

1 A bill to be entitled
2 An act relating to economic stimulus; amending
3 s. 288.095, F.S.; revising terminology relating
4 to certain incentive payment schedules;
5 revising the due date and content for an annual
6 report on incentives and reassigning
7 responsibility for such report to Enterprise
8 Florida, Inc.; amending s. 288.1045, F.S.;
9 revising definitions; revising the required
10 elements of a tax refund agreement; providing
11 an exemption from mandatory loss of tax refund
12 eligibility and decertification resulting from
13 agreement breach in cases of uncontrollable
14 economic factors; prescribing a deadline for
15 applying for tax refunds; revising conditions
16 and procedures governing applications for tax
17 refunds; revising provisions relating to the
18 order authorizing a tax refund; authorizing the
19 office to grant extensions to certain
20 application and notification deadlines;
21 revising conditions under which a prorated tax
22 refund will be approved; providing for
23 calculation of such prorated refund; specifying
24 that the section does not create a presumption
25 a claim will be approved and paid; revising the
26 agencies with which the office may verify
27 information and to which the office may provide
28 information; expanding purposes for which the
29 office may seek assistance from certain
30 entities; amending s. 288.106, F.S., relating
31 to the tax refund program for qualified target

1 industry businesses; revising requirements for
 2 application for certification as such business
 3 with respect to the number of current and new
 4 jobs at the business and projections by the
 5 Office of Tourism, Trade, and Economic
 6 Development of refunds based thereon; revising
 7 requirements relating to the tax refund
 8 agreement with respect to job creation and the
 9 time for filing of claims for refund; providing
 10 for an exemption from mandatory loss of tax
 11 refund eligibility and decertification
 12 resulting from agreement breach in cases of
 13 uncontrollable economic factors; revising
 14 provisions relating to annual claims for
 15 refund; authorizing an extension of time for
 16 signing the tax refund agreement; providing an
 17 application deadline; revising provisions
 18 relating to the order authorizing a tax refund;
 19 revising conditions under which a prorated tax
 20 refund will be approved; providing for
 21 calculation of such prorated tax refund;
 22 specifying that the section does not create a
 23 presumption that a claim will be approved and
 24 paid; revising the agencies with which the
 25 office may verify information and to which the
 26 office may provide information; expanding
 27 purposes for which the office may seek
 28 assistance from certain entities; specifying
 29 that certain appropriations may not be used for
 30 any purpose other than the payment of specified
 31 tax refunds; amending s. 213.053, F.S.;

1 authorizing the Department of Revenue to
2 provide certain information to the office;
3 amending s. 288.0655, F.S.; providing for
4 additional uses of moneys in the Rural
5 Infrastructure Fund; providing an effective
6 date.

7
8 Be It Enacted by the Legislature of the State of Florida:

9
10 Section 1. Paragraphs (b) and (c) of subsection (3) of
11 section 288.095, Florida Statutes, are amended to read:

12 288.095 Economic Development Trust Fund.--

13 (3)

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

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1 for each refund claim and adjust the amount of each claim
2 accordingly.

3 (c) By December 31 ~~September 30~~ of each year,
4 Enterprise Florida, Inc., the Office of Tourism, Trade, and
5 Economic Development shall submit a complete and detailed
6 report to the Governor, the President of the Senate, the
7 Speaker of the House of Representatives, and the director of
8 the Office of Tourism, Trade, and Economic Development board
9 ~~of directors of Enterprise Florida, Inc., created under part~~
10 ~~VII of this chapter,~~ of all applications received,
11 recommendations made to the Office of Tourism, Trade, and
12 Economic Development, final decisions issued, tax refund
13 agreements executed, and tax refunds paid or other payments
14 made under all programs funded out of the Economic Development
15 Incentives Account, including analyses of benefits and costs,
16 types of projects supported, and employment and investment
17 created. Enterprise Florida, Inc., The Office of Tourism,
18 ~~Trade, and Economic Development~~ shall also include a separate
19 analysis of the impact of such tax refunds on state enterprise
20 zones designated pursuant to s. 290.0065, rural communities,
21 brownfield areas, and distressed urban communities. ~~By~~
22 ~~December 1~~ of each year, ~~the board of directors of Enterprise~~
23 ~~Florida, Inc., shall review and comment on the report, and the~~
24 ~~board shall submit the report, together with the comments of~~
25 ~~the board, to the Governor, the President of the Senate, and~~
26 ~~the Speaker of the House of Representatives.~~ The report must
27 discuss whether the authority and moneys appropriated by the
28 Legislature to the Economic Development Incentives Account
29 were managed and expended in a prudent, fiducially sound
30 manner. The Office of Tourism, Trade, and Economic Development
31

1 shall assist Enterprise Florida, Inc., in the collection of
2 data related to business performance and incentive payments.

