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A bill to be entitled
 An act relating to urban revitalization tax-free zones;
 providing a popular name; defining the terms "business,"
 "tax-free zone," and "urban revitalization task force";
 providing criteria and procedures for the urban
 revitalization tax-free zones pilot project; providing for
 certain tax exemptions for businesses in such zones under
 certain circumstances; requiring businesses to apply to a
 respective urban revitalization tax force for exemption
 certification; providing procedures and requirements for
 certification of exemption by such task forces; requiring
 the Department of Revenue to issue tax exemption
 certificates to businesses in such zones under certain
 circumstances; providing exemption eligibility
 requirements; providing an expiration date; creating the
 Miami-Dade County and the Duval County Urban
 Revitalization Task Forces; providing for membership and
 duties; requiring reports; requiring review of the urban
 revitalization tax-free zones pilot project by the Office
 of Program Policy Analysis and Government Accountability;
 providing review criteria; requiring a report to the
 Legislature; providing for future repeal of the act;
 providing an effective date.

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

Section 1. Popular name.--This act may be cited as the
"Urban Revitalization Tax-Free Zone Pilot Project Act."

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

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

32 (2) "Tax-free zone" means an urban revitalization zone
 33 that will allow qualified businesses certified by each
 34 respective urban revitalization task force to be exempt from the
 35 sales and use tax imposed pursuant to chapter 212, Florida
 36 Statutes, and the excise tax on documents imposed pursuant to
 37 chapter 201, Florida Statutes, within a portion of Miami-Dade
 38 County, specifically the area bordered by Northwest 23rd Street
 39 to the north, Northwest 5th Street to the south, Northeast First
 40 Avenue to the east, and Northwest 8th Avenue to the west, and
 41 within a portion of Duval County, specifically the area bordered
 42 by A. Phillip Randolph Boulevard to the north, Tallyrand Road to
 43 the south, Ninth Street to the west, and Union Street to the
 44 east.

45 (3) "Urban revitalization task force" means a task force
 46 created pursuant to this act that certifies businesses in each
 47 tax-free zone for exemption from the excise tax on documents
 48 imposed pursuant to chapter 201, Florida Statutes, and the sales
 49 and use tax imposed pursuant to chapter 212, Florida Statutes.

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

52 (1)(a) A business established on or after July 1, 2005, in
 53 a tax-free zone shall receive an exemption from the excise tax
 54 on documents imposed pursuant to chapter 201, Florida Statutes,
 55 and the sales and use tax imposed pursuant to chapter 212,
 56 Florida Statutes. In order for a business to receive a

57 certification exempting the business from the sales and use tax
 58 and the excise tax on documents, the business must apply with
 59 the respective jurisdictional urban revitalization task force
 60 created pursuant to section 4 for certification to receive such
 61 exemption.

62 (b) For a business established in a tax-fee zone on or
 63 after July 1, 2005, the exemption shall be available for a
 64 period not to exceed 10 years, beginning in the year in which
 65 the business receives its initial certification from the
 66 respective task force and continuing for the 10 years
 67 immediately following such certification. For any business
 68 established prior to July 1, 2005, the exemption shall be
 69 available for a period not to exceed 5 years, beginning in the
 70 year in which the business receives its initial certification
 71 from the task force and continuing for the 5 years immediately
 72 following such certification.

73 (c) To receive a certification for an exemption, a
 74 business must file an application for certification with the
 75 appropriate jurisdictional urban revitalization task force. The
 76 application shall be filed no later than September 1 of the
 77 preceding tax year in which the business is seeking an
 78 exemption. The application shall be made on a form prescribed by
 79 the task force and shall include separate descriptions of:

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

82 2. Net new or additional real and tangible personal
 83 property acquired to facilitate a new, expanded, or rebuilt
 84 facility.

85 (d) The respective task force shall review the application
86 to determine whether the application contains all the
87 information required pursuant to this section and meets the
88 criteria specified in this section as well as criteria related
89 to comprehensive urban planning, neighborhood aesthetics and
90 compatibility, and maximization of economic development and job
91 creation opportunities. The respective task force shall certify
92 each business that submits an application that contains the
93 information required pursuant to this section and meets the
94 criteria specified in this section as eligible to receive an
95 exemption. The certification shall be in writing and a copy of
96 the certification shall be transmitted to the executive director
97 of the Department of Revenue within 10 days after approval of
98 the certification by the respective task force.

99 (2) The Department of Revenue shall issue a tax exemption
100 permit to each business holding an exemption certification
101 issued by the respective task force.

102 (3) In order to qualify for a tax exemption under this
103 act, a business must provide a statement that no less than 20
104 percent of its employees are residents of the tax-free zone or
105 an enterprise zone located within the county in which the tax-
106 free zone is located. The business may be exempt from this 20-
107 percent requirement if the business is able to demonstrate just
108 cause to the respective task force. It shall be a condition
109 precedent to maintaining tax-exempt status that such employment
110 requirements be fulfilled throughout each year during the
111 respective 5-year or 10-year period of the exemption. The
112 statement shall set forth the name and place of residence of

113 each permanent employee on the last day of business of the tax
 114 year for which the exemption is claimed or, if an employee is no
 115 longer employed or eligible for the credit on that date, on the
 116 last calendar day of the last full calendar month the employee
 117 was employed or eligible for the credit at the relevant site.

