

1                   A bill to be entitled  
2           An act relating to the Florida Enterprise Zone Act;  
3           amending s. 290.001, F.S.; revising the name of the act;  
4           amending s. 290.004, F.S.; deleting obsolete definitions;  
5           amending s. 290.0055, F.S.; revising procedures for  
6           counties or municipalities to nominate an area for  
7           designation as a new enterprise zone; deleting obsolete  
8           provisions; removing the authority for certain counties to  
9           nominate more than one enterprise zone; revising criteria  
10          for eligibility of an area for nomination by certain local  
11          governments for designation as an enterprise zone;  
12          revising procedures and requirements for amending  
13          enterprise zone boundaries; amending s. 290.0056, F.S.;  
14          deleting a requirement that a governing body appoint the  
15          board of an enterprise zone development agency by  
16          ordinance; revising requirements for making such  
17          appointments; deleting a requirement that a certificate of  
18          appointment of a board member be filed with the clerk of  
19          the county or municipality; deleting the requirement that  
20          an annual report by a board be published and available for  
21          inspection in the office of the municipal or county clerk;  
22          revising the powers and responsibilities of an enterprise  
23          zone development agency; providing additional  
24          responsibilities; revising certain reporting requirements;  
25          amending s. 290.0057, F.S.; specifying application of  
26          enterprise zone development plan requirements only to  
27          designations of new enterprise zones; amending s.  
28          290.0058, F.S.; updating obsolete references; revising

29 requirements for determining pervasive poverty in an area  
30 nominated as a rural enterprise zone; providing an  
31 exception for areas nominated for designation as a rural  
32 enterprise zone; amending s. 290.0065, F.S.; establishing  
33 the maximum number of enterprise zones allowed, subject to  
34 any new zones authorized by the Legislature; revising the  
35 procedure for designating a new enterprise zone if an  
36 existing zone is not redesignated; deleting a requirement  
37 that an application for designation as an enterprise zone  
38 be categorized by population; deleting obsolete  
39 provisions; authorizing the office to redesignate  
40 enterprise zones having an effective date on or before  
41 January 1, 2005; providing requirements and procedures;  
42 authorizing a governing body to request enterprise zone  
43 boundary changes; requiring the office to determine, in  
44 consultation with Enterprise Florida, Inc., the merits of  
45 enterprise zone redesignations; providing criteria;  
46 providing for an enterprise zone redesignation approval  
47 procedure; prohibiting an entity having jurisdiction over  
48 an area denied redesignation as an enterprise zone from  
49 reapplying for redesignation for 1 year; providing a  
50 redesignation procedure for zones authorized in  
51 conjunction with certain federal acts; providing  
52 requirements for an application for redesignation;  
53 deleting obsolete provisions; amending s. 290.0066, F.S.;  
54 providing that failure to make progress or failure to  
55 comply with measurable goals may be considered as grounds  
56 for revocation of an enterprise zone designation; amending

57 s. 290.012, F.S.; providing a transition date that  
58 provides for a zone having an effective date on or before  
59 January 1, 2005, to continue to exist until December 21,  
60 2005, and to expire on that date; requiring any zone  
61 designated or redesignated after January 1, 2006, to be  
62 designated or redesignated in accordance with the Florida  
63 Enterprise Zone Act; amending s. 290.014, F.S., to  
64 conform; amending s. 290.016, F.S.; delaying the repeal of  
65 the Florida Enterprise Zone Act; amending s. 163.345,  
66 F.S., to conform; amending ss. 166.231, 193.077, 193.085,  
67 195.073, 196.012, 205.022, 205.054, and 212.02, F.S.;  
68 extending expiration dates with respect to various tax  
69 exemptions to conform provisions to changes made by the  
70 act; amending s. 212.08, F.S.; revising the procedures for  
71 applying for a tax exemption on building materials used to  
72 rehabilitate property located in an enterprise zone;  
73 deleting a limitation on claiming exemptions through a  
74 refund of previously paid taxes; extending an expiration  
75 date for the exemption; lowering the purchase threshold  
76 for an exemption for business property used in an  
77 enterprise zone from \$5,000 per unit to \$500 per item;  
78 extending an expiration date for the exemption; deleting  
79 obsolete provisions governing the community contribution  
80 tax credit for donations, to conform; extending the  
81 expiration date of the tax credit for electrical energy  
82 used in an enterprise zone, to conform; amending s.  
83 212.096, F.S.; revising definitions for purposes of the  
84 enterprise zone jobs tax credit against sales tax;

85 | revising eligibility criteria for the credit; extending  
86 | the expiration date for the enterprise zone jobs tax  
87 | credit, to conform; amending ss. 220.02 and 220.03, F.S.;  
88 | extending the expiration date of the enterprise zone jobs  
89 | tax credit against corporate income tax to conform to  
90 | changes made by the act; revising definitions to extend  
91 | the expiration date of the credit to conform; amending s.  
92 | 220.181, F.S.; revising criteria and requirements to  
93 | qualify for the enterprise zone jobs tax credit against  
94 | corporate income tax; extending the expiration date of the  
95 | tax credit, to conform; amending s. 220.182, F.S.;  
96 | extending the expiration date of the enterprise zone  
97 | property tax credit, to conform; amending s. 288.1175,  
98 | F.S., to conform; amending s. 370.28, F.S.; providing  
99 | that an enterprise zone having an effective date on or  
100 | before January 1, 2005, shall continue to exist until  
101 | December 21, 2005, and shall expire on that date;  
102 | requiring that an enterprise zone in a community affected  
103 | by net limitations which is redesignated after January 1,  
104 | 2006, do so in accordance with the Florida Enterprise Zone  
105 | Act; repealing s. 290.00555, F.S., relating to the  
106 | designation of a satellite enterprise zone; repealing s.  
107 | 290.0067, F.S., relating to an enterprise zone in Lake  
108 | Apopka; repealing s. 290.00675, F.S., relating to a  
109 | boundary amendment for the City of Brooksville in Hernando  
110 | County; repealing s. 290.00676, F.S., relating to an  
111 | amendment of certain rural enterprise zone boundaries;  
112 | repealing s. 290.00678, F.S., relating to a designation of