3 Section 2. Section 288.1045, Florida Statutes, is
4 amended to read:

5 288.1045 Qualified defense contractor tax refund
6 program.--

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

8 (a) "Consolidation of a Department of Defense
9 contract" means the consolidation of one or more of an
10 applicant's facilities under one or more Department of Defense
11 contracts either from outside this state or from inside and
12 outside this state, into one or more of the applicant's
13 facilities inside this state.

14 (b) "Average wage in the area" means the average of
15 all wages and salaries in the state, the county, or in the
16 standard metropolitan area in which the business unit is
17 located.

18 (c) "Applicant" means any business entity that holds a
19 valid Department of Defense contract or any business entity
20 that is a subcontractor under a valid Department of Defense
21 contract or any business entity that holds a valid contract
22 for the reuse of a defense-related facility, including all
23 members of an affiliated group of corporations as defined in
24 s. 220.03(1)(b).

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

27 (e) "Department of Defense contract" means a
28 competitively bid Department of Defense contract or
29 subcontract or a competitively bid federal agency contract or
30 subcontract issued on behalf of the Department of Defense for
31 manufacturing, assembling, fabricating, research, development,

1 or design with a duration of 2 or more years, but excluding
2 any contract to provide goods, improvements to real or
3 tangible property, or services directly to or for any
4 particular military base or installation in this state. The
5 term includes contracts for products for military use which
6 contracts are approved by the United States Department of
7 Defense or the United States Department of State.

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

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

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

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

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

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

1 (l) "Taxable year" means the same as in s.
2 220.03(1)(z).

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

4 (n) "Business unit" means an employing unit, as
5 defined in s. 443.036, that is registered with the Agency for
6 Workforce Innovation ~~Department of Labor and Employment~~
7 ~~Security~~ for unemployment compensation purposes or means a
8 subcategory or division of an employing unit that is accepted
9 by the Agency for Workforce Innovation ~~Department of Labor and~~
10 ~~Employment Security~~ as a reporting unit.

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

24 (p) "Contract for reuse of a defense-related facility"
25 means a contract with a duration of 2 or more years for the
26 use of a facility for manufacturing, assembling, fabricating,
27 research, development, or design of tangible personal
28 property, but excluding any contract to provide goods,
29 improvements to real or tangible property, or services
30 directly to or for any particular military base or
31 installation in this state. Such facility must be located

1 within a port, as defined in s. 313.21, and have been occupied
2 by a business entity that held a valid Department of Defense
3 contract or occupied by any branch of the Armed Forces of the
4 United States, within 1 year of any contract being executed
5 for the reuse of such facility. A contract for reuse of a
6 defense-related facility may not include any contract for
7 reuse of such facility for any Department of Defense contract
8 for manufacturing, assembling, fabricating, research,
9 development, or design.

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

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

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

30 (b) A qualified applicant may not be qualified for any
31 project to receive more than \$5,000 times the number of jobs

1 provided in the tax refund agreement pursuant to subparagraph
2 (4)(a)1. A qualified applicant may not receive refunds of more
3 than 25 percent of the total tax refunds provided in the tax
4 refund agreement pursuant to subparagraph (4)(a)1. in any
5 fiscal year, provided that no qualified applicant may receive
6 more than \$2.5 million in tax refunds pursuant to this section
7 in any fiscal year.

8 (c) A qualified applicant may not receive more than
9 \$7.5 million in tax refunds pursuant to this section in all
10 fiscal years.

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

16 (e) For the first 6 months of each fiscal year, the
17 director shall set aside 30 percent of the amount appropriated
18 for refunds pursuant to this section by the Legislature to
19 provide tax refunds only to qualified applicants who employ
20 500 or fewer full-time employees in this state. Any
21 unencumbered funds remaining undisbursed from this set-aside
22 at the end of the 6-month period may be used to provide tax
23 refunds for any qualified applicants pursuant to this section.

