



HB 1629

2003  
CS

## 1 CHAMBER ACTION

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6 The Committee on Commerce recommends the following:7  
8 **Committee Substitute**

9 Remove the entire bill and insert:

10 A bill to be entitled

11 An act relating to urban revitalization; providing a  
12 popular name; providing definitions; providing criteria  
13 and procedures for an urban revitalization tax-free zone;  
14 requiring the Department of Revenue to issue tax exemption  
15 certificates under certain circumstances; providing an  
16 expiration date; creating the Urban Revitalization Task  
17 Force; providing for membership and duties; providing for  
18 reimbursement for travel expenses; providing for an  
19 executive director, technical experts, and other  
20 employees, subject to specific funding; requiring reports;  
21 requiring review of the Tax-Free Urban Revitalization  
22 Pilot Project by the Office of Program Policy Analysis and  
23 Government Accountability; providing for future repeal of  
24 the act; providing an effective date.25  
26 Be It Enacted by the Legislature of the State of Florida:  
27



HB 1629

2003  
CS

28           Section 1. Popular name.--This act shall be known by the  
29 popular name the "Tax-Free Urban Revitalization Pilot Project  
30 Act."

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

32           (1) "Business" shall have the same meaning as provided in  
33 s. 212.02(2), Florida Statutes.

34           (2) "Tax-free zone" means an urban revitalization zone  
35 which will allow qualified businesses certified by the Urban  
36 Revitalization Task Force to be exempt from charging and paying  
37 the state sales and use tax imposed pursuant to chapter 212,  
38 Florida Statutes, and from the excise tax on documents imposed  
39 pursuant to chapter 201, Florida Statutes, within Miami-Dade  
40 County, specifically the area bordered by Northwest 23rd Street  
41 to the north, Northwest 5th Street to the south, Northeast First  
42 Avenue to the east, and Northwest 8th Avenue to the west.

43           (3) "Urban Revitalization Task Force" means the task force  
44 created pursuant to this act that certifies businesses in the  
45 tax free zone for exemption from the excise tax on documents  
46 imposed pursuant to chapter 201, Florida Statutes, and the sales  
47 and use tax imposed pursuant to chapter 212, Florida Statutes.

48           Section 3. Urban revitalization tax-free zone; criteria;  
49 procedures.--

50           (1)(a) A business established on or after July 1, 2003, in  
51 the tax-free zone shall receive an exemption from the excise tax  
52 on documents imposed pursuant to chapter 201, Florida Statutes,  
53 and the sales and use tax imposed pursuant to chapter 212,  
54 Florida Statutes. In order for a business to receive a  
55 certification exempting it from the sales and use tax and the



HB 1629

2003  
CS

56 excise tax on documents, said business must apply with the Urban  
57 Revitalization Task Force created pursuant to section 4 of this  
58 act for certification to receive such exemption.

59 (b) For a business established in a tax-free zone on or  
60 after July 1, 2003, the exemption shall be available for a  
61 period not to exceed the year in which the business receives its  
62 initial certification from the task force and the 10 years  
63 immediately thereafter. For any business established prior to  
64 July 1, 2003, the exemption shall be available for a period not  
65 to exceed the year in which the business receives its initial  
66 certification from the task force and the 5 years immediately  
67 thereafter.

68 (c) To receive a certification for an exemption, a  
69 business shall file an application for certification with the  
70 Urban Revitalization Task Force. The application shall be filed  
71 no later than April 1 of the year in which the business is  
72 seeking an exemption. The application shall be made on a form  
73 prescribed by the task force and shall include separate  
74 descriptions of:

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

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

80 (d) The task force shall review the application to  
81 determine whether it contains all the information required  
82 pursuant to this section and meets the criteria set out in this  
83 section. The task force shall certify all applications that



HB 1629

2003  
CS

84 contain the information required pursuant to this section and  
85 meet the criteria set out in this section as eligible to receive  
86 an exemption. The certification shall be in writing and a copy  
87 of the certification shall be transmitted to the executive  
88 director of the Department of Revenue within 10 days after  
89 approval of the certification by the task force.

90 (2) The Department of Revenue shall issue a tax exemption  
91 permit to businesses holding a certified exemption issued by the  
92 Urban Revitalization Task Force.