113 rural champion communities as enterprise zones; repealing  
114 s. 290.00679, F.S., relating to amendments to certain  
115 rural enterprise zone boundaries; repealing s. 290.0068,  
116 F.S., relating to the designation of an enterprise zone  
117 encompassing a brownfield pilot project; repealing s.  
118 290.00685, F.S., relating to an application to amend  
119 boundaries of an enterprise zone containing a brownfield  
120 pilot project; repealing s. 290.00686, F.S., relating to  
121 the designation of enterprise zones in Brevard County and  
122 the City of Cocoa; repealing s. 290.00687, F.S., relating  
123 to the designation of an enterprise zone in Pensacola;  
124 repealing s. 290.00688, F.S., relating to the designation  
125 of an enterprise zone in Leon County; repealing s.  
126 290.00689, F.S., relating to the designation of a pilot  
127 project in an enterprise zone; repealing s. 290.0069,  
128 F.S., relating to the designation of an enterprise zone in  
129 Liberty County; repealing s. 290.00691, F.S., relating to  
130 the designation of an enterprise zone in Columbia County  
131 and Lake City; repealing s. 290.00692, F.S., relating to  
132 the designation of an enterprise zone in Suwannee County  
133 and Live Oak; repealing s. 290.00693, F.S., relating to  
134 the designation of an enterprise zone in Gadsden County;  
135 repealing s. 290.00694, F.S., relating to the designation  
136 of an enterprise zone in Sarasota County and Sarasota;  
137 repealing s. 290.00695, F.S., relating to the designation  
138 of enterprise zones in Hernando County and Brooksville;  
139 repealing s. 290.00696, F.S., relating to the designation  
140 of an enterprise zone in Holmes County; repealing s.

141 290.00697, F.S., relating to the designation of an  
 142 enterprise zone in Calhoun County; repealing s. 290.00698,  
 143 F.S., relating to the designation of an enterprise zone in  
 144 Okaloosa County; repealing s. 290.00699, F.S., relating to  
 145 the designation of an enterprise zone in Hillsborough  
 146 County; repealing s. 290.00701, F.S., relating to the  
 147 designation of an enterprise zone in Escambia County;  
 148 repealing s. 290.00702, F.S., relating to the designation  
 149 of enterprise zones in Osceola County and the City of  
 150 Kissimmee; repealing s. 290.00703, F.S., relating to the  
 151 designation of an enterprise zone in South Daytona;  
 152 repealing s. 290.00704, F.S., relating to the designation  
 153 of an enterprise zone in Lake Wales; repealing s.  
 154 290.00705, F.S., relating to the designation of an  
 155 enterprise zone in Walton County; repealing s. 290.00706,  
 156 F.S., relating to the designation of enterprise zones in  
 157 Miami-Dade County and the City of West Miami; repealing s.  
 158 290.00707, F.S., relating to the designation of an  
 159 enterprise zone in Hialeah; repealing s. 290.00708, F.S.,  
 160 relating to a boundary amendment in an enterprise zone  
 161 within a consolidated government; repealing s. 290.00709,  
 162 F.S., relating to a boundary amendment in an enterprise  
 163 zone within an inland county; repealing s. 290.009, F.S.,  
 164 relating to the Enterprise Zone Interagency Coordinating  
 165 Council; repealing s. 290.015, F.S., relating to an  
 166 evaluation and review of the enterprise zone program;  
 167 providing an effective date.

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

170  
 171 Section 1. Section 290.001, Florida Statutes, is amended  
 172 to read:

173 290.001 Florida Enterprise Zone Act ~~of 1994~~; popular name  
 174 ~~short title~~.--Sections 290.001-290.016 may be cited as the  
 175 "Florida Enterprise Zone Act ~~of 1994~~."

176 Section 2. Section 290.004, Florida Statutes, is amended  
 177 to read:

178 290.004 Definitions relating to Florida Enterprise Zone  
 179 Act.--As used in ss. 290.001-290.016:

180 (1) "Community investment corporation" means a black  
 181 business investment corporation, a certified development  
 182 corporation, a small business investment corporation, or other  
 183 similar entity incorporated under Florida law that has limited  
 184 its investment policy to making investments solely in minority  
 185 business enterprises.

186 ~~(2) "Department" means the Department of Commerce.~~

187 (2)~~(3)~~ "Director" means the director of the Office of  
 188 Tourism, Trade, and Economic Development.

189 (3)~~(4)~~ "Governing body" means the council or other  
 190 legislative body charged with governing the county or  
 191 municipality.

192 ~~(5) "Interagency coordinating council" means the~~  
 193 ~~Enterprise Zone Interagency Coordinating Council created~~  
 194 ~~pursuant to s. 290.009.~~

195 (4)~~(6)~~ "Minority business enterprise" has the same meaning  
 196 as in s. 288.703.

197        ~~(5)(7)~~ "Office" means the Office of Tourism, Trade, and  
 198        Economic Development.

199        ~~(6)(8)~~ "Rural enterprise zone" means an enterprise zone  
 200        that is nominated by a county having a population of 75,000 or  
 201        fewer, or a county having a population of 100,000 or fewer which  
 202        is contiguous to a county having a population of 75,000 or  
 203        fewer, or by a municipality in such a county, or by such a  
 204        county and one or more municipalities. An enterprise zone  
 205        designated in accordance with s. 290.0065(5)(b) or s. 370.28 is  
 206        considered to be a rural enterprise zone.

207        ~~(9)~~ "~~Secretary~~" ~~means the Secretary of Commerce.~~

208        ~~(7)(10)~~ "Small business" has the same meaning as in s.  
 209        288.703.