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

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

1 2. Corporate income taxes paid pursuant to chapter
2 220.

3 3. Intangible personal property taxes paid pursuant to
4 chapter 199.

5 4. Emergency excise taxes paid pursuant to chapter
6 221.

7 5. Excise taxes paid on documents pursuant to chapter
8 201.

9 6. Ad valorem taxes paid, as defined in s.
10 220.03(1)(a) on June 1, 1996.

11
12 However, a qualified applicant may not receive a tax refund
13 pursuant to this section for any amount of credit, refund, or
14 exemption granted such contractor for any of such taxes. If a
15 refund for such taxes is provided by the office, which taxes
16 are subsequently adjusted by the application of any credit,
17 refund, or exemption granted to the qualified applicant other
18 than that provided in this section, the qualified applicant
19 shall reimburse the Economic Development Trust Fund for the
20 amount of such credit, refund, or exemption. A qualified
21 applicant must notify and tender payment to the office within
22 20 days after receiving a credit, refund, or exemption, other
23 than that provided in this section.

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

1 (h) Funds made available pursuant to this section may
2 not be expended in connection with the relocation of a
3 business from one community to another community in this state
4 unless the Office of Tourism, Trade, and Economic Development
5 determines that without such relocation the business will move
6 outside this state or determines that the business has a
7 compelling economic rationale for the relocation which creates
8 additional jobs.

9 (3) APPLICATION PROCESS; REQUIREMENTS; AGENCY
10 DETERMINATION.--

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

24 (b) Applications for certification based on the
25 consolidation of a Department of Defense contract or a new
26 Department of Defense contract must be submitted to the office
27 as prescribed by the office and must include, but are not
28 limited to, the following 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.

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 to be consolidated, the new Department of Defense
7 contract number, or the "RFP" number of a proposed Department
8 of Defense contract.

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

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

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

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

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

24 9. The amount of:

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

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

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

31

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

1 (c) Applications for certification based on the
2 conversion of defense production jobs to nondefense production
3 jobs must be submitted to the office as prescribed by the
4 office and must include, but are not limited to, the following
5 information:

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

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

13 3. The Department of Defense contract numbers of the
14 contract under which the defense production jobs will be
15 converted to nondefense production jobs.

16 4. The date the contract was executed, and the date
17 the contract is due to expire or is expected to expire, or was
18 canceled.

19 5. The commencement date for the nondefense production
20 operations in this state.

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

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

27 8. The percentage of the applicant's gross receipts
28 derived from Department of Defense contracts during the 5
29 taxable years immediately preceding the date the application
30 is submitted.

31 9. The amount of:

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

1 Development Initiative, a resolution adopted by the county
2 commissioners of such county requesting that the applicant's
3 project be exempt from the local financial support
4 requirement.

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

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

11 1. The applicant's Florida sales tax registration
12 number and a notarized signature of an officer of the
13 applicant.

14 2. The permanent location of the manufacturing,
15 assembling, fabricating, research, development, or design
16 facility in this state at which the project is or is to be
17 located.

18 3. The business entity holding a valid Department of
19 Defense contract or branch of the Armed Forces of the United
20 States that previously occupied the facility, and the date
21 such entity last occupied the facility.

22 4. A copy of the contract to reuse the facility, or
23 such alternative proof as may be prescribed by the office that
24 the applicant is seeking to contract for the reuse of such
25 facility.

26 5. The date the contract to reuse the facility was
27 executed or is expected to be executed, and the date the
28 contract is due to expire or is expected to expire.

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

31

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

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

7 9. The amount of:

8 a. Taxes on sales, use, and other transactions paid
9 pursuant to chapter 212.

10 b. Corporate income taxes paid pursuant to chapter
11 220.

12 c. Intangible personal property taxes paid pursuant to
13 chapter 199.

14 d. Emergency excise taxes paid pursuant to chapter
15 221.

16 e. Excise taxes paid on documents pursuant to chapter
17 201.

18 f. Ad valorem taxes paid during the 5 fiscal years
19 immediately preceding the date of the application, and the
20 projected amounts of such taxes to be due in the 3 fiscal
21 years immediately following the date of the application.

