

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. (1) As used in this section, the term:

(a) "Federal minimum wage" means a minimum wage required under federal law, including the federal Fair Labor Standards Act of 1938, as amended, 29 U.S.C. ss. 201 et seq.

(b) "Minimum wage" means a minimum rate of compensation for employment.

(c) "Political subdivision" means a county, municipality, department, commission, district, board, or other public body, whether corporate or otherwise, created by or under state law.

(2) Except as otherwise provided in subsection (3), no political subdivision may establish, mandate, or otherwise require an employer to pay a minimum wage, other than a federal minimum wage, or to apply a federal minimum wage to

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1 wages exempt from such a federal minimum wage.

2 (3) This section does not limit the authority of a
3 political subdivision to establish a minimum wage other than a
4 federal minimum wage:

5 (a) For the employees of the political subdivision;

6 (b) For the employees of an employer contracting to
7 provide goods or services for the political subdivision, or
8 for the employees of a subcontractor of such an employer,
9 under the terms of a contract with the political subdivision;
10 or

11 (c) For the employees of an employer receiving a
12 direct tax abatement or subsidy from the political
13 subdivision, as a condition of the direct tax abatement or
14 subsidy.

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

17 288.0655 Rural Infrastructure Fund.--

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

24 (b) To facilitate access of rural communities and
25 rural areas of critical economic concern as defined by the
26 Rural Economic Development Initiative to infrastructure
27 funding programs of the Federal Government, such as those
28 offered by the United States Department of Agriculture and the
29 United States Department of Commerce, and state programs,
30 including those offered by Rural Economic Development
31 Initiative agencies, and to facilitate local government or

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

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

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

5 288.095 Economic Development Trust Fund.--

6 (3)

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

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

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

25 Section 4. Section 288.1045, Florida Statutes, is
26 amended to read:

27 288.1045 Qualified defense contractor tax refund
28 program.--

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

30 (a) "Consolidation of a Department of Defense
31 contract" means the consolidation of one or more of an

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1 applicant's facilities under one or more Department of Defense
2 contracts either from outside this state or from inside and
3 outside this state, into one or more of the applicant's
4 facilities inside this state.

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

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

16 (d) "Office" means the Office of Tourism, Trade, and
17 Economic Development.

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

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

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

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

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

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

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

25 (l) "Taxable year" means the same as in s.
26 220.03(1)(z).

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

28 (n) "Business unit" means an employing unit, as
29 defined in s. 443.036, that is registered with the Agency for
30 Workforce Innovation ~~Department of Labor and Employment~~
31 ~~Security~~ for unemployment compensation purposes or means a

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

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

17 (p) "Contract for reuse of a defense-related facility"
18 means a contract with a duration of 2 or more years for the
19 use of a facility for manufacturing, assembling, fabricating,
20 research, development, or design of tangible personal
21 property, but excluding any contract to provide goods,
22 improvements to real or tangible property, or services
23 directly to or for any particular military base or
24 installation in this state. Such facility must be located
25 within a port, as defined in s. 313.21, and have been occupied
26 by a business entity that held a valid Department of Defense
27 contract or occupied by any branch of the Armed Forces of the
28 United States, within 1 year of any contract being executed
29 for the reuse of such facility. A contract for reuse of a
30 defense-related facility may not include any contract for
31 reuse of such facility for any Department of Defense contract

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1 for manufacturing, assembling, fabricating, research,
2 development, or design.

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

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

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

23 (b) A qualified applicant may not be qualified for any
24 project to receive more than \$5,000 times the number of jobs
25 provided in the tax refund agreement pursuant to subparagraph
26 (4)(a)1. A qualified applicant may not receive refunds of more
27 than 25 percent of the total tax refunds provided in the tax
28 refund agreement pursuant to subparagraph (4)(a)1. in any
29 fiscal year, provided that no qualified applicant may receive
30 more than \$2.5 million in tax refunds pursuant to this section
31 in any fiscal year.

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1 (c) A qualified applicant may not receive more than
2 \$7.5 million in tax refunds pursuant to this section in all
3 fiscal years.

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

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

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

23 1. Taxes on sales, use, and other transactions paid
24 pursuant to chapter 212.

25 2. Corporate income taxes paid pursuant to chapter
26 220.

27 3. Intangible personal property taxes paid pursuant to
28 chapter 199.

29 4. Emergency excise taxes paid pursuant to chapter
30 221.