210        Section 3. Subsections (1), (3), (4), (6), and (7) of  
 211        section 290.0055, Florida Statutes, are amended to read:

212        290.0055 Local nominating procedure.--

213        (1) If, pursuant to s. 290.0065, an opportunity exists for  
 214        designation of a new enterprise zone, any county or  
 215        municipality, or a county and one or more municipalities  
 216        together, may apply to the office ~~department~~ for the designation  
 217        of an area as an enterprise zone after completion of the  
 218        following:

219        (a) The adoption by the governing body or bodies of a  
 220        resolution which:

221        1. Finds that an area exists in such county or  
 222        municipality, or in both the county and one or more  
 223        municipalities, which chronically exhibits extreme and



224 unacceptable levels of poverty, unemployment, physical  
 225 deterioration, and economic disinvestment;

226 2. Determines that the rehabilitation, conservation, or  
 227 redevelopment, or a combination thereof, of such area is  
 228 necessary in the interest of the public health, safety, and  
 229 welfare of the residents of such county or municipality, or such  
 230 county and one or more municipalities; and

231 3. Determines that the revitalization of such area can  
 232 occur only if the private sector can be induced to invest its  
 233 own resources in productive enterprises that build or rebuild  
 234 the economic viability of the area.

235 (b) The creation of an enterprise zone development agency  
 236 pursuant to s. 290.0056.

237 (c) The creation and adoption of a strategic plan pursuant  
 238 to s. 290.0057.

239 (3) A county or municipality, or a county and one or more  
 240 municipalities together, may not nominate more than one  
 241 enterprise zone. ~~However, any county as defined by s. 125.011(1)~~  
 242 ~~may nominate more than one enterprise zone.~~

243 (4) An area nominated by a county or municipality, or a  
 244 county and one or more municipalities together, for designation  
 245 as an enterprise zone shall be eligible for designation under s.  
 246 290.0065 only if it meets the following criteria:

247 (a) The selected area does not exceed 20 square miles. The  
 248 selected area must have a continuous boundary, or consist of not  
 249 more than three noncontiguous parcels.

250 (b)1. The selected area does not exceed the following  
 251 mileage limitation:

252           2. For communities having a total population of 150,000  
 253 persons or more, or for a rural enterprise zone, the selected  
 254 area shall not exceed 20 square miles.

255           3. For communities having a total population of 50,000  
 256 persons or more but less than 150,000 persons, the selected area  
 257 shall not exceed 10 square miles.

258           4. For communities having a total population of 20,000  
 259 persons or more but less than 50,000 persons, the selected area  
 260 shall not exceed 5 square miles.

261           5. For communities having a total population of 7,500  
 262 persons or more but less than 20,000 persons, the selected area  
 263 shall not exceed 3 square miles.

264           6. For communities having a total population of less than  
 265 7,500 persons, the selected area shall not exceed 3 square  
 266 miles.

267           ~~(c) The selected area does not include any portion of a  
 268 central business district, as that term is used for purposes of  
 269 the most recent Census of Retail Trade, unless the poverty rate  
 270 for each census geographic block group in the district is not  
 271 less than 30 percent. This paragraph does not apply to any area  
 272 nominated in a county that has a population which is less than  
 273 50,000.~~

274           (c)(d) The selected area suffers from pervasive poverty,  
 275 unemployment, and general distress, as described and measured  
 276 pursuant to s. 290.0058.

277           (6)(a) The office department may approve a change in the  
 278 boundary of any enterprise zone which was designated pursuant to  
 279 s. 290.0065. A boundary change must continue on or before July

280 ~~1, 1995, if such change is limited to a deletion of area from~~  
 281 ~~the enterprise zone and if, after the change is made, the~~  
 282 ~~enterprise zone continues to satisfy the requirements of~~  
 283 ~~subsections (3), (4), and (5).~~

284 (b) Upon a recommendation by the enterprise zone  
 285 development agency, the governing body of the jurisdiction which  
 286 authorized the application for an enterprise zone may apply to  
 287 the office for a change in boundary once every 3 years by  
 288 adopting a resolution that:

289 1. States with particularity the reasons for the change;  
 290 and

291 2. Describes specifically and, to the extent required by  
 292 the office department, the boundary change to be made.

293 ~~(c) All applications for boundary changes must be~~  
 294 ~~submitted to the department by April 1, 1997. Any boundary~~  
 295 ~~changes approved shall be effective July 1, 1997.~~

296 ~~(7) Before June 30, 1999, the governing body of any county~~  
 297 ~~operating under home rule charter adopted pursuant to s. 10, s.~~  
 298 ~~11, or s. 24, Art. VIII of the State Constitution of 1885, as~~  
 299 ~~preserved by s. 6(e), Art. VIII of the State Constitution of~~  
 300 ~~1968, with a population of at least 2 million persons, may apply~~  
 301 ~~to the Office of Tourism, Trade, and Economic Development to~~  
 302 ~~amend the boundary lines of an enterprise zone within the county~~  
 303 ~~for the purpose of increasing by no more than 80 acres the~~  
 304 ~~noncontiguous area of the enterprise zone located closest to the~~  
 305 ~~path where the center of the August 24, 1992, storm known as~~  
 306 ~~Hurricane Andrew crossed land. The Office of Tourism, Trade, and~~  
 307 ~~Economic Development shall approve an application made pursuant~~

308 ~~to this subsection if it is consistent with the categories,~~  
 309 ~~criteria, and limitations imposed by this section upon the~~  
 310 ~~establishment of such enterprise zone.~~

311 Section 4. Subsections (2), (3), (5), (8), (11), and (12)  
 312 of section 290.0056, Florida Statutes, are amended to read:

313 290.0056 Enterprise zone development agency.--

314 (2) When the governing body creates an enterprise zone  
 315 development agency, that body shall, ~~by ordinance,~~ appoint a  
 316 board of commissioners of the agency, which shall consist of not  
 317 fewer than 8 or more than 13 commissioners. The governing body  
 318 ~~may~~ must appoint at least one representative from each of the  
 319 following: the local chamber of commerce; local financial or  
 320 insurance entities; local ~~the~~ businesses and, where possible,  
 321 businesses operating within the nominated area; the residents  
 322 residing within the nominated area; nonprofit community-based  
 323 organizations operating within the nominated area; the regional  
 324 workforce board ~~local private industry council~~; the local code  
 325 enforcement agency; and the local law enforcement agency. The  
 326 terms of office of the commissioners shall be for 4 years,  
 327 except that, in making the initial appointments, the governing  
 328 body shall appoint two members for terms of 3 years, two members  
 329 for terms of 2 years, and one member for a term of 1 year; the  
 330 remaining initial members shall serve for terms of 4 years. A  
 331 vacancy occurring during a term shall be filled for the  
 332 unexpired term. The importance of including individuals from the  
 333 nominated area shall be considered in making appointments.  
 334 Further, the importance of minority representation on the agency  
 335 shall be considered in making appointments so that the agency

336 generally reflects the gender and ethnic composition of the  
 337 community as a whole.