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

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

27 12. A resolution adopted by the county commissioners
28 of the county in which the project will be located, which
29 recommends the applicant be approved as a qualified applicant,
30 and which indicates that the necessary commitments of local
31 financial support for the applicant exist. Prior to the

1 adoption of the resolution, the county commission may review
2 the proposed public or private sources of such support and
3 determine whether the proposed sources of local financial
4 support can be provided or, for any applicant whose project is
5 located in a county designated by the Rural Economic
6 Development Initiative, a resolution adopted by the county
7 commissioners of such county requesting that the applicant's
8 project be exempt from the local financial support
9 requirement.

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

12 (e) To qualify for review by the office, the
13 application of an applicant under paragraph (b), paragraph
14 (c), or paragraph (d) must, at a minimum, establish the
15 following to the satisfaction of the office:

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

21 2. The consolidation of a Department of Defense
22 contract must result in a net increase of at least 25 percent
23 in the number of jobs at the applicant's facilities in this
24 state or the addition of at least 80 jobs at the applicant's
25 facilities in this state.

26 3. The conversion of defense production jobs to
27 nondefense production jobs must result in net increases in
28 nondefense employment at the applicant's facilities in this
29 state.

30 4. The Department of Defense contract cannot allow the
31 business to include the costs of relocation or retooling in

1 its base as allowable costs under a cost-plus, or similar,
2 contract.

3 5. A business unit of the applicant must have derived
4 not less than 60 ~~70~~ percent of its gross receipts in this
5 state from Department of Defense contracts over the
6 applicant's last fiscal year, and must have derived not less
7 than an average of 60 ~~80~~ percent of its gross receipts in this
8 state from Department of Defense contracts over the 5 years
9 preceding the date an application is submitted pursuant to
10 this section. This subparagraph does not apply to any
11 application for certification based on a contract for reuse of
12 a defense-related facility.

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

15 (f) Each application meeting the requirements of
16 paragraphs (b) and (e), paragraphs (c) and (e), or paragraphs
17 (d) and (e) must be submitted to the office for a
18 determination of eligibility. The office shall review,
19 evaluate, and score each application based on, but not limited
20 to, the following criteria:

21 1. Expected contributions to the state strategic
22 economic development plan adopted by Enterprise Florida, Inc.,
23 taking into account the extent to which the project
24 contributes to the state's high-technology base, and the
25 long-term impact of the project and the applicant on the
26 state's economy.

27 2. The economic benefit of the jobs created or
28 retained by the project in this state, taking into account the
29 cost and average wage of each job created or retained, and the
30 potential risk to existing jobs.

31

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

3 4. The local commitment and support for the project
4 and applicant.

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

8 6. The dependence of the local community on the
9 defense industry.

10 7. The impact of any tax refunds granted pursuant to
11 this section on the viability of the project and the
12 probability that the project will occur in this state if such
13 tax refunds are granted to the applicant, taking into account
14 the expected long-term commitment of the applicant to economic
15 growth and employment in this state.

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

18 (g) The office shall forward its written findings and
19 evaluation on each application meeting the requirements of
20 paragraphs (b) and (e), paragraphs (c) and (e), or paragraphs
21 (d) and (e) to the director within 60 calendar days after ~~of~~
22 receipt of a complete application. The office shall notify
23 each applicant when its application is complete, and when the
24 60-day period begins. In its written report to the director,
25 the office shall specifically address each of the factors
26 specified in paragraph (f), and shall make a specific
27 assessment with respect to the minimum requirements
28 established in paragraph (e). The office shall include in its
29 report projections of the tax refunds the applicant would be
30 eligible to receive ~~refund claims that will be sought by the~~
31 ~~applicant~~ in each fiscal year based on the creation and

1 maintenance of the net new Florida jobs specified in
2 subparagraph (b)6., subparagraph (c)6., or subparagraph (d)7.
3 as of December 31 of the preceding state fiscal year
4 ~~information submitted in the application.~~

5 (h) Within 30 days after receipt of the office's
6 findings and evaluation, the director shall enter a final
7 order that either approves or disapproves an application. The
8 decision must be in writing and provide the justifications for
9 either approval or disapproval. If appropriate, the director
10 shall enter into a written agreement with the qualified
11 applicant pursuant to subsection (4).

