

1 A bill to be entitled

2 An act relating to enterprise zones; creating s.
3 290.00710, F.S.; authorizing the City of Lakeland to apply
4 to the Office of Tourism, Trade, and Economic Development
5 to designate an enterprise zone; providing requirements;
6 requiring the office to establish the initial effective
7 date of the enterprise zone; creating s. 290.0073, F.S.;
8 authorizing Indian River County, the City of Vero Beach,
9 and the City of Sebastian to jointly apply to the Office
10 of Tourism, Trade, and Economic Development for
11 designation of an enterprise zone in Indian River County;
12 providing requirements; requiring the office to establish
13 the initial effective date of the enterprise zone;
14 creating s. 290.0074, F.S.; authorizing Sumter County to
15 apply to the Office of Tourism, Trade, and Economic
16 Development for designation of an enterprise zone;
17 providing requirements; requiring the office to establish
18 the initial effective date of the enterprise zone;
19 creating s. 290.00755, F.S.; authorizing Columbia County
20 or Columbia County and Lake City jointly to apply to the
21 Office of Tourism, Trade, and Economic Development to
22 designate an enterprise zone; providing requirements;
23 requiring the office to establish the initial effective
24 date of the enterprise zone; creating s. 290.0076, F.S.;
25 authorizing Suwannee County or Suwannee County and Live
26 Oak jointly to apply to the Office of Tourism, Trade, and
27 Economic Development to designate an enterprise zone;
28 providing requirements; requiring the office to establish

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29 | the initial effective date of the enterprise zone;
 30 | creating s. 290.0077, F.S.; authorizing Orange County and
 31 | the municipality of Apopka to jointly apply to the Office
 32 | of Tourism, Trade, and Economic Development for
 33 | designation of an enterprise zone; providing requirements;
 34 | requiring the office to establish the initial effective
 35 | date of the enterprise zone; amending s. 624.5091, F.S.,
 36 | increasing the amount of tax credits excluded from
 37 | calculation of insurance retaliatory taxes; requiring the
 38 | Office of Program Policy Analysis and Government
 39 | Accountability to conduct a study of rural enterprise zone
 40 | issues; requiring a report to the Legislature; providing
 41 | an effective date.

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43 | Be It Enacted by the Legislature of the State of Florida:

44 |

45 | Section 1. Section 290.00710, Florida Statutes, is created
 46 | to read:

47 | 290.00710 Enterprise zone designation for the City of
 48 | Lakeland.--The City of Lakeland may apply to the Office of
 49 | Tourism, Trade, and Economic Development for designation of one
 50 | enterprise zone for an area within the City of Lakeland, which
 51 | zone shall encompass an area up to 10 square miles. The
 52 | application must be submitted by December 31, 2005, and must
 53 | comply with the requirements of s. 290.0055. Notwithstanding the
 54 | provisions of s. 290.0065 limiting the total number of
 55 | enterprise zones designated and the number of enterprise zones
 56 | within a population category, the Office of Tourism, Trade, and

57 Economic Development may designate one enterprise zone under
 58 this section. The Office of Tourism, Trade, and Economic
 59 Development shall establish the initial effective date of the
 60 enterprise zone designated pursuant to this section.

61 Section 2. Section 290.0073, Florida Statutes, is created
 62 to read:

63 290.0073 Enterprise zone designation for Indian River
 64 County, the City of Vero Beach, and the City of
 65 Sebastian.--Indian River County, the City of Vero Beach, and the
 66 City of Sebastian may jointly apply to the Office of Tourism,
 67 Trade, and Economic Development for designation of one
 68 enterprise zone encompassing an area not to exceed 10 square
 69 miles. The application must be submitted by December 31, 2005,
 70 and must comply with the requirements of s. 290.0055.

71 Notwithstanding the provisions of s. 290.0065 limiting the total
 72 number of enterprise zones designated and the number of
 73 enterprise zones within a population category, the Office of
 74 Tourism, Trade, and Economic Development may designate one
 75 enterprise zone under this section. The Office of Tourism,
 76 Trade, and Economic Development shall establish the initial
 77 effective date of the enterprise zone designated pursuant to
 78 this section.

79 Section 3. Section 290.0074, Florida Statutes, is created
 80 to read:

81 290.0074 Enterprise zone designation for Sumter
 82 County.--Sumter County may apply to the Office of Tourism,
 83 Trade, and Economic Development for designation of one
 84 enterprise zone encompassing an area not to exceed 10 square

85 miles. The application must be submitted by December 31, 2005.
 86 Notwithstanding the provisions of s. 290.0065 limiting the total
 87 number of enterprise zones designated and the number of
 88 enterprise zones within a population category, the Office of
 89 Tourism, Trade, and Economic Development may designate one
 90 enterprise zone under this section. The Office of Tourism,
 91 Trade, and Economic Development shall establish the initial
 92 effective date of the enterprise zone designated pursuant to
 93 this section.