338 (3) A commissioner shall receive no compensation for his  
 339 or her services, but is entitled to the necessary expenses,  
 340 including travel expenses, incurred in the discharge of his or  
 341 her duties. Each commissioner shall hold office until a  
 342 successor has been appointed and has qualified. A certificate of  
 343 the appointment or reappointment of any commissioner ~~shall be~~  
 344 ~~filed with the clerk of the county or municipality, and the~~  
 345 ~~certificate~~ is conclusive evidence of the due and proper  
 346 appointment of the commissioner.

347 (5) The governing body shall designate a chair and vice  
 348 chair from among the commissioners. An agency may employ an  
 349 executive director, technical experts, and such other agents and  
 350 employees, permanent and temporary, as it requires, and  
 351 determine their qualifications, duties, and compensation. For  
 352 such legal service as it requires, an agency may employ or  
 353 retain its own counsel and legal staff. An agency authorized to  
 354 transact business and exercise powers under this act shall file  
 355 with the governing body, on or before March 31 of each year, a  
 356 report of its activities for the preceding fiscal year, which  
 357 report shall include a complete financial statement setting  
 358 forth its assets, liabilities, income, and operating expenses as  
 359 of the end of such fiscal year. The agency ~~At the time of filing~~  
 360 ~~the report, the agency shall~~ make the report ~~publish in a~~  
 361 ~~newspaper of general circulation in the community a notice to~~  
 362 ~~the effect that such report has been filed with the county or~~  
 363 ~~municipality and that the report is~~ available for inspection

364 during business hours in the office of the ~~clerk of the~~  
 365 ~~municipality or county and in the office of the~~ agency.

366 (8) The enterprise zone development agency shall have the  
 367 following powers and responsibilities:

368 (a) To assist in the development, and implementation, and  
 369 annual review and update of the strategic plan or measurable  
 370 goals.

371 (b) To oversee and monitor the implementation of the  
 372 strategic plan or measurable goals. The agency shall make  
 373 quarterly reports to the governing body of the municipality or  
 374 county, or the governing bodies of the county and one or more  
 375 municipalities, evaluating the progress in implementing the  
 376 strategic plan or measurable goals.

377 (c) To identify and recommend to the governing body of the  
 378 municipality or county, or the governing bodies of the county  
 379 and one or more municipalities, ways to remove regulatory  
 380 barriers.

381 (d) To identify to the local government or governments the  
 382 financial needs of, and local resources or assistance available  
 383 to, eligible businesses in the zone.

384 (e) To assist in promoting the enterprise zone incentives  
 385 to residents and businesses within the enterprise zone.

386 (f) To recommend boundary changes, as appropriate, in the  
 387 enterprise zone to the governing body.

388 (g) To work with organizations affiliated with Florida  
 389 Agricultural and Mechanical University, the University of  
 390 Florida, and the University of South Florida, a group of  
 391 universities unofficially named the "University Partnership for

392 Community Development," or similar organizations that have  
 393 combined their resources to provide development consulting on a  
 394 nonprofit basis.

395 (h) To work with Enterprise Florida, Inc., and the office  
 396 to ensure that the enterprise zone coordinator receives training  
 397 on annual basis.

398 (11) Prior to December 1 of each year, the agency shall  
 399 submit to the Office of Tourism, Trade, and Economic Development  
 400 a complete and detailed written report setting forth:

401 (a) Its operations and accomplishments during the fiscal  
 402 year.

403 (b) The accomplishments and progress concerning the  
 404 implementation of the strategic plan or measurable goals, and  
 405 any updates to the strategic plan or measurable goals.

406 (c) The number and type of businesses assisted by the  
 407 agency during the fiscal year.

408 (d) The number of jobs created within the enterprise zone  
 409 during the fiscal year.

410 (e) The usage and revenue impact of state and local  
 411 incentives granted during the calendar year.

412 (f) Any other information required by the office.

413 (12) In the event that the nominated area selected by the  
 414 governing body is not designated a state enterprise zone, the  
 415 governing body may dissolve the agency after receiving  
 416 notification from the ~~department or the~~ office that the area was  
 417 not designated as an enterprise zone.

418 Section 5. Subsection (1) of section 290.0057, Florida  
 419 Statutes, is amended to read:

420 290.0057 Enterprise zone development plan.--

421 (1) Any ~~Each~~ application for designation as a new ~~an~~  
 422 enterprise zone must be accompanied by a strategic plan adopted  
 423 by the governing body of the municipality or county, or the  
 424 governing bodies of the county and one or more municipalities  
 425 together. At a minimum, the plan must:

426 (a) Briefly describe the community's goals for  
 427 revitalizing the area.

428 (b) Describe the ways in which the community's approaches  
 429 to economic development, social and human services,  
 430 transportation, housing, community development, public safety,  
 431 and educational and environmental concerns will be addressed in  
 432 a coordinated fashion, and explain how these linkages support  
 433 the community's goals.

434 (c) Identify and describe key community goals and the  
 435 barriers that restrict the community from achieving these goals,  
 436 including a description of poverty and general distress,  
 437 barriers to economic opportunity and development, and barriers  
 438 to human development.

439 (d) Describe the process by which the affected community  
 440 is a full partner in the process of developing and implementing  
 441 the plan and the extent to which local institutions and  
 442 organizations have contributed to the planning process.

443 (e) Commit the governing body or bodies to enact and  
 444 maintain local fiscal and regulatory incentives, if approval for  
 445 the area is received under s. 290.0065. These incentives may  
 446 include the municipal public service tax exemption provided by  
 447 s. 166.231, the economic development ad valorem tax exemption



448 provided by s. 196.1995, the occupational license tax exemption  
 449 provided by s. 205.054, local impact fee abatement or reduction,  
 450 or low-interest or interest-free loans or grants to businesses  
 451 to encourage the revitalization of the nominated area.