31 5. Excise taxes paid on documents pursuant to chapter

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1 201.

2 6. Ad valorem taxes paid, as defined in s.
3 220.03(1)(a) on June 1, 1996.

4
5 However, a qualified applicant may not receive a tax refund
6 pursuant to this section for any amount of credit, refund, or
7 exemption granted such contractor for any of such taxes. If a
8 refund for such taxes is provided by the office, which taxes
9 are subsequently adjusted by the application of any credit,
10 refund, or exemption granted to the qualified applicant other
11 than that provided in this section, the qualified applicant
12 shall reimburse the Economic Development Trust Fund for the
13 amount of such credit, refund, or exemption. A qualified
14 applicant must notify and tender payment to the office within
15 20 days after receiving a credit, refund, or exemption, other
16 than that provided in this section.

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

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

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1 additional jobs.

2 (3) APPLICATION PROCESS; REQUIREMENTS; AGENCY
3 DETERMINATION.--

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

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

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

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

29 3. The Department of Defense contract numbers of the
30 contract to be consolidated, the new Department of Defense
31 contract number, or the "RFP" number of a proposed Department

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1 of Defense contract.

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

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

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

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

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

17 9. The amount of:

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

20 b. Corporate income taxes paid pursuant to chapter
21 220;

22 c. Intangible personal property taxes paid pursuant to
23 chapter 199;

24 d. Emergency excise taxes paid pursuant to chapter
25 221;

26 e. Excise taxes paid on documents pursuant to chapter
27 201; and

28 f. Ad valorem taxes paid
29

30 during the 5 fiscal years immediately preceding the date of
31 the application, and the projected amounts of such taxes to be

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1 due in the 3 fiscal years immediately following the date of
2 the application.

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

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

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

22 13. Any additional information requested by the
23 office.

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

29 1. The applicant's federal employer identification
30 number, the applicant's Florida sales tax registration number,
31 and a notarized signature of an officer of the applicant.

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- 1 2. The permanent location of the manufacturing,
2 assembling, fabricating, research, development, or design
3 facility in this state at which the project is or is to be
4 located.
- 5 3. The Department of Defense contract numbers of the
6 contract under which the defense production jobs will be
7 converted to nondefense production jobs.
- 8 4. The date the contract was executed, and the date
9 the contract is due to expire or is expected to expire, or was
10 canceled.
- 11 5. The commencement date for the nondefense production
12 operations in this state.
- 13 6. The number of net new full-time equivalent Florida
14 jobs included ~~in this state which are or will be dedicated to~~
15 the nondefense production project as of December 31 of each
16 ~~during the~~ year and the average wage of such jobs.
- 17 7. The total number of full-time equivalent employees
18 employed by the applicant in this state.
- 19 8. The percentage of the applicant's gross receipts
20 derived from Department of Defense contracts during the 5
21 taxable years immediately preceding the date the application
22 is submitted.
- 23 9. The amount of:
- 24 a. Taxes on sales, use, and other transactions paid
25 pursuant to chapter 212;
- 26 b. Corporate income taxes paid pursuant to chapter
27 220;
- 28 c. Intangible personal property taxes paid pursuant to
29 chapter 199;
- 30 d. Emergency excise taxes paid pursuant to chapter
31 221;

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1 e. Excise taxes paid on documents pursuant to chapter
2 201; and

3 f. Ad valorem taxes paid

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

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

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

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

28 13. Any additional information requested by the
29 office.

30 (d) Applications for certification based on a contract
31 for reuse of a defense-related facility must be submitted to

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1 the office as prescribed by the office and must include, but
2 are not limited to, the following information:

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

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

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

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

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

21 6. The commencement date for project operations under
22 the contract in this state.

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

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

29 9. The amount of:

30 a. Taxes on sales, use, and other transactions paid
31 pursuant to chapter 212.

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

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1 13. Any additional information requested by the
2 office.

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

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

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

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

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

24 5. A business unit of the applicant must have derived
25 not less than 60 ~~70~~ percent of its gross receipts in this
26 state from Department of Defense contracts over the
27 applicant's last fiscal year, and must have derived not less
28 than an average of 60 ~~80~~ percent of its gross receipts in this
29 state from Department of Defense contracts over the 5 years
30 preceding the date an application is submitted pursuant to
31 this section. This subparagraph does not apply to any

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1 application for certification based on a contract for reuse of
2 a defense-related facility.