94 Section 4. Section 290.00755, Florida Statutes, is created
 95 to read:

96 290.00755 Enterprise zone designation for Columbia County
 97 or Columbia County and Lake City.--Columbia County, or Columbia
 98 County and the municipality of Lake City jointly, may apply to
 99 the Office of Tourism, Trade, and Economic Development for
 100 designation of one enterprise zone encompassing an area within
 101 the county or within both the county and the municipality. The
 102 application must be submitted by December 31, 2005.

103 Notwithstanding the provisions of s. 290.0065 limiting the total
 104 number of enterprise zones designated and the number of
 105 enterprise zones within a population category, the Office of
 106 Tourism, Trade, and Economic Development may designate one
 107 enterprise zone under this section. The Office of Tourism,
 108 Trade, and Economic Development shall establish the initial
 109 effective date of the enterprise zone designated pursuant to
 110 this section.

111 Section 5. Section 290.0076, Florida Statutes, is created
 112 to read:

113 290.0076 Enterprise zone designation for Suwannee County
114 or Suwannee County and Live Oak.--Suwannee County, or Suwannee
115 County and the municipality of Live Oak jointly, may apply to
116 the Office of Tourism, Trade, and Economic Development for
117 designation of one enterprise zone encompassing an area within
118 the county or within both the county and the municipality. The
119 application must be submitted by December 31, 2005.
120 Notwithstanding the provisions of s. 290.0065 limiting the total
121 number of enterprise zones designated and the number of
122 enterprise zones within a population category, the Office of
123 Tourism, Trade, and Economic Development may designate one
124 enterprise zone under this section. The Office of Tourism,
125 Trade, and Economic Development shall establish the initial
126 effective date of the enterprise zone designated pursuant to
127 this section.

128 Section 6. Section 290.0077, Florida Statutes, is created
129 to read:

130 290.0077 Enterprise zone designation for Orange County and
131 the municipality of Apopka.--Orange County and the municipality
132 of Apopka may jointly apply to the Office of Tourism, Trade, and
133 Economic Development for designation of one enterprise zone. The
134 application must be submitted by December 31, 2005, and must
135 comply with the requirements of s. 290.0055. Notwithstanding the
136 provisions of s. 290.0065 limiting the total number of
137 enterprise zones designated and the number of enterprise zones
138 within a population category, the Office of Tourism, Trade, and
139 Economic Development may designate one enterprise zone under
140 this section. The Office of Tourism, Trade, and Economic

141 Development shall establish the initial effective date of the
142 enterprise zone designated pursuant to this section.

143 Section 7. Subsection (1) of section 624.5091, Florida
144 Statutes, is amended to read:

145 624.5091 Retaliatory provision, insurers.--

146 (1) (a) When by or pursuant to the laws of any other state
147 or foreign country any taxes, licenses, and other fees, in the
148 aggregate, and any fines, penalties, deposit requirements, or
149 other material obligations, prohibitions, or restrictions are or
150 would be imposed upon Florida insurers or upon the agents or
151 representatives of such insurers, which are in excess of such
152 taxes, licenses, and other fees, in the aggregate, or which are
153 in excess of the fines, penalties, deposit requirements, or
154 other obligations, prohibitions, or restrictions directly
155 imposed upon similar insurers, or upon the agents or
156 representatives of such insurers, of such other state or country
157 under the statutes of this state, so long as such laws of such
158 other state or country continue in force or are so applied, the
159 same taxes, licenses, and other fees, in the aggregate, or
160 fines, penalties, deposit requirements, or other material
161 obligations, prohibitions, or restrictions of whatever kind
162 shall be imposed by the Department of Revenue upon the insurers,
163 or upon the agents or representatives of such insurers, of such
164 other state or country doing business or seeking to do business
165 in this state. In determining the taxes to be imposed under this
166 section, 80 percent and a portion of the remaining 20 percent as
167 provided in paragraph (b) of the credit provided by s.

168 624.509(5), as limited by s. 624.509(6) and further determined
169 by s. 624.509(7), shall not be taken into consideration.

170 (b) As used in this subsection, the term "portion of the
171 remaining 20 percent" shall be calculated by multiplying the
172 remaining 20 percent by a fraction, the numerator of which is
173 the sum of the salaries qualifying for the credit allowed by
174 624.509(5) of employees whose place of employment is located in
175 an enterprise zone created pursuant to chapter 290 and the
176 denominator of which is the sum of the salaries qualifying for
177 the credit allowed by 624.509(5).

178 Section 8. The Office of Program Policy Analysis and
179 Government Accountability shall conduct an evaluation of the tax
180 incentives available to rural enterprise zones and the
181 effectiveness of rural enterprise zones in creating jobs. In
182 particular, the evaluation must consider whether existing tax
183 and other financial incentives available under the Enterprise
184 Zone Act are appropriate for businesses located in rural
185 enterprise zones and whether incentives such as the transfer of
186 unused tax credits would enhance the effectiveness of rural
187 enterprise zones. The evaluation shall include an estimation of
188 the costs of new tax incentives. The evaluation shall also
189 identify obstacles faced by rural enterprise zones and recommend
190 possible solutions. The Office of Program Policy Analysis and
191 Government Accountability shall conduct its evaluation and make
192 a report containing its findings and recommendations to the
193 Legislature by December 1, 2005.

194 Section 9. This act shall take effect July 1, 2005.