452 (f) Identify the amount of local and private resources  
 453 that will be available in the nominated area and the  
 454 private/public partnerships to be used, which may include  
 455 participation by, and cooperation with, universities, community  
 456 colleges, small business development centers, black business  
 457 investment corporations, certified development corporations, and  
 458 other private and public entities.

459 (g) Indicate how state enterprise zone tax incentives and  
 460 state, local, and federal resources will be utilized within the  
 461 nominated area.

462 (h) Identify the funding requested under any state or  
 463 federal program in support of the proposed economic, human,  
 464 community, and physical development and related activities.

465 (i) Identify baselines, methods, and benchmarks for  
 466 measuring the success of carrying out the strategic plan.

467 Section 6. Subsections (1), (2), and (5) of section  
 468 290.0058, Florida Statutes, are amended to read:

469 290.0058 Determination of pervasive poverty, unemployment,  
 470 and general distress.--

471 (1) In determining whether an area suffers from pervasive  
 472 poverty, unemployment, and general distress, for purposes of ss.  
 473 290.0055 and 290.0065, the governing body and the office  
 474 ~~department~~ shall use data from the most current decennial  
 475 census, and from information published by the Bureau of the

476 Census and the Bureau of Labor Statistics. The data shall be  
 477 comparable in point or period of time and methodology employed.

478 (2) Pervasive poverty shall be evidenced by a showing that  
 479 poverty is widespread throughout the nominated area. The poverty  
 480 rate of the nominated area shall be established using the  
 481 following criteria:

482 (a) In each census geographic block group within a  
 483 nominated area, the poverty rate may ~~shall be~~ not be less than  
 484 20 percent. However, for an area nominated for designation as a  
 485 rural enterprise zone which does not have a poverty rate of more  
 486 than 20 percent in each census geographic block group within the  
 487 nominated area, the poverty rate for the nominated area may be  
 488 calculated using the poverty rate for the entire county, which  
 489 may not be less than 20 percent.

490 (b) In at least 50 percent of the census geographic block  
 491 groups within the nominated area, the poverty rate may ~~shall~~ not  
 492 be less than 30 percent. This requirement does not apply to an  
 493 area nominated for designation as a rural enterprise zone.

494 (c) Census geographic block groups with no population  
 495 shall be treated as having a poverty rate which meets the  
 496 standards of paragraph (a), but shall be treated as having a  
 497 zero poverty rate for purposes of applying paragraph (b).

498 (d) A nominated area may not contain a noncontiguous  
 499 parcel unless such parcel separately meets the criteria set  
 500 forth under paragraphs (a) and (b).

501 (5) In making the calculations required by this section,  
 502 the local government and the office ~~department~~ shall round all

503 fractional percentages of one-half percent or more up to the  
 504 next highest whole percentage figure.

505 Section 7. Section 290.0065, Florida Statutes, is amended  
 506 to read:

507 290.0065 State designation of enterprise zones.--

508 (1) The maximum number of enterprise zones authorized  
 509 under this section is the number of enterprise zones having an  
 510 effective date on or before January 1, 2005, subject to any  
 511 increase due to any new enterprise zones authorized by the  
 512 Legislature in fiscal year 2005-2006. ~~Upon application of the~~  
 513 ~~governing body of a county or municipality or of a county and~~  
 514 ~~one or more municipalities jointly pursuant to s. 290.0055,~~  
 515 ~~Enterprise Florida, Inc., and the office, in consultation with~~  
 516 ~~the interagency coordinating council, shall determine which~~  
 517 ~~areas nominated by such governing bodies meet the criteria~~  
 518 ~~outlined in s. 290.0055 and are the most appropriate for~~  
 519 ~~designation as state enterprise zones. The office is authorized~~  
 520 ~~to designate up to five areas within each of the categories~~  
 521 ~~established in subparagraphs (3)(a)1., 2., 3., 4., and 5.,~~  
 522 ~~except that the office may only designate a total of 20 areas as~~  
 523 ~~enterprise zones. The office shall not designate more than three~~  
 524 ~~enterprise zones in any one county. All designations, including~~  
 525 ~~any provision for redesignations, of state enterprise zones~~  
 526 ~~pursuant to this section shall be effective July 1, 1995.~~

527 (2) If, pursuant to subsection (4), the office does not  
 528 redesignate an enterprise zone, a governing body of a county or  
 529 municipality or the governing bodies of a county and one or more  
 530 municipalities jointly, pursuant to s. 290.0055, may apply for

531 designation of an enterprise zone to take the place of the  
532 enterprise zone not redesignated and request designation of an  
533 enterprise zone. The office, in consultation with Enterprise  
534 Florida, Inc., shall determine which areas nominated by such  
535 governing bodies meet the criteria outlined in s. 290.0055 and  
536 are the most appropriate for designation as state enterprise  
537 zones. Each application made pursuant to s. 290.0055 shall be  
538 ranked competitively ~~within the appropriate category established~~  
539 ~~pursuant to subsection (3)~~ based on the pervasive poverty,  
540 unemployment, and general distress of the area; the strategic  
541 plan, including local fiscal and regulatory incentives, prepared  
542 pursuant to s. 290.0057; and the prospects for new investment  
543 and economic development in the area. Pervasive poverty,  
544 unemployment, and general distress shall be weighted 35 percent;  
545 strategic plan and local fiscal and regulatory incentives shall  
546 be weighted 40 percent; and prospects for new investment and  
547 economic development in the area shall be weighted 25 percent.