12 (i) The director may not enter any final order that
13 certifies any applicant as a qualified applicant when the
14 value of tax refunds to be included in that final order
15 exceeds the available amount of authority to enter final
16 orders as determined in s. 288.095(3). A final order that
17 approves an application must specify the maximum amount of a
18 tax refund that is to be available to the contractor for ~~in~~
19 each fiscal year and the total amount of tax refunds for all
20 fiscal years.

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

23 (4) QUALIFIED DEFENSE CONTRACTOR TAX REFUND
24 AGREEMENT.--

25 (a) A qualified applicant shall enter into a written
26 agreement with the office containing, but not limited to, the
27 following:

28 1. The total number of full-time equivalent jobs in
29 this state that are or will be dedicated to the qualified
30 applicant's project, the average wage of such jobs, the
31 definitions that will apply for measuring the achievement of

1 these terms during the pendency of the agreement, and a time
2 schedule or plan for when such jobs will be in place and
3 active in this state. ~~This information must be the same as the~~
4 ~~information contained in the application submitted by the~~
5 ~~contractor pursuant to subsection (3).~~

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

10 3. An agreement with the office allowing the office to
11 review and verify the financial and personnel records of the
12 qualified applicant to ascertain whether the qualified
13 applicant is complying with the requirements of this section.

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

18 5. That local financial support shall be annually
19 available and will be paid to the Economic Development Trust
20 Fund.

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

31

1 1. A qualified applicant may submit, in writing, a
2 request to the office for an economic-stimulus exemption. The
3 request must provide quantitative evidence demonstrating how
4 negative economic conditions in the applicant's industry
5 prevented the applicant from complying with the terms and
6 conditions of its tax refund agreement.

7 2. Upon receipt of a request under subparagraph 1.,
8 the director shall have 45 days to notify the requesting
9 applicant, in writing, whether its exemption has been granted
10 or denied. In determining whether an exemption should be
11 granted, the director shall consider the extent to which
12 negative economic conditions in the requesting applicant's
13 industry prevented the applicant from complying with the terms
14 and conditions of its tax refund agreement.

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

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

1 5. A qualified applicant that receives an
2 economic-stimulus exemption may not receive a tax refund for
3 the period covered by the exemption.

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

6 (d) The agreement must contain the following legend,
7 clearly printed on its face in bold type of not less than 10
8 points:

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

18
19 (5) ANNUAL CLAIM FOR REFUND FROM A QUALIFIED DEFENSE
20 CONTRACTOR.--

21 (a) To be eligible to claim any scheduled tax refund,
22 qualified applicants who have entered into a written agreement
23 with the office pursuant to subsection (4) and who have
24 entered into a valid new Department of Defense contract,
25 commenced the consolidation of a Department of Defense
26 contract, commenced the conversion of defense production jobs
27 to nondefense production jobs, ~~or who have~~ entered into a
28 valid contract for reuse of a defense-related facility must
29 ~~may~~ apply by January 31 of ~~once~~ each fiscal year to the office
30 for tax refunds scheduled to be paid from the appropriation
31 for the fiscal year that begins on July 1 following the

1 January 31 claims-submission date. The office may, upon
 2 written request, grant a 30-day extension of the filing date.

3 ~~The application must be made on or after the date contained in~~
 4 ~~the agreement entered into pursuant to subsection (4) and must~~
 5 include a notarized signature of an officer of the applicant.

6 (b) The claim for refund by the qualified applicant
 7 must include a copy of all receipts pertaining to the payment
 8 of taxes for which a refund is sought, and data related to
 9 achieving each performance item contained in the tax refund
 10 agreement pursuant to subsection (4). The amount requested as
 11 a tax refund may not exceed the amount for the relevant fiscal
 12 year in the written agreement entered pursuant to subsection
 13 (4).

