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1 A bill to be entitled

2 An act relating to urban revitalization; providing a
3 popular name; providing definitions; providing criteria
4 and procedures for an urban revitalization tax-free zone;
5 creating the Urban Revitalization Task Force; providing
6 for membership and duties; providing for reimbursement for
7 travel expenses; providing for an executive director,
8 technical experts, and other employees; specifying
9 criteria to be eligible for tax exemptions; requiring a
10 report; requiring review of the Tax-Free Urban
11 Revitalization Pilot Project by the Office of Program
12 Policy Analysis and Government Accountability; providing
13 for future repeal of the act; providing an effective date.

14
15 Be It Enacted by the Legislature of the State of Florida:

16
17 Section 1. This act shall be known by the popular name the
18 "Tax-Free Urban Revitalization Pilot Project Act."

19 Section 2. Definitions.--As used in this act, the term:

20 (1) "Business" means any activity engaged in by any
21 person, or caused to be engaged in by any person, with the
22 object of private or public gain, benefit, or advantage, either
23 direct or indirect. Except for the sales of any aircraft, boat,
24 mobile home, or motor vehicle, the term "business" shall not be
25 construed to include occasional or isolated sales or
26 transactions involving tangible personal property or services by
27 a person who does not hold himself or herself out as engaged in
28 business, but includes other charges for the sale or rental of
29 tangible personal property, sales of services taxable under
30 chapter 212, Florida Statutes, sales or charges of admission,



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31 communication services, all rentals and leases of living
32 quarters, other than low-rent housing operated under chapter
33 421, Florida Statutes, sleeping or housekeeping accommodations
34 in hotels, apartment houses, rooming houses, tourist or trailer
35 camp, and all rentals of or licenses in real property, other
36 than low-rent housing operated under chapter 421, Florida
37 Statutes, all leases or rentals of or licenses in parking lots
38 or garages for motor vehicles, docking or storage spaces for
39 boats in boat docks or marinas as defined in s. 159.02(21),
40 Florida Statutes, and made subject to a tax imposed by this act.

41 (2) "Tax-free zone" means an urban revitalization zone
42 which will allow qualified businesses, as determined by the
43 Urban Revitalization Task Force, to be exempt from charging and
44 paying state sales tax and from document taxes, within Miami-
45 Dade County, specifically the area bordered by northwest 23rd
46 Street to the north, northwest 5th Street to the south, northeast
47 First Avenue to the east, and northwest 8th Avenue to the west.

48 (3) "Urban Revitalization Task Force" means the task force
49 created under section 4 that determines which businesses can
50 apply for document tax and sales tax exemptions.

51 Section 3. Urban revitalization tax-free zone; criteria;
52 procedures.--

53 (1)(a) Any business established beginning July 1, 2003, in
54 the tax-free zone specified in subsection 1(2) shall receive a
55 sales tax exemption under s. 212.08, Florida Statutes. In order
56 for a new business to receive this sales tax exemption and
57 receive an exemption on document taxes, said business must apply
58 with the Urban Revitalization Task Force created under section 4
59 for such exemption.



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60 (b) The exemption shall be available to a new business for
61 a period not to exceed the year in which ad valorem taxes are
62 first levied against the business and the 10 years immediately
63 thereafter. The credit shall be available to an expanded
64 existing business for a period not to exceed the year in which
65 ad valorem taxes are first levied on additional real or tangible
66 personal property acquired to facilitate the expansion or
67 rebuilding and the 5 years immediately thereafter.

68 (c) To be eligible for an exemption, a new, expanded, or
69 rebuilt business shall file a notice with the Urban
70 Revitalization Task Force. The notice shall be filed no later
71 than April 1 of the year in which new or additional real or
72 tangible personal property acquired to facilitate such new,
73 expanded, or rebuilt facility is first subject to assessment.
74 The notice shall be made on a form prescribed by the Department
75 of Revenue and shall include separate descriptions of:

76 1. Real and tangible personal property owned or leased by
77 the business prior to expansion, if any.

78 2. Net new or additional real and tangible personal
79 property acquired to facilitate the new, expanded, or rebuilt
80 facility.

81 (2)(a) To apply for a sales and document tax exemption
82 under this act, a new, expanded, or rebuilt business must file
83 under oath with the Urban Revitalization Task Force an
84 application prescribed by the task force for claiming the
85 exemption authorized by this section. Within 10 working days
86 after receipt of an application, the task force shall review the
87 application to determine whether it contains all the information
88 required pursuant to this section and meets the criteria set out
89 in this section. The task force shall certify all applications



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90 that contain the information required pursuant to this section
91 and meet the criteria set out in this section as eligible to
92 receive a credit. The task force shall also certify whether 20
93 percent of the employees of the business, excluding temporary
94 and part-time employees, are residents of this zone or of a
95 contiguous enterprise zone. The certification shall be in
96 writing, and a copy of the certification shall be transmitted to
97 the executive director of the Department of Revenue. The
98 business shall be responsible for forwarding all certified
99 applications to the department.