548 ~~(3)(a) Each area designated as an enterprise zone pursuant~~  
549 ~~to this section shall be placed in one of the following~~  
550 ~~categories based on the 1990 census:~~

551 ~~1. Communities consisting of census tracts in areas having~~  
552 ~~a total population of 150,000 persons or more.~~

553 ~~2. Communities consisting of census tracts in areas having~~  
554 ~~a total population of 50,000 persons or more but less than~~  
555 ~~150,000 persons.~~

556 ~~3. Communities having a population of 20,000 persons or~~  
557 ~~more but less than 50,000 persons.~~

558           4. ~~Communities having a population of 7,500 persons or~~  
 559 ~~more but less than 20,000 persons.~~

560           5. ~~Communities having a population of less than 7,500~~  
 561 ~~persons.~~

562           (b) Any area authorized to be an enterprise zone by both a  
 563 county and a municipality shall be placed in the appropriate  
 564 category established under s. 290.0055(4)(b) ~~paragraph (a)~~ in  
 565 which an application by the municipality would have been  
 566 considered if the municipality had acted alone, if at least 60  
 567 percent of the population of the area authorized to be an  
 568 enterprise zone resides within the municipality. An area  
 569 authorized to be an enterprise zone by a county and one or more  
 570 municipalities shall be placed in the category in which an  
 571 application by the municipality with the highest percentage of  
 572 residents in such area would have been considered if such  
 573 municipality had authorized the area to be an enterprise zone.  
 574 ~~An area authorized to be an enterprise zone by a county as~~  
 575 ~~defined by s. 125.011(1) shall be placed in the category in~~  
 576 ~~which an application by the municipality in which the area is~~  
 577 ~~located would have been considered if the municipality had~~  
 578 ~~authorized such area to be an enterprise zone. An area~~  
 579 ~~authorized to be an enterprise zone by a county as defined by s.~~  
 580 ~~125.011(1) which area is located in two or more municipalities~~  
 581 ~~shall be placed in the category in which an application by the~~  
 582 ~~municipality with the highest percentage of residents in such~~  
 583 ~~area would have been considered if such municipality had~~  
 584 ~~authorized such area to be an enterprise zone.~~

585           (4)(a) Notwithstanding s. 290.0055, the office may

586 redesignate any area existing as a state enterprise zone having  
587 an effective date on or before January 1, 2005, as of the  
588 effective date of this section and originally approved through a  
589 joint application from a county and municipality, or through an  
590 application from a county as defined in s. 125.011(1), shall be  
591 redesignated as a state enterprise zone upon completion and  
592 submittal to the office by the governing body for an enterprise  
593 zone of the following:

594 1. An updated zone profile for the enterprise zone based  
595 on the most recent census data that complies with s. 290.0055,  
596 except that pervasive poverty criteria may be set aside for  
597 rural enterprise zones.

598 2. A resolution passed by the governing body for that  
599 enterprise zone requesting redesignation and explaining the  
600 reasons the conditions of the zone merit redesignation.

601 3. Measurable goals for the enterprise zone developed by  
602 the enterprise zone development agency, which may be the goals  
603 established in the enterprise zone's strategic plan.

604

605 The governing body may also submit a request for a boundary  
606 change in an enterprise zone in the same application to the  
607 office as long as the new area complies with the requirements of  
608 s. 290.0055, except that pervasive poverty criteria may be set  
609 aside for rural enterprise zones. ~~the creation of an enterprise~~  
610 zone development agency pursuant to s. 290.0056 and the  
611 completion of a strategic plan pursuant to s. 290.0057. Any area  
612 redesignated pursuant to this subsection, other than an area  
613 located in a county defined in s. 125.011(1), may be relocated

614 ~~or modified by the appropriate governmental bodies. Such~~  
615 ~~relocation or modification shall be identified in the strategic~~  
616 ~~plan and shall meet the requirements for designation as~~  
617 ~~established by former s. 290.005. Any relocation or modification~~  
618 ~~shall be submitted on or before June 1, 1996.~~

619 (b) In consultation with Enterprise Florida, Inc., the  
620 office shall, based on the enterprise zone profile and the  
621 grounds for redesignation expressed in the resolution, determine  
622 whether the enterprise zone merits redesignation. The office may  
623 also examine and consider the following:

624 1. Progress made, if any, in the enterprise zone's  
625 strategic plan.

626 2. Use of enterprise zone incentives during the life of  
627 the enterprise zone.

628  
629 If the office determines that the enterprise zone merits  
630 redesignation, the office shall notify the governing body in  
631 writing of its approval of redesignation.

632 (c) If the enterprise zone is redesignated, the office  
633 shall determine if the measurable goals submitted are  
634 reasonable. If the office determines that the goals are  
635 reasonable, the office shall notify the governing body in  
636 writing that the goals have been approved. ~~The office shall~~  
637 ~~place any area designated as a state enterprise zone pursuant to~~  
638 ~~this subsection in the appropriate category established in~~  
639 ~~subsection (3), and include such designations within the~~  
640 ~~limitations on state enterprise zone designations set out in~~  
641 ~~subsection (1).~~

642            ~~(d)(e)~~ If the office denies redesignation of an enterprise  
 643 zone, the office shall notify the governing body in writing of  
 644 the denial. Any county or municipality having jurisdiction over  
 645 an area denied redesignation ~~designated~~ as a state enterprise  
 646 zone pursuant to this subsection, ~~other than a county defined by~~  
 647 ~~s. 125.011(1)~~, may not apply for designation of that another  
 648 area for 1 year following the date of denial.

649            (5) Notwithstanding s. 290.0055, an area designated as a  
 650 federal empowerment zone or enterprise community pursuant to  
 651 Title XIII of the Omnibus Budget Reconciliation Act of 1993, the  
 652 Taxpayer Relief Act of 1997, or the 1999 Agricultural  
 653 Appropriations Act shall be designated a state enterprise zone  
 654 as follows:

655            (a) An area designated as an urban empowerment zone or  
 656 urban enterprise community pursuant to Title XIII of the Omnibus  
 657 Budget Reconciliation Act of 1993, ~~or~~ the Taxpayer Relief Act of  
 658 1997, or the 2000 Community Renewal Tax Relief Act shall be  
 659 redesignated ~~designated~~ a state enterprise zone by the office  
 660 upon completion of the requirements set out in paragraph (d),  
 661 except in the case of a county as defined in s. 125.011(1)  
 662 which, notwithstanding s. 290.0055, may incorporate and include  
 663 such designated urban empowerment zone or urban enterprise  
 664 community areas within the boundaries of its state enterprise  
 665 zones without any limitation as to size.