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

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

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

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

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

23 4. The local commitment and support for the project
24 and applicant.

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

28 6. The dependence of the local community on the
29 defense industry.

30 7. The impact of any tax refunds granted pursuant to
31 this section on the viability of the project and the

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1 probability that the project will occur in this state if such
2 tax refunds are granted to the applicant, taking into account
3 the expected long-term commitment of the applicant to economic
4 growth and employment in this state.

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

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

25 (h) Within 30 days after receipt of the office's
26 findings and evaluation, the director shall issue a letter of
27 certification which ~~enter a final order that~~ either approves
28 or disapproves an application. The decision must be in writing
29 and provide the justifications for either approval or
30 disapproval. If appropriate, the director shall enter into a
31 written agreement with the qualified applicant pursuant to

1 subsection (4).

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

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

14 (4) QUALIFIED DEFENSE CONTRACTOR TAX REFUND
15 AGREEMENT.--

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

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

28 2. The maximum amount of a refund that the qualified
29 applicant is eligible to receive for ~~in~~ each fiscal year,
30 based on the job creation or retention and maintenance
31 schedule specified in subparagraph 1.

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

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

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

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

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

28 2. Upon receipt of a request under subparagraph 1.,
29 the director shall have 45 days to notify the requesting
30 qualified applicant, in writing, if its exemption has been
31 granted or denied. In determining if an exemption should be

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1 granted, the director shall consider the extent to which
2 negative economic conditions in the requesting qualified
3 applicant's industry have prevented the qualified applicant
4 from complying with the terms and conditions of its tax refund
5 agreement.

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

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

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

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

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

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

10 (5) ANNUAL CLAIM FOR REFUND FROM A QUALIFIED DEFENSE
11 CONTRACTOR.--

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

28 (b) The claim for refund by the qualified applicant
29 must include a copy of all receipts pertaining to the payment
30 of taxes for which a refund is sought, and data related to
31 achieving each performance item contained in the tax refund

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1 agreement pursuant to subsection (4). The amount requested as
2 a tax refund may not exceed the amount for the relevant fiscal
3 year in the written agreement entered pursuant to subsection
4 (4).

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

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

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1 support of the claim.

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

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

25 (g) A prorated tax refund, less a 5 percent penalty,
26 shall be approved for a qualified applicant provided all other
27 applicable requirements have been satisfied and the applicant
28 proves to the satisfaction of the director that it has
29 achieved at least 80 percent of its projected employment and
30 that the average wage paid by the qualified applicant is at
31 least 90 percent of the average wage specified in the tax

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

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

12 (6) ADMINISTRATION.--

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

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

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

30 (d) By December 1 of each year, the office shall
31 submit a complete and detailed report to the Governor, the

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

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

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

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

21 288.106 Tax refund program for qualified target
22 industry businesses.--

23 (3) APPLICATION AND APPROVAL PROCESS.--

24 (a) To apply for certification as a qualified target
25 industry business under this section, the business must file
26 an application with the office before the business has made
27 the decision to locate a new business in this state or before
28 the business had made the decision to expand an existing
29 business in this state. The application shall include, but is
30 not limited to, the following information:

31 1. The applicant's federal employer identification

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1 number and the applicant's state sales tax registration
2 number.

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

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

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

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

18 6. The anticipated commencement date of the project.

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

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

25 9. A resolution adopted by the governing board of the
26 county or municipality in which the project will be located,
27 which resolution recommends that certain types of businesses
28 be approved as a qualified target industry business and states
29 that the commitments of local financial support necessary for
30 the target industry business exist. In advance of the passage
31 of such resolution, the office may also accept an official

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

9 10. Any additional information requested by the
10 office.

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

28 (4) TAX REFUND AGREEMENT.--

29 (a) Each qualified target industry business must enter
30 into a written agreement with the office which specifies, at a
31 minimum:

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

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

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

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

24 5. That local financial support will be annually
25 available and will be paid to the account. The director may
26 not enter into a written agreement with a qualified target
27 industry business if the local financial support resolution is
28 not passed by the local governing authority within 90 days
29 after he or she has issued the letter of certification under
30 subsection (3).