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

29 (d) The director, with assistance from the office, the
 30 Department of Revenue, and the Agency for Workforce Innovation
 31 ~~Department of Labor and Employment Security~~, shall, by June 30

1 following the scheduled date for submitting the tax refund
 2 claim, specify by written order the approval or disapproval of
 3 the tax refund claim and, if approved, ~~determine~~ the amount of
 4 the tax refund that is authorized to be paid to for the
 5 qualified applicant for the ~~fiscal year in a written final~~
 6 ~~order within 30 days after the date the claim for the annual~~
 7 ~~tax refund is received by the office. The office may grant an~~
 8 ~~extension of this date upon the request of the qualified~~
 9 ~~applicant for the purpose of filing additional information in~~
 10 ~~support of the claim.~~

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

27 (f) Upon approval of the tax refund pursuant to
 28 paragraphs (c) and (d), the Comptroller shall issue a warrant
 29 for the amount included in the final order. In the event of
 30 any appeal of the final order, the Comptroller may not issue a
 31

1 warrant for a refund to the qualified applicant until the
2 conclusion of all appeals of the final order.

3 (g) A prorated tax refund, less a 5 percent penalty,
4 shall be approved for a qualified applicant provided all other
5 applicable requirements have been satisfied and the applicant
6 proves to the satisfaction of the director that it has
7 achieved at least 80 percent of its projected employment and
8 that the average wage paid by the applicant is at least 90
9 percent of the average wage specified in the tax refund
10 agreement, but in no case less than 115 percent of the average
11 private-sector wage in the area available at the time of
12 certification. The prorated tax refund shall be calculated by
13 multiplying the tax refund amount for which the qualified
14 applicant would have been eligible, if all applicable
15 requirements had been satisfied, by the percentage of the
16 average employment specified in the tax refund agreement which
17 was achieved, and by the percentage of the average wages
18 specified in the tax refund agreement which was achieved.

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

21 (6) ADMINISTRATION.--

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

24 (b) The office may verify information provided in any
25 claim submitted for tax credits under this section with regard
26 to employment and wage levels or the payment of the taxes with
27 the appropriate agency or authority including the Department
28 of Revenue, the Department of Labor and Employment Security,
29 or any local government or authority.

30 (c) To facilitate the process of monitoring and
31 auditing applications made under this program, the office may

1 provide a list of qualified applicants to the Department of
2 Revenue, to the Agency for Workforce Innovation ~~Department of~~
3 ~~Labor and Employment Security~~, or to any local government or
4 authority. The office may request the assistance of said
5 entities with respect to monitoring jobs, wages, and the
6 payment of the taxes listed in subsection (2).

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

18 (e) Funds specifically appropriated for the tax refund
19 program under this section may not be used for any purpose
20 other than the payment of tax refunds authorized by this
21 section.

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

24 Section 3. Paragraphs (a) and (d) of subsection (3),
25 paragraphs (a), (b), and (c) of subsection (4), and
26 subsections (5) and (6) of section 288.106, Florida Statutes,
27 are amended, and subsection (7) of said section is reenacted,
28 to read:

29 288.106 Tax refund program for qualified target
30 industry businesses.--

31 (3) APPLICATION AND APPROVAL PROCESS.--

1 (a) To apply for certification as a qualified target
2 industry business under this section, the business must file
3 an application with the office before the business has made
4 the decision to locate a new business in this state or before
5 the business had made the decision to expand an existing
6 business in this state. The application shall include, but is
7 not limited to, the following information:

8 1. The applicant's federal employer identification
9 number and the applicant's state sales tax registration
10 number.

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

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

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

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

26 6. The anticipated commencement date of the project.

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

30
31

1 8. An estimate of the proportion of the sales
2 resulting from the project that will be made outside this
3 state.

4 9. A resolution adopted by the governing board of the
5 county or municipality in which the project will be located,
6 which resolution recommends that certain types of businesses
7 be approved as a qualified target industry business and states
8 that the commitments of local financial support necessary for
9 the target industry business exist. In advance of the passage
10 of such resolution, the office may also accept an official
11 letter from an authorized local economic development agency
12 that endorses the proposed target industry project and pledges
13 that sources of local financial support for such project
14 exist. For the purposes of making pledges of local financial
15 support under this subsection, the authorized local economic
16 development agency shall be officially designated by the
17 passage of a one-time resolution by the local governing
18 authority.

19 10. Any additional information requested by the
20 office.