93 (3) In order to qualify for a tax exemption under this  
94 act, a business must provide a statement that no less than 20  
95 percent of its employees are residents of the tax-free zone or  
96 an enterprise zone in the area. The business may be exempt from  
97 this 20-percent requirement if it is able to demonstrate just  
98 cause to the task force. It shall be a condition precedent to  
99 maintaining tax-free status that such employment requirements be  
100 fulfilled throughout each year during the 10-year period of the  
101 credit. The statement shall set forth the name and place of  
102 residence of each permanent employee on the last day of business  
103 of the tax year for which the credit is claimed or, if an  
104 employee is no longer employed or eligible for the credit on  
105 that date, on the last calendar day of the last full calendar  
106 month the employee was employed or eligible for the credit at  
107 the relevant site.

108 (4) The provisions of this section shall expire and be  
109 void on June 30, 2013, and no business shall be allowed to claim  
110 such sales and use tax and excise tax on documents exemptions  
111 after that date.



HB 1629

2003  
CS

112           Section 4. Urban Revitalization Task Force; creation;  
113 membership and duties.--

114           (1) There is hereby created an Urban Revitalization Task  
115 Force. The task force shall be composed of a business owner  
116 operating within the tax-free zone, appointed by the Governor; a  
117 resident residing within the tax-free zone, appointed by the  
118 Governor; a member of the House of Representatives residing in  
119 Miami-Dade County, appointed by the Speaker of the House of  
120 Representatives; a member of the Senate residing in Miami-Dade  
121 County, appointed by the President of the Senate; a county  
122 commissioner appointed by the City Mayor; a city commissioner  
123 appointed by the City Mayor; and the director of the Office of  
124 Tourism, Trade, and Economic Development. The terms of office  
125 for task force members shall be for 4 years, except that members  
126 appointed by the Speaker of the House of Representatives and the  
127 President of the Senate shall serve for terms of 2 years. A  
128 vacancy occurring during a term shall be filled for the  
129 unexpired term in the same manner as the original appointment. A  
130 task force member shall receive no compensation for his or her  
131 services, but is entitled to the necessary expenses, including  
132 travel expenses as provided in s. 112.061, Florida Statutes,  
133 incurred in the discharge of his or her duties. Each task force  
134 member shall hold office until a successor has been appointed  
135 and has qualified. A certificate of the appointment or  
136 reappointment of any task force member shall be filed with the  
137 clerk of Miami-Dade County, and the certificate is conclusive  
138 evidence of the due and proper appointment of the task force  
139 member. The task force must meet on a quarterly basis, at a



HB 1629

2003  
CS

140 minimum, in order to review applications and make determinations  
141 as to businesses eligible to attain tax-free status. The task  
142 force shall vote and designate a chair and vice chair.

143 (2) Subject to funding by the Miami-Dade County  
144 Commission, the task force may employ an executive director,  
145 technical experts, and such other agents and employees,  
146 permanent and temporary, as it requires and determine their  
147 qualifications, duties, and compensation. For such legal  
148 services as it requires, the task force may employ or retain its  
149 own counsel and legal staff. The task force authorized to  
150 transact business and exercise powers under this act shall file  
151 with the Clerk of Miami-Dade County, on or before March 31 of  
152 each year, a report of its activities for the preceding fiscal  
153 year, which report shall include a complete financial statement  
154 setting forth its assets, liabilities, income, and operating  
155 expenses as of the end of such fiscal year. At the time of  
156 filing the report, the task force shall publish in a newspaper  
157 of general circulation in the community a notice to the effect  
158 that such report has been filed with the county or municipality  
159 and is available for inspection during business hours in the  
160 office of the Clerk of Miami-Dade County and in the office of  
161 the task force.

162 (3) The task force shall submit a report of its activities  
163 to the Governor, the Speaker of the House of Representatives,  
164 and the President of the Senate by February 15 of each year.

165 Section 5. Review of pilot project.--Prior to the 2012  
166 Regular Session of the Legislature, the Office of Program Policy  
167 Analysis and Government Accountability shall review and evaluate



HB 1629

2003  
CS

168 the effectiveness and viability of the Tax-Free Urban  
169 Revitalization Pilot Project created under this act. The Office  
170 of Program Policy Analysis and Government Accountability shall  
171 specifically evaluate whether relief from certain taxes induced  
172 new investment and development in the area; increased the number  
173 of jobs created or retained in the area; induced the renovation,  
174 rehabilitation, restoration, improvement, or new construction of  
175 businesses or housing within the area; or contributed to the  
176 economic viability and profitability of business and commerce  
177 located within the area. The Office of Program Policy Analysis  
178 and Government Accountability shall submit a report of its  
179 findings and recommendations to the Speaker of the House of  
180 Representatives and the President of the Senate no later than  
181 January 15, 2012.

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

185 Section 7. This act shall take effect January 1, 2004.