31 (b) Compliance with the terms and conditions of the

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

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

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

25 3. As a condition for receiving a prorated refund
26 under paragraph (5)(d) or an economic-stimulus exemption under
27 this paragraph, a qualified target industry business must
28 agree to renegotiate its tax refund agreement with the office
29 to, at a minimum, ensure that the terms of the agreement
30 comply with current law and office procedures governing
31 application for and award of tax refunds. Upon approving the

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1 award of a prorated refund or granting an economic-stimulus
2 exemption, the office shall renegotiate the tax refund
3 agreement with the business as required by this subparagraph.
4 When amending the agreement of a business receiving an
5 economic-stimulus exemption, the office may extend the
6 duration of the agreement for a period not to exceed 1 year.

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

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

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

21 (5) ANNUAL CLAIM FOR REFUND.--

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

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

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

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

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

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

30 (f) The total amount of tax refund claims approved by
31 the director under this section in any fiscal year must not

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1 exceed the amount authorized under s. 288.095(3).

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

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

11 (6) ADMINISTRATION.--

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

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

27 (c) Funds specifically appropriated for the tax refund
28 program for qualified target industry businesses may not be
29 used for any purpose other than the payment of tax refunds
30 authorized by this section.

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

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1 Section 6. Paragraph (k) of subsection (7) of section
2 213.053, Florida Statutes, is amended to read:

3 213.053 Confidentiality and information sharing.--

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

6 (k)1. Payment information relative to chapters 199,
7 201, 212, 220, ~~and~~ 221, and 624 to the Office of Tourism,
8 Trade, and Economic Development, or its employees or agents
9 that are identified in writing by the office to the
10 department, in the ~~its~~ administration of the tax refund
11 program for qualified defense contractors authorized by s.
12 288.1045 and the tax refund program for qualified target
13 industry businesses authorized by s. 288.106.

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

23
24 Disclosure of information under this subsection shall be
25 pursuant to a written agreement between the executive director
26 and the agency. Such agencies, governmental or
27 nongovernmental, shall be bound by the same requirements of
28 confidentiality as the Department of Revenue. Breach of
29 confidentiality is a misdemeanor of the first degree,
30 punishable as provided by s. 775.082 or s. 775.083.

31 Section 7. Sections 7 and 8 of this act may be cited

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1 as the "Tourism Industry Recovery Act of 2002."

2 Section 8. Paragraphs (l) and (n) of subsection (3) of
3 section 125.0104, Florida Statutes, are amended to read:

4 125.0104 Tourist development tax; procedure for
5 levying; authorized uses; referendum; enforcement.--

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

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

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

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

26 3. Pay the operation and maintenance costs of a
27 convention center for a period of up to 10 years. Only
28 counties that have elected to levy the tax for the purposes
29 authorized in subparagraph 2. may use the tax for the purposes
30 enumerated in this subparagraph. Any county that elects to
31 levy the tax for the purposes authorized in subparagraph 2.

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1 after July 1, 2000, may use the proceeds of the tax to pay the
2 operation and maintenance costs of a convention center for the
3 life of the bonds.

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

11
12 The provision of paragraph (b) which prohibits any county
13 authorized to levy a convention development tax pursuant to s.
14 212.0305 from levying more than the 2-percent tax authorized
15 by this section, and the provisions of paragraphs (4)(a)-(d),
16 shall not apply to the additional tax authorized in this
17 paragraph. The effective date of the levy and imposition of
18 the tax authorized under this paragraph shall be the first day
19 of the second month following approval of the ordinance by the
20 governing board or the first day of any subsequent month as
21 may be specified in the ordinance. A certified copy of such
22 ordinance shall be furnished by the county to the Department
23 of Revenue within 10 days after approval of such ordinance.

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

- 30 1. Pay the debt service on bonds issued to finance:
31 a.1. The construction, reconstruction, or renovation

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

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

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

22
23 A county that imposes the tax authorized in this paragraph may
24 not expend any ad valorem tax revenues for the acquisition,
25 construction, reconstruction, or renovation of a that facility
26 for which tax revenues are used pursuant to subparagraph 1.

27 The provision of paragraph (b) which prohibits any county
28 authorized to levy a convention development tax pursuant to s.
29 212.0305 from levying more than the 2-percent tax authorized
30 by this section shall not apply to the additional tax
31 authorized by this paragraph in counties which levy convention

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

11 Section 9. Notwithstanding section 18 of CS for CS for
12 SB 1360, 2002 Regular Session, section 197.1722, Florida
13 Statutes, as created by section 16 of that bill, shall not
14 take effect January 1, 2003, but shall take effect on the date
15 CS for CS for SB 1360, Regular Session, becomes a law and
16 shall apply retroactively to January 1, 2002.