21 (d) The office shall forward its written findings and
22 evaluation concerning each application meeting the
23 requirements of paragraph (b) to the director within 45
24 calendar days after receipt of a complete application. The
25 office shall notify each target industry business when its
26 application is complete, and of the time when the 45-day
27 period begins. In its written report to the director, the
28 office shall specifically address each of the factors
29 specified in paragraph (c) and shall make a specific
30 assessment with respect to the minimum requirements
31 established in paragraph (b). The office shall include in its

1 report projections of the tax refunds the business would be
2 eligible to receive ~~refund claim that will be sought by the~~
3 ~~target industry business~~ in each fiscal year based on the
4 creation and maintenance of the net new Florida jobs specified
5 in subparagraph (a)4. as of December 31 of the preceding state
6 fiscal year information submitted in the application.

7 (4) TAX REFUND AGREEMENT.--

8 (a) Each qualified target industry business must enter
9 into a written agreement with the office which specifies, at a
10 minimum:

11 1. The total number of full-time equivalent jobs in
12 this state that will be dedicated to the project, the average
13 wage of those jobs, the definitions that will apply for
14 measuring the achievement of these terms during the pendency
15 of the agreement, and a time schedule or plan for when such
16 jobs will be in place and active in this state. ~~This~~
17 ~~information must be the same as the information contained in~~
18 ~~the application submitted by the business under subsection~~
19 ~~(3).~~

20 2. The maximum amount of tax refunds which the
21 qualified target industry business is eligible to receive on
22 the project and the maximum amount of a tax refund that the
23 qualified target industry business is eligible to receive for
24 in each fiscal year, based on the job creation and maintenance
25 schedule specified in subparagraph 1.

26 3. That the office may review and verify the financial
27 and personnel records of the qualified target industry
28 business to ascertain whether that business is in compliance
29 with this section.

30 4. The date by ~~after~~ which, in each fiscal year, the
31 qualified target industry business may file a an ~~annual~~ claim

1 under subsection (5) to be considered to receive a tax refund
2 in the following fiscal year.

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

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

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

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

1 negative economic conditions in the requesting business's
2 industry prevented the business from complying with the terms
3 and conditions of its tax refund agreement.

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

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

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

24 (c) The agreement must be signed by the director and
25 by an authorized officer of the qualified target industry
26 business within 120 days after the issuance of the letter of
27 certification under subsection (3), but not before passage and
28 receipt of the resolution of local financial support. The
29 office may grant an extension of this period at the written
30 request of the qualified target industry business.

31 (5) ANNUAL CLAIM FOR REFUND.--

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

11 (b) The claim for refund by the qualified target
 12 industry business must include a copy of all receipts
 13 pertaining to the payment of taxes for which the refund is
 14 sought and data related to achievement of each performance
 15 item specified in the tax refund agreement. The amount
 16 requested as a tax refund may not exceed the amount specified
 17 for the relevant ~~that~~ fiscal year in that agreement.

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

1 granted; and the limitations in subsection (2) and paragraph
 2 (3)(f) must be reduced by the amount of any such tax abatement
 3 or the value of the land granted. A report listing all sources
 4 of the local financial support shall be provided to the office
 5 when such support is paid to the account.

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

26 (e) The director, with such assistance as may be
 27 required from the office, the Department of Revenue, or the
 28 Agency for Workforce Innovation ~~Department of Labor and~~
 29 ~~Employment Security~~, shall, by June 30 following the scheduled
 30 date for submission of the tax-refund claim, specify by
 31 written ~~final~~ order the approval or disapproval of the tax

1 refund claim and, if approved, the amount of the tax refund
2 that is authorized to be paid to for the qualified target
3 industry business for the fiscal year within 30 days after the
4 date that the claim for the annual tax refund is received by
5 the office. The office may grant an extension of this date
6 upon the request of the qualified target industry business for
7 the purpose of filing additional information in support of the
8 claim.

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

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

14 (h)(g) Upon approval of the tax refund under
15 paragraphs (c), (d), and (e), the Comptroller shall issue a
16 warrant for the amount specified in the ~~final~~ order. If the
17 ~~final~~ order is appealed, the Comptroller may not issue a
18 warrant for a refund to the qualified target industry business
19 until the conclusion of all appeals of that order.

