

Amendment No. \_\_\_\_ (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

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Representative(s) Kilmer offered the following:

**Amendment to Amendment (960560) (with title amendment)**

On page 1, line 17, through page 61, line 7,  
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.;

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revising terminology relating to certain

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incentive payment schedules; revising the due

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date and content for an annual report on

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incentives and reassigning responsibility for

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such report to Enterprise Florida, Inc.;

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amending s. 288.1045, F.S.; revising

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definitions; revising conditions and procedures

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governing applications for tax refunds;

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revising provisions relating to the order

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authorizing a tax refund; revising the required

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elements of a tax refund agreement; providing

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an exemption from mandatory loss of tax refund

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eligibility and decertification resulting from

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agreement breach in cases of uncontrollable

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economic factors; prescribing a deadline for

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applying for tax refunds; authorizing the

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office to grant extensions to certain

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application and notification deadlines;

Amendment No. \_\_\_\_ (for drafter's use only)

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

Amendment No. \_\_\_\_ (for drafter's use only)

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,

Amendment No. \_\_\_\_ (for drafter's use only)

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.



Amendment No. \_\_\_\_ (for drafter's use only)

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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,