be submitted to the Governor, the President of the Senate, and
23 the Speaker of the House of Representatives by September 30 of
24 each fiscal year. ~~This report may be submitted in conjunction~~
25 ~~with the annual report required in s. 288.095(3)(c).~~

26 8. A business certified to receive this exemption may
27 elect to designate one or more state universities or community
28 colleges as recipients of up to 100 percent of the amount of
29 the exemption for which they may qualify. To receive these
30 funds, the institution must agree to match the funds so earned
31 with equivalent cash, programs, services, or other in-kind

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1 support on a one-to-one basis in the pursuit of research and
2 development projects as requested by the certified business.
3 The rights to any patents, royalties, or real or intellectual
4 property must be vested in the business unless otherwise
5 agreed to by the business and the university or community
6 college.

7 9. As used in this paragraph, the term:

8 a. "Predominately" means at least 50 percent of the
9 time in qualifying research and development.

10 b. "Research and development" means basic and applied
11 research in the science or engineering, as well as the design,
12 development, and testing of prototypes or processes of new or
13 improved products. Research and development does not include
14 market research, routine consumer product testing, sales
15 research, research in the social sciences or psychology,
16 nontechnological activities, or technical services.

17 c. "Semiconductor technology products" means raw
18 semiconductor wafers or semiconductor thin films that are
19 transformed into semiconductor memory or logic wafers,
20 including wafers containing mixed memory and logic circuits;
21 related assembly and test operations; active-matrix flat panel
22 displays; semiconductor chips; semiconductor lasers;
23 optoelectronic elements; and related semiconductor technology
24 products as determined by the Office of Tourism, Trade, and
25 Economic Development.

26 d. "Clean rooms" means manufacturing facilities
27 enclosed in a manner that meets the clean manufacturing
28 requirements necessary for high-technology
29 semiconductor-manufacturing environments.

30 e. "Defense technology products" means products that
31 have a military application, including, but not limited to,

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1 weapons, weapons systems, guidance systems, surveillance
2 systems, communications or information systems, munitions,
3 aircraft, vessels, or boats, or components thereof, which are
4 intended for military use and manufactured in performance of a
5 contract with the United States Department of Defense or the
6 military branch of a recognized foreign government or a
7 subcontract thereunder which relates to matters of national
8 defense.

9 f. "Space technology products" means products that are
10 specifically designed or manufactured for application in space
11 activities, including, but not limited to, space launch
12 vehicles, missiles, satellites or research payloads, avionics,
13 and associated control systems and processing systems. The
14 term does not include products that are designed or
15 manufactured for general commercial aviation or other uses
16 even though those products may also serve an incidental use in
17 space applications.

18 Section 16. Subsection (7) of section 288.108, Florida
19 Statutes, is amended to read:

20 288.108 High-impact business.--

21 (7) REPORTING.--The office shall by December 1 of each
22 year issue a complete and detailed report of all designated
23 high-impact sectors, all applications received and their
24 disposition, all final orders issued, and all payments made,
25 including analyses of benefits and costs, types of projects
26 supported, and employment and investments created. The report
27 shall be submitted to the Governor, the President of the
28 Senate, and the Speaker of the House of Representatives. ~~The~~
29 ~~report may be combined with the incentives report required in~~
30 ~~s. 288.095.~~

31 Section 17. Except as otherwise provided in this act,

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1 this act shall take effect upon becoming a law.

2

3

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

5 And the title is amended as follows:

6 remove: the entire title

7

8 and insert:

9

A bill to be entitled

10 An act relating to economic development;
 11 providing exceptions; amending s. 288.0655,
 12 F.S.; providing for additional uses of moneys
 13 in the Rural Infrastructure Fund; amending s.
 14 288.095, F.S.; revising terminology relating to
 15 certain incentive payment schedules; revising
 16 the due date and content for an annual report
 17 on incentives and reassigning responsibility
 18 for such report to Enterprise Florida, Inc.;
 19 amending s. 288.1045, F.S.; revising
 20 definitions; revising conditions and procedures
 21 governing applications for tax refunds;
 22 revising provisions relating to the order
 23 authorizing a tax refund; revising the required
 24 elements of a tax refund agreement; providing
 25 an exemption from mandatory loss of tax refund
 26 eligibility and decertification resulting from
 27 agreement breach in cases of uncontrollable
 28 economic factors; prescribing a deadline for
 29 applying for tax refunds; authorizing the
 30 office to grant extensions to certain
 31 application and notification deadlines;