20 (6) ADMINISTRATION.--

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

28 (b) To facilitate the process of monitoring and
29 auditing applications made under this program, the office may
30 provide a list of qualified target industry businesses to the
31 Department of Revenue, to the Agency for Workforce Innovation

1 ~~Department of Labor and Employment Security~~, or to any local
2 government or authority. The office may request the assistance
3 of those entities with respect to monitoring jobs, wages, and
4 the payment of the taxes listed in subsection (2).

5 (c) Funds specifically appropriated for the tax refund
6 program for qualified target industry businesses may not be
7 used for any purpose other than the payment of tax refunds
8 authorized by this section.

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

10 Section 4. Paragraph (k) of subsection (7) of section
11 213.053, Florida Statutes, is amended to read:

12 213.053 Confidentiality and information sharing.--

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

15 (k)1. Payment information relative to chapters 199,
16 201, 212, 220, and 221 to the Office of Tourism, Trade, and
17 Economic Development, or agents of the office, in its
18 administration of the tax refund program for qualified defense
19 contractors authorized by s. 288.1045.

20 2. Information relative to s. 624.509 and chapters
21 199, 201, 220, and 221 to the Office of Tourism, Trade, and
22 Economic Development, or agents of the office, in the
23 administration of the tax refund program for qualified target
24 industry businesses authorized by s. 288.106.

25 3. Information relative to credits taken by businesses
26 under s. 220.191 and exemptions or refunds received by
27 businesses under s. 212.08(5)(j) to the Office of Tourism,
28 Trade, and Economic Development, or agents of the office, in
29 its administration and evaluation of the capital investment
30 tax credit program authorized in s. 220.191 and the
31

1 semiconductor, defense, and space tax exemption program
 2 authorized in s. 212.08(5)(j).

3
 4 Disclosure of information under this subsection shall be
 5 pursuant to a written agreement between the executive director
 6 and the agency. Such agencies, governmental or
 7 nongovernmental, shall be bound by the same requirements of
 8 confidentiality as the Department of Revenue. Breach of
 9 confidentiality is a misdemeanor of the first degree,
 10 punishable as provided by s. 775.082 or s. 775.083.

11 Section 5. Paragraphs (a) and (b) of subsection (2) of
 12 section 288.0655, Florida Statutes, are amended to read:

13 288.0655 Rural Infrastructure Fund.--

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

20 (b) To facilitate access of rural communities and
 21 rural areas of critical economic concern as defined by the
 22 Rural Economic Development Initiative to infrastructure
 23 funding programs of the Federal Government, such as those
 24 offered by the United States Department of Agriculture and the
 25 United States Department of Commerce, and state programs,
 26 including those offered by Rural Economic Development
 27 Initiative agencies, and to facilitate local government or
 28 private infrastructure funding efforts, the office may award
 29 grants ~~to applicants for such federal programs~~ for up to 30
 30 percent of the total infrastructure project cost. Eligible
 31 projects must be related to specific job creation or job

1 retention ~~creating~~ opportunities. Eligible projects may also
2 include improving any inadequate infrastructure that has
3 resulted in regulatory action that prohibits economic or
4 community growth or reducing the costs to community users of
5 proposed infrastructure improvements that exceed such costs in
6 comparable communities. Eligible uses of funds shall include
7 improvements to public infrastructure for industrial or
8 commercial sites and upgrades to or development of public
9 tourism infrastructure. Authorized infrastructure may include
10 the following public or public-private partnership facilities:
11 storm water systems; telecommunications facilities; roads or
12 other remedies to transportation impediments; nature-based
13 tourism facilities; or other physical requirements necessary
14 to facilitate tourism, trade, and economic development
15 activities in the community. Authorized infrastructure may
16 also include publicly owned self-powered nature-based tourism
17 facilities and additions to the distribution facilities of the
18 existing natural gas utility as defined in s. 366.04(3)(c),
19 the existing electric utility as defined in s. 366.02, or the
20 existing water or wastewater utility as defined in s.
21 367.021(12), or any other existing water or wastewater
22 facility, which owns a gas or electric distribution system or
23 a water or wastewater system in this state where:

24 1. A contribution-in-aid of construction is required
25 to serve public or public-private partnership facilities under
26 the tariffs of any natural gas, electric, water, or wastewater
27 utility as defined herein; and

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

30 Section 6. This act shall take effect upon becoming a
31 law.