118 (4) The provisions of this section shall expire and be
 119 void on June 30, 2013, and no business shall be allowed to claim
 120 the exemptions provided under this act after that date.

121 Section 4. Urban revitalization task forces; creation;
 122 membership and duties.--

123 (1) The Miami-Dade County Urban Revitalization Task Force
 124 and the Duval County Urban Revitalization Task Force are
 125 created. Each task force shall be composed of a business owner
 126 operating within the tax-free zone, appointed by the Governor; a
 127 resident residing within the tax-free zone, appointed by the
 128 Governor; a member of the House of Representatives residing in
 129 each respective tax-free zone, appointed by the Speaker of the
 130 House of Representatives; a member of the Senate residing in
 131 each respective tax-free zone, appointed by the President of the
 132 Senate; in Miami-Dade County, a county commissioner appointed by
 133 the county mayor and a city commissioner appointed by the Mayor
 134 of Miami; in Duval County, a councilperson appointed by the
 135 Mayor of Jacksonville and a councilperson appointed by the
 136 president of the Jacksonville consolidated city council; and the
 137 director of the Office of Tourism, Trade, and Economic
 138 Development. The terms of office for task force members shall be
 139 for 4 years each, except that members appointed by the Speaker
 140 of the House of Representatives and the President of the Senate

141 shall serve for terms of 2 years each. A vacancy occurring
 142 during a term shall be filled for the unexpired term in the same
 143 manner as the original appointment. A task force member shall
 144 receive no compensation for his or her services, but is entitled
 145 to the necessary expenses, including travel expenses, as
 146 provided in s. 112.061, Florida Statutes, incurred in the
 147 discharge of his or her duties. Each task force member shall
 148 hold office until a successor has been appointed and has
 149 qualified. A certificate of the appointment or reappointment of
 150 any task force member shall be filed with the Clerk of Miami-
 151 Dade County or the Clerk of Duval County, respectively, and the
 152 certificate is conclusive evidence of the due and proper
 153 appointment of the task force member. The task force must meet
 154 at least quarterly in order to review applications and make
 155 determinations as to businesses eligible to attain tax-exempt
 156 status. The task force shall vote and designate a chair and vice
 157 chair. Members of each task force who are members of the
 158 Legislature or city or county commissioners or council members
 159 shall be ex officio nonvoting members.

160 (2) Subject to funding by the Miami-Dade County Commission
 161 and the Duval County/Jacksonville City Council, respectively,
 162 each task force may employ or designate an executive director,
 163 technical experts, and such other agents and employees,
 164 permanent and temporary, as the task force requires and
 165 determine their qualifications, duties, and compensation. For
 166 such legal services as the task force requires, each task force
 167 may employ or retain its own counsel and legal staff. Each task
 168 force authorized to transact business and exercise powers under

169 this act shall file with the Clerk of Miami-Dade County or the
 170 Clerk of Duval County respectively, on or before March 31 of
 171 each year, a report of its activities for the preceding fiscal
 172 year, which report shall include a complete financial statement
 173 setting forth its assets, liabilities, income, and operating
 174 expenses as of the end of such fiscal year. At the time of
 175 filing the report, each task force shall publish in a newspaper
 176 of general circulation in the community a notice to the effect
 177 that such report has been filed with the respective county or
 178 county/city authority and is available for inspection during
 179 business hours in the offices of the respective task force.

180 (3) Each task force shall submit a report of its
 181 activities to the Governor, the Speaker of the House of
 182 Representatives, and the President of the Senate by February 15
 183 of each year.

184 Section 5. Review of pilot project.--Prior to the 2015
 185 Regular Session of the Legislature, the Office of Program Policy
 186 Analysis and Government Accountability shall review and evaluate
 187 the effectiveness and viability of the urban revitalization tax-
 188 free zones created under this act. The Office of Program Policy
 189 Analysis and Government Accountability shall specifically
 190 evaluate whether relief from the specified taxes caused or
 191 induced new investment and development in the area; increased
 192 the number of jobs created or retained in the area; caused or
 193 induced the renovation, rehabilitation, restoration,
 194 improvement, or new construction of businesses or housing within
 195 the area; or contributed to the economic viability and
 196 profitability of business and commerce located within the area.

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197 The Office of Program Policy Analysis and Government
198 Accountability shall submit a report of its findings and
199 recommendations to the Speaker of the House of Representatives
200 and the President of the Senate no later than January 15, 2015.

201 Section 6. This act is repealed June 30, 2015, and any
202 designation made pursuant to this act shall be revoked on that
203 date.

204 Section 7. This act shall take effect January 1, 2006.