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

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1 relating to the order authorizing a tax refund;
2 revising conditions under which a prorated tax
3 refund will be approved; providing for
4 calculation of such prorated tax refund;
5 specifying that the section does not create a
6 presumption that a claim will be approved and
7 paid; revising the agencies with which the
8 office may verify information and to which the
9 office may provide information; expanding
10 purposes for which the office may seek
11 assistance from certain entities; specifying
12 that certain appropriations may not be used for
13 any purpose other than the payment of specified
14 tax refunds; amending s. 213.053, F.S.;
15 authorizing the Department of Revenue to
16 provide certain information concerning
17 specified tax-refund programs with the Office
18 of Tourism, Trade, and Economic Development and
19 specified agents; providing a short title;
20 amending s. 125.0104, F.S.; providing that the
21 additional tax authorized for bonds for a
22 professional sports franchise facility, a
23 retained spring training franchise facility, or
24 a convention center, and for operation and
25 maintenance costs of a convention center, and
26 the additional tax authorized for bonds for
27 facilities for a new professional sports
28 franchise or a retained spring training
29 franchise, may also be used to promote and
30 advertise tourism; providing for earlier effect
31 and retroactive application of s. 197.1722,

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1 F.S., relating to a limited waiver of certain
2 mandatory charges and interest on certain real
3 property taxes; authorizing certain counties to
4 apply for amendment of enterprise zone boundary
5 lines; providing deadlines; prescribing
6 conditions applicable to the areas proposed for
7 addition to the enterprise zones; directing the
8 Office of Tourism, Trade, and Economic
9 Development to approve such amendments under
10 certain conditions; providing for application
11 of this act; creating s. 290.00686, F.S. ;
12 authorizing the Office of Tourism, Trade, and
13 Economic Development to designate an enterprise
14 zone in Brevard County; providing requirements
15 with respect thereto; authorizing the City of
16 Pensacola to apply to the Office of Tourism,
17 Trade, and Economic Development to designate an
18 enterprise zone in the City of Pensacola;
19 authorizing the office to designate one
20 enterprise zone in the City of Pensacola;
21 providing requirements with respect thereto;
22 authorizing Leon County, or Leon County and the
23 City of Tallahassee jointly, to apply to the
24 Office of Tourism, Trade, and Economic
25 Development to designate an enterprise zone in
26 Leon County; authorizing the office to
27 designate one enterprise zone notwithstanding
28 certain limitations; providing requirements
29 with respect thereto; amending ss. 212.08 and
30 288.108, F.S.; removing references, to conform;
31 providing effective dates.

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WHEREAS, the Legislature has identified a crisis in the economy which compels the Legislature to take a broad and comprehensive approach to economic development, addressing its many facets, including both economic stimulus and the state's tax policy, and

WHEREAS, the Legislature recognizes the obvious natural and logical connection between economic development and the distribution of the tax burden among the diverse segments of the economy, and

WHEREAS, the Legislature seeks by this legislation to accomplish goals that are not separate or disassociated objects of legislative effort, but that are integrated and dependent elements of a comprehensive approach to a rational economic policy that will fairly and equitably promote economic development throughout the diverse segments of the economy, and

WHEREAS, the Legislature, as part of this comprehensive approach to a rational economic policy, seeks to create a process by which the Legislature will periodically review, on an orderly schedule, the array of tax exemptions and identify those that serve as a widespread stimulus to the economy and those that hamper economic development by unfairly distributing the tax burden or giving an undue competitive advantage to a business over others similarly situated, NOW, THEREFORE,