17 Section 10. Notwithstanding any provisions in section
18 290.0055, Florida Statutes, regarding the size of an
19 enterprise zone, a county as defined in section 125.011(1),
20 Florida Statutes, may apply to the Office of Tourism, Trade,
21 and Economic Development before October 1, 2002, to amend the
22 boundary lines of its existing enterprise zone in order to add
23 an area not exceeding 4 square miles. The area proposed for
24 addition to the enterprise zone under this section must be
25 contiguous to a portion of the existing enterprise zone and
26 must be part of a revitalization area that has been targeted
27 for assistance by the county or by a municipality within the
28 county. The area proposed for addition to the enterprise zone
29 also must contain a high concentration of individuals who have
30 immigrated to this state from Haiti. The Office of Tourism,
31 Trade, and Economic Development shall approve an amendment to

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1 the enterprise zone boundary lines, effective January 1, 2003,
2 provided that the area proposed for addition to the enterprise
3 zone is consistent with the criteria and conditions imposed by
4 section 290.0055, Florida Statutes, upon the establishment of
5 enterprise zones, including the requirement that the area
6 suffer from pervasive poverty, unemployment, and general
7 distress.

8 Section 11. Notwithstanding any provisions in section
9 290.0055, Florida Statutes, regarding the size of an
10 enterprise zone, a county as defined in section 125.011(1),
11 Florida Statutes, may apply to the Office of Tourism, Trade,
12 and Economic Development before October 1, 2002, to amend the
13 boundary lines of its existing enterprise zone in order to add
14 an area not exceeding 4 square miles. The area proposed for
15 addition to the enterprise zone under this section must be
16 contiguous to a portion of the existing enterprise zone and
17 must be part of a revitalization area that has been targeted
18 for assistance by a commission authorized in section 163.06,
19 Florida Statutes. The Office of Tourism, Trade, and Economic
20 Development shall approve an amendment to the enterprise zone
21 boundary lines, effective January 1, 2003, provided that the
22 area proposed for addition to the enterprise zone is
23 consistent with the criteria and conditions imposed by section
24 290.0055, Florida Statutes, upon the establishment of
25 enterprise zones, including the requirement that the area
26 suffer from pervasive poverty, unemployment, and general
27 distress. The area proposed for addition to the enterprise
28 zone under this section may not include any property used for
29 the benefit of a professional sports franchise. Any portion of
30 the area designated under this section by the Office of
31 Tourism, Trade, and Economic Development as an addition to an

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1 enterprise zone shall automatically lose its status as part of
2 an enterprise zone if such portion subsequently includes
3 property used for the benefit of a professional sports
4 franchise.

5 Section 12. Sections of this act authorizing a county
6 as defined in section 125.011(1), Florida Statutes, to amend
7 and expand the boundary lines of an existing enterprise zone
8 are not mutually exclusive.

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

11 290.00686 Enterprise zone designation for Brevard
12 County, Cocoa, or Brevard County and Cocoa.--Brevard County,
13 the City of Cocoa, or Brevard County and the City of Cocoa
14 jointly, may apply to the Office of Tourism, Trade, and
15 Economic Development for designation of one enterprise zone
16 encompassing an area which includes the boundaries of the
17 three community redevelopment areas established pursuant to
18 part III of chapter 163. The application must be submitted by
19 December 31, 2002, and must comply with the requirements of
20 section 290.0055. Notwithstanding the provisions of section
21 290.0065 limiting the total number of enterprise zones
22 designated and the number of enterprise zones within a
23 population category, the Office of Tourism, Trade, and
24 Economic Development may designate one enterprise zone under
25 this section. The Office of Tourism, Trade, and Economic
26 Development shall establish the initial effective date of the
27 enterprise zone designated pursuant to this section.