666            (b) An area designated as a rural empowerment zone or  
 667 rural enterprise community pursuant to Title XIII of the Omnibus  
 668 Budget Reconciliation Act of 1993 or the 1999 Agricultural  
 669 Appropriations Act shall be redesignated ~~designated~~ a state



670 rural enterprise zone by the office upon completion of the  
 671 requirements set out in paragraph (d) and may incorporate and  
 672 include such designated rural empowerment zone or rural  
 673 enterprise community within the boundaries of its state  
 674 enterprise zones without any limitation as to size.

675 (c) Any county or municipality having jurisdiction over an  
 676 area redesignated ~~designated~~ as a state enterprise zone pursuant  
 677 to this subsection, other than a county defined in s.  
 678 125.011(1), may not apply for designation of another area.

679 (d) Prior to redesignating ~~designating~~ such areas as state  
 680 enterprise zones, the office shall ensure that the governing  
 681 body having jurisdiction over the zone submits the information  
 682 required under paragraph (4)(a) for redesignation ~~strategic plan~~  
 683 ~~required pursuant to 7 C.F.R. part 25 or 24 C.F.R. part 597 to~~  
 684 ~~the office, and creates an enterprise zone development agency~~  
 685 ~~pursuant to s. 290.0056.~~

686 ~~(e) The office shall place any area designated as a state~~  
 687 ~~enterprise zone pursuant to this subsection in the appropriate~~  
 688 ~~category established in subsection (3), and include such~~  
 689 ~~designations within the limitations on state enterprise zone~~  
 690 ~~designations set out in subsection (1).~~

691 (6)(a) The office, in consultation with Enterprise  
 692 Florida, Inc., ~~and the interagency coordinating council,~~ may  
 693 develop guidelines necessary for the approval of areas under  
 694 this section by the director.

695 (b) Such guidelines shall provide for the measurement of  
 696 pervasive poverty, unemployment, and general distress using the  
 697 criteria outlined by s. 290.0058.

698 (c) Such guidelines shall provide for the evaluation of  
699 the strategic plan or measurable goals and local fiscal and  
700 regulatory incentives for effectiveness, including how the  
701 following key principles will be implemented by the governing  
702 body or bodies:

703 1. Economic opportunity, including job creation within the  
704 community and throughout the region, as well as entrepreneurial  
705 initiatives, small business expansion, and training for jobs  
706 that offer upward mobility.

707 2. Sustainable community development that advances the  
708 creation of livable and vibrant communities through  
709 comprehensive approaches that coordinate economic, physical,  
710 community, and human development.

711 3. Community-based partnerships involving the  
712 participation of all segments of the community.

713 4. Strategic vision for change that identifies how the  
714 community will be revitalized. This vision should include  
715 methods for building on community assets and coordinate a  
716 response to community needs in a comprehensive fashion. This  
717 vision should provide goals and performance benchmarks for  
718 measuring progress and establish a framework for evaluating and  
719 adjusting the strategic plan or measurable goals.

720 5. Local fiscal and regulatory incentives enacted pursuant  
721 to s. 290.0057(1)(e). These incentives should induce economic  
722 revitalization, including job creation and small business  
723 expansion.

724 (d) Such guidelines may provide methods for evaluating the  
725 prospects for new investment and economic development in the

726 area, including a review and evaluation of any previous state  
727 enterprise zones located in the area.

728 (7) Upon approval by the director of a resolution  
729 authorizing an area to be an enterprise zone pursuant to this  
730 section, the office shall assign a unique identifying number to  
731 that resolution. The office shall provide the Department of  
732 Revenue and Enterprise Florida, Inc., with a copy of each  
733 resolution approved, together with its identifying number.

734 ~~(8)(a) Notwithstanding s. 290.0055, any area existing as a~~  
735 ~~state enterprise zone as of December 30, 1994, which has~~  
736 ~~received at least \$1 million in state community development~~  
737 ~~funds and at least \$500,000 in federal community development~~  
738 ~~funds, which has less than 300 businesses located within the~~  
739 ~~boundaries of the enterprise zone, and which has been designated~~  
740 ~~by the United States Department of Agriculture as a "Champion~~  
741 ~~Community" shall be redesignated as a state enterprise zone upon~~  
742 ~~the creation of an enterprise zone development agency pursuant~~  
743 ~~to s. 290.0056 and the completion of a strategic plan pursuant~~  
744 ~~to s. 290.0057.~~

745 ~~(b) Such designation shall be in addition to the~~  
746 ~~limitations of state enterprise zone designation set out in~~  
747 ~~subsection (1).~~

748 ~~(9)(a) Before December 31, 2002, the governing body of a~~  
749 ~~county in which an enterprise zone designated pursuant to~~  
750 ~~paragraph (5)(b) is located may apply to the Office of Tourism,~~  
751 ~~Trade, and Economic Development to amend the boundaries of the~~  
752 ~~enterprise zone for the purpose of replacing areas not suitable~~  
753 ~~for development.~~

754 ~~(b) Before December 31, 2002, the governing body of a~~  
755 ~~county in which an enterprise zone designated pursuant to~~  
756 ~~subparagraph (3)(a)2. is located may apply to the Office of~~  
757 ~~Tourism, Trade, and Economic Development to amend the boundaries~~  
758 ~~of the enterprise zone for the purpose of replacing areas not~~  
759 ~~suitable for development.~~

760  
761 ~~The Office of Tourism, Trade, and Economic Development shall~~  
762 ~~approve the application if it does not increase the overall size~~  
763 ~~of the enterprise zone. Except that upon the request of the~~  
764 ~~governing body of a home rule charter county, or any county the~~  
765 ~~government of which has been consolidated with the government of~~  
766 ~~one or more municipalities in accordance with s. 9, Art. VIII of~~  
767 ~~the State Constitution of 1885, as preserved by s. 6(e), Art.~~  
768 ~~VIII of the State Constitution as revised in 1968 and~~  
769 ~~subsequently amended, the Office of Tourism, Trade, and Economic~~  
770 ~~Development may amend the boundaries of an area designated as an~~  
771 ~~enterprise zone upon the receipt of a resolution adopted by such~~  
772 ~~governing body describing the amended boundaries, so long as the~~  
773 ~~added area does not increase the overall size of the expanded~~  
774 ~~zone more than its original size or 20 square miles, whichever~~  
775 ~~is larger, and is consistent with the categories, criteria, and~~  
776 ~~limitations imposed by s. 290.0055.~~