100 (b) When filing for a tax exemption, a business shall
101 indicate whether it is a small business as defined by s.
102 288.703(1), Florida Statutes.

103 (c) The provisions of this section shall expire and be
104 void on June 30, 2013, and no business shall be allowed to begin
105 claiming such sales tax exemptions after that date.

106 Section 4. Urban Revitalization Task Force; creation;
107 membership and duties.--

108 (1) The Urban Revitalization Task Force shall be composed
109 of a business owner operating within the tax-free zone,
110 appointed by the Governor; a resident residing within the tax-
111 free zone, appointed by the Governor; a member of the House of
112 Representatives residing in Miami-Dade County, appointed by the
113 Speaker of the House of Representatives; a member of the Senate
114 residing in the county, appointed by the President of the
115 Senate; a county commissioner appointed by the County Mayor; a
116 city commissioner appointed by the City Mayor; and the director
117 of the Office of Tourism, Trade, and Economic Development. The
118 terms of office for task force members shall be for 4 years. A
119 vacancy occurring during a term shall be filled for the



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120 unexpired term in the same manner as the original appointment. A
121 task force member shall receive no compensation for his or her
122 services, but is entitled to the necessary expenses, including
123 travel expenses as provided in s. 112.061, Florida Statutes,
124 incurred in the discharge of his or her duties. Each task force
125 member shall hold office until a successor has been appointed
126 and has qualified. A certificate of the appointment or
127 reappointment of any task force member shall be filed with the
128 clerk of Miami-Dade County, and the certificate is conclusive
129 evidence of the due and proper appointment of the task force
130 member. The task force must meet on a quarterly basis, at a
131 minimum, in order to review and make determinations as to
132 business to attain tax-free status. The task force shall vote
133 and designate a chair and vice chair.

134 (2) The task force may employ an executive director,
135 technical experts, and such other agents and employees,
136 permanent and temporary, as it requires, and determine their
137 qualifications, duties, and compensation. For such legal
138 services as it requires, the task force may employ or retain its
139 own counsel and legal staff. The task force authorized to
140 transact business and exercise powers under this act shall file
141 with the governing body, on or before March 31 of each year, a
142 report of its activities for the preceding fiscal year, which
143 report shall include a complete financial statement setting
144 forth its assets, liabilities, income, and operating expenses as
145 of the end of such fiscal year. At the time of filing the
146 report, the task force shall publish in a newspaper of general
147 circulation in the community a notice to the effect that such
148 report has been filed with the county or municipality and that
149 the report is available for inspection during business hours in



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150 the office of the clerk of Miami-Dade County and in the office
151 of the task force.

152 (3) In order to qualify for a tax exemption under this
153 act, a business must provide a statement, under oath, that no
154 less than 20 percent of its employees are residents of the tax-
155 free zone or an enterprise zone in the area. The business may be
156 exempt from this 20-percent requirement if it is able to
157 demonstrate just cause to the task force. It shall be a
158 condition precedent to maintaining tax-free status that such
159 employment requirements be fulfilled throughout each year during
160 the 10-year period of the credit. The statement shall set forth
161 the name and place of residence of each permanent employee on
162 the last day of business of the tax year for which the credit is
163 claimed or, if the employee is no longer employed or eligible
164 for the credit on that date, the last calendar day of the last
165 full calendar month the employee was employed or eligible for
166 the credit at the relevant site.

167 Section 5. Review of pilot project.--Prior to the 2012
168 Regular Session of the Legislature, the Office of Program Policy
169 Analysis and Government Accountability shall review and evaluate
170 the effectiveness and viability of the Tax-Free Urban
171 Revitalization Pilot Project created under this act. The Office
172 of Program Policy Analysis and Government Accountability shall
173 specifically evaluate whether relief from certain taxes induced
174 new investment and development in the area; increased the number
175 of jobs created or retained in the area; induced the renovation,
176 rehabilitation, restoration, improvement, or new construction of
177 businesses or housing within the area; or contributed to the
178 economic viability and profitability of business and commerce
179 located within the area. The Office of Program Policy Analysis



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180 and Government Accountability shall submit a report of its
181 findings and recommendations to the Speaker of the House of
182 Representatives and the President of the Senate no later than
183 January 15, 2012.

184 Section 6. This act shall stand repealed on June 30, 2013,
185 and any designation made pursuant to this act shall be revoked
186 on that date.

187 Section 7. This act shall take effect upon becoming a law.