

Bill No. SB 2164

Amendment No. 3 Barcode 891668

CHAMBER ACTION

Senate

House

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The Committee on Commerce, Economic Opportunities, and
Consumer Services recommended the following amendment:

Senate Amendment (with title amendment)

On page 1, between lines 23 and 24,

insert:

Section 2. Paragraph (h) of subsection (5) of section
212.08, Florida Statutes, is amended to read:

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

(5) EXEMPTIONS; ACCOUNT OF USE.--

(h) Business property used in an enterprise zone.--

1. Business property purchased for use by businesses
located in an enterprise zone which is subsequently used in an
enterprise zone shall be exempt from the tax imposed by this
chapter. This exemption inures to the business only through a

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1 refund of previously paid taxes. A refund shall be authorized
2 upon an affirmative showing by the taxpayer to the
3 satisfaction of the department that the requirements of this
4 paragraph have been met.

5 2. To receive a refund, the business must file under
6 oath with the governing body or enterprise zone development
7 agency having jurisdiction over the enterprise zone where the
8 business is located, as applicable, an application which
9 includes:

10 a. The name and address of the business claiming the
11 refund.

12 b. The identifying number assigned pursuant to s.
13 290.0065 to the enterprise zone in which the business is
14 located.

15 c. A specific description of the property for which a
16 refund is sought, including its serial number or other
17 permanent identification number.

18 d. The location of the property.

19 e. The sales invoice or other proof of purchase of the
20 property, showing the amount of sales tax paid, the date of
21 purchase, and the name and address of the sales tax dealer
22 from whom the property was purchased.

23 f. Whether the business is a small business as defined
24 by s. 288.703(1).

25 g. If applicable, the name and address of each
26 permanent employee of the business, including, for each
27 employee who is a resident of an enterprise zone, the
28 identifying number assigned pursuant to s. 290.0065 to the
29 enterprise zone in which the employee resides.

30 3. Within 10 working days after receipt of an
31 application, the governing body or enterprise zone development

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1 agency shall review the application to determine if it
2 contains all the information required pursuant to subparagraph
3 2. and meets the criteria set out in this paragraph. The
4 governing body or agency shall certify all applications that
5 contain the information required pursuant to subparagraph 2.
6 and meet the criteria set out in this paragraph as eligible to
7 receive a refund. If applicable, the governing body or agency
8 shall also certify if 20 percent of the employees of the
9 business are residents of an enterprise zone, excluding
10 temporary and part-time employees. The certification shall be
11 in writing, and a copy of the certification shall be
12 transmitted to the executive director of the Department of
13 Revenue. The business shall be responsible for forwarding a
14 certified application to the department within the time
15 specified in subparagraph 4.

16 4. An application for a refund pursuant to this
17 paragraph must be submitted to the department within 6 months
18 after the tax is due on the business property that is
19 purchased.

20 5. The provisions of s. 212.095 do not apply to any
21 refund application made pursuant to this paragraph. The amount
22 refunded on purchases of business property under this
23 paragraph shall be the lesser of 97 percent of the sales tax
24 paid on such business property or \$5,000, or, if no less than
25 20 percent of the employees of the business are residents of
26 an enterprise zone, excluding temporary and part-time
27 employees, the amount refunded on purchases of business
28 property under this paragraph shall be the lesser of 97
29 percent of the sales tax paid on such business property or
30 \$10,000. A refund approved pursuant to this paragraph shall be
31 made within 30 days of formal approval by the department of

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1 the application for the refund. No refund shall be granted
2 under this paragraph unless the amount to be refunded exceeds
3 \$100 in sales tax paid on purchases made within a 60-day time
4 period.

5 6. The department shall adopt rules governing the
6 manner and form of refund applications and may establish
7 guidelines as to the requisites for an affirmative showing of
8 qualification for exemption under this paragraph.

9 7. If the department determines that the business
10 property is used outside an enterprise zone within 3 years
11 from the date of purchase, the amount of taxes refunded to the
12 business purchasing such business property shall immediately
13 be due and payable to the department by the business, together
14 with the appropriate interest and penalty, computed from the
15 date of purchase, in the manner provided by this chapter.
16 Notwithstanding this subparagraph, business property used
17 exclusively in:

- 18 a. Licensed commercial fishing vessels,
- 19 b. Fishing guide boats, or
- 20 c. Ecotourism guide boats

21
22 that leave and return to a fixed location within an area
23 designated under s. 370.28 are eligible for the exemption
24 provided under this paragraph if all requirements of this
25 paragraph are met. Such vessels and boats must be owned by a
26 business that is eligible to receive the exemption provided
27 under this paragraph. This exemption does not apply to the
28 purchase of a vessel or boat.

29 8. The department shall deduct an amount equal to 10
30 percent of each refund granted under the provisions of this
31 paragraph from the amount transferred into the Local

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1 Government Half-cent Sales Tax Clearing Trust Fund pursuant to
2 s. 212.20 for the county area in which the business property
3 is located and shall transfer that amount to the General
4 Revenue Fund.

5 9. For the purposes of this exemption, "business
6 property" means new or used property defined as "recovery
7 property" in s. 168(c) of the Internal Revenue Code of 1954,
8 as amended, except:

9 a. Property classified as 3-year property under s.
10 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;

11 b. Industrial machinery and equipment as defined in
12 sub-subparagraph (b)6.a. and eligible for exemption under
13 paragraph (b);

14 c. Building materials as defined in sub-subparagraph
15 (g)8.a.; and

16 d. Business property having a sales price of under
17 ~~\$500~~~~\$5,000~~ per unit.

18 10. The provisions of this paragraph shall expire and
19 be void on December 31, 2005.

20 Section 3. Subsection (3) of section 290.00676,
21 Florida Statutes, is amended to read:

22 290.00676 Amendment of rural enterprise zone
23 boundaries.--Notwithstanding any other law, upon
24 recommendation by Enterprise Florida, Inc., the Office of
25 Tourism, Trade, and Economic Development may approve requests
26 to amend the boundaries of rural enterprise zones as defined
27 in s. 290.004(8). Boundary amendments authorized by this
28 section are subject to the following requirements:

29 (3) The local enterprise zone development agency must
30 request the amendment from Enterprise Florida, Inc., prior to
31 December 30, 2003 ~~2001~~. The request must contain maps and

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1 sufficient information to allow the office to determine the
2 number of noncontiguous areas and the total size of the rural
3 enterprise zone.

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5 (Redesignate subsequent sections.)
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8 ===== T I T L E A M E N D M E N T =====

9 And the title is amended as follows:

10 On page 1, line 6, after the semicolon,

11
12 insert:

13 amending s. 212.08, F.S.; reducing the minimum
14 purchase price for exemption from tax for
15 business property used in an enterprise zone;
16 amending s. 290.00676, F.S.; extending the
17 deadline for requests to amend rural enterprise
18 zone boundaries;

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