28 Section 14. Enterprise zone designation for the City
29 of Pensacola.--The City of Pensacola may apply to the Office
30 of Tourism, Trade, and Economic Development for designation of
31 one enterprise zone within the city, which zone encompasses an

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

13 Section 15. Enterprise zone designation for Leon
14 County.--Leon County, or Leon County and the City of
15 Tallahassee jointly, may apply to the Office of Tourism,
16 Trade, and Economic Development for designation of one
17 enterprise zone, the selected area of which shall not exceed
18 20 square miles and shall have a continuous boundary, or
19 consist of not more than three noncontiguous areas per section
20 290.0055(4)(a), Florida Statutes. The enterprise zone shall
21 encompass an area or areas within the following Census tracts
22 for Leon County pursuant to the 1990 Census:

23
24 Census tract 1, block group 1; census tract 2, block group 1;
25 census tract 2, block group 3; census tract 2, block group 4;
26 census tract 3, block group 1; census tract 4, block group 1;
27 census tract 4, block group 2; census tract 5, block group 1;
28 census tract 5, block group 2; census tract 6, block group 1;
29 census tract 6, block group 2; census tract 6, block group 3;
30 census tract 6, block group 4; census tract 7, block group 1;
31 census tract 7, block group 2; census tract 7, block group 3;

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

25
26 The application must be submitted by December 31, 2002, and
27 must comply with the requirements of section 290.0055, Florida
28 Statutes. Notwithstanding the provisions of section 290.0065,
29 Florida Statutes, limiting the total number of enterprise
30 zones designated and the number of enterprise zones within a
31 population category, the Office of Tourism, Trade, and

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1 Economic Development may designate one enterprise zone under
2 this section. The Office of Tourism, Trade, and Economic
3 Development shall establish the initial effective date of the
4 enterprise zone designated pursuant to this section.

5 Section 16. Paragraph (j) of subsection (5) of section
6 212.08, Florida Statutes, is amended to read:

7 212.08 Sales, rental, use, consumption, distribution,
8 and storage tax; specified exemptions.--The sale at retail,
9 the rental, the use, the consumption, the distribution, and
10 the storage to be used or consumed in this state of the
11 following are hereby specifically exempt from the tax imposed
12 by this chapter.

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

14 (j) Machinery and equipment used in semiconductor,
15 defense, or space technology production and research and
16 development.--

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

29 b. Industrial machinery and equipment used in defense
30 or space technology facilities certified under subparagraph 6.
31 to manufacture, process, compound, or produce defense

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1 technology products or space technology products for sale or
2 for use by these facilities are exempt from 25 percent of the
3 tax imposed by this chapter.

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

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

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

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

29 5. For items purchased tax exempt pursuant to this
30 paragraph, possession of a written certification from the
31 purchaser, certifying the purchaser's entitlement to exemption

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1 pursuant to this paragraph, relieves the seller of the
2 responsibility of collecting the tax on the sale of such
3 items, and the department shall look solely to the purchaser
4 for recovery of tax if it determines that the purchaser was
5 not entitled to the exemption.

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

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

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

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1 7.a. A business may apply once each year for the
2 exemption.

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

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

23 8. A business certified to receive this exemption may
24 elect to designate one or more state universities or community
25 colleges as recipients of up to 100 percent of the amount of
26 the exemption for which they may qualify. To receive these
27 funds, the institution must agree to match the funds so earned
28 with equivalent cash, programs, services, or other in-kind
29 support on a one-to-one basis in the pursuit of research and
30 development projects as requested by the certified business.
31 The rights to any patents, royalties, or real or intellectual

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1 property must be vested in the business unless otherwise
2 agreed to by the business and the university or community
3 college.

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

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

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

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

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

27 e. "Defense technology products" means products that
28 have a military application, including, but not limited to,
29 weapons, weapons systems, guidance systems, surveillance
30 systems, communications or information systems, munitions,
31 aircraft, vessels, or boats, or components thereof, which are

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1 intended for military use and manufactured in performance of a
2 contract with the United States Department of Defense or the
3 military branch of a recognized foreign government or a
4 subcontract thereunder which relates to matters of national
5 defense.

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

15 Section 17. Subsection (7) of section 288.108, Florida
16 Statutes, is amended to read:

17 288.108 High-impact business.--

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

28 Section 18. Except as otherwise provided in this act,
29 this act shall take effect upon becoming a law.

30
31

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

2 And the title is amended as follows:

3 remove: the entire title

4

5 and insert:

6

A bill to be entitled

7

An act relating to economic development;

8

prohibiting local governments from requiring

9

employers to pay a minimum wage in excess of

10

the federal minimum wage; providing exceptions;

11

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

12

additional uses of moneys in the Rural

13

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

14

revising terminology relating to certain

15

incentive payment schedules; revising the due

16

date and content for an annual report on

17

incentives and reassigning responsibility for

18

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,