777 ~~(10) Before December 31, 1999, any county as defined in s.~~  
778 ~~125.011(1) may create a satellite enterprise zone not exceeding~~  
779 ~~3 square miles in area outside of and, notwithstanding anything~~  
780 ~~contained in s. 290.0055(4) or elsewhere, in addition to the~~  
781 ~~previously designated 20 square miles of enterprise zones. The~~

782 ~~Office of Tourism, Trade, and Economic Development shall amend~~  
783 ~~the boundaries of the areas previously designated by any such~~  
784 ~~county as enterprise zones upon the receipt of a resolution~~  
785 ~~adopted by such governing body describing the satellite~~  
786 ~~enterprise zone, as long as the additional area is consistent~~  
787 ~~with the categories, criteria, and limitations imposed by s.~~  
788 ~~290.0055, provided that the 20-square-mile limitation and the~~  
789 ~~requirements imposed by s. 290.0055(4)(d) do not apply to such~~  
790 ~~satellite enterprise zone.~~

791 ~~(11) Before December 31, 2004, the governing body or~~  
792 ~~governing bodies of a county or a municipality in a county~~  
793 ~~having a population of more than 235,000 but less than 260,000~~  
794 ~~and in which an enterprise zone is designated may apply to the~~  
795 ~~Office of Tourism, Trade, and Economic Development to change the~~  
796 ~~boundaries of the enterprise zone for the purpose of replacing~~  
797 ~~areas not suitable for development. The Office of Tourism,~~  
798 ~~Trade, and Economic Development shall approve the application~~  
799 ~~made pursuant to this subsection if the boundary change is~~  
800 ~~consistent with the categories, criteria, and limitations~~  
801 ~~imposed upon the establishment of such enterprise zone.~~

802 ~~(12) Notwithstanding any provisions in s. 290.0055~~  
803 ~~regarding the size of an enterprise zone, any county defined by~~  
804 ~~s. 125.011(1) may apply to the Office of Tourism, Trade, and~~  
805 ~~Economic Development by October 1, 2004, to expand the boundary~~  
806 ~~of an existing enterprise zone to include an additional 8.7~~  
807 ~~square miles. The area must also include areas to the north or~~  
808 ~~east of the northeasternmost section of an existing enterprise~~  
809 ~~zone. The expanded area may not include any area not described~~

810 ~~in this subsection. The Office of Tourism, Trade, and Economic~~  
811 ~~Development shall approve an amendment to the boundary of an~~  
812 ~~enterprise zone under this subsection by January 1, 2005, if the~~  
813 ~~area proposed for addition to the enterprise zone is consistent~~  
814 ~~with the criteria and conditions imposed by s. 290.0055 upon the~~  
815 ~~establishment of enterprise zones, including the requirement~~  
816 ~~that the area suffer from pervasive poverty, unemployment, and~~  
817 ~~general distress.~~

818 ~~(13) Before November 30, 2004, any county as defined in s.~~  
819 ~~125.011 may apply to the Office of Tourism, Trade, and Economic~~  
820 ~~Development to change the boundaries of an existing enterprise~~  
821 ~~zone for the purpose of replacing an area of not more than 75~~  
822 ~~acres within the enterprise zone as of January 1, 2004, with an~~  
823 ~~area of the same number of acres outside the enterprise zone as~~  
824 ~~of January 1, 2004. The replacement area must be contiguous to~~  
825 ~~the existing enterprise zone and must be a part of a~~  
826 ~~revitalization area that has been targeted for assistance by the~~  
827 ~~county. The replacement area also must be contiguous to a zoo,~~  
828 ~~and the county must have previously completed a master plan for~~  
829 ~~development of the area. The Office of Tourism, Trade, and~~  
830 ~~Economic Development shall approve the amendment effective~~  
831 ~~January 1, 2005, if the enterprise zone remains consistent with~~  
832 ~~the criteria and conditions imposed by s. 290.0055 upon the~~  
833 ~~establishment of enterprise zones, including the requirement~~  
834 ~~that the area suffer from pervasive poverty, unemployment, and~~  
835 ~~general distress.~~

836 Section 8. Subsection (1) of section 290.0066, Florida  
837 Statutes, is amended to read:

838 290.0066 Revocation of enterprise zone designation.--

839 (1) The director may revoke the designation of an  
 840 enterprise zone if the director determines that the governing  
 841 body or bodies:

842 (a) Have failed to make progress in achieving the  
 843 benchmarks set forth in the strategic plan or measurable goals;  
 844 or

845 (b) Have not complied substantially with the strategic  
 846 plan or measurable goals.

847 Section 9. Section 290.012, Florida Statutes, is amended  
 848 to read:

849 290.012 Transition.--Any enterprise zone having an  
 850 effective date on or before January 1, 2005, in existence on the  
 851 effective date of this section shall continue to exist until  
 852 December 31, 2005 ~~1994~~, and shall cease to exist on that date.  
 853 Any enterprise zone designated or redesignated on or after  
 854 January 1, 2006 ~~1995~~, must be designated or redesignated ~~be~~  
 855 ~~created~~ in accordance with the Florida Enterprise Zone Act ~~of~~  
 856 ~~1994. Any such designation shall not be effective until July 1,~~  
 857 ~~1995.~~

858 Section 10. Subsection (2) of section 290.014, Florida  
 859 Statutes, is amended to read:

860 290.014 Annual reports on enterprise zones.--

861 (2) By March 1 of each year, the office shall submit an  
 862 annual report to the Governor, the Speaker of the House of  
 863 Representatives, and the President of the Senate. The report  
 864 shall include the information provided by the Department of  
 865 Revenue pursuant to subsection (1) and the information provided

866 by enterprise zone development agencies pursuant to s. 290.0056.  
 867 In addition, the report shall include an analysis of the  
 868 activities and accomplishments of each enterprise zone, ~~and any~~  
 869 ~~additional information prescribed pursuant to s. 290.015.~~

870 Section 11. Section 290.016, Florida Statutes, is amended  
 871 to read:

872 290.016 Repeal.--Sections 290.001-290.014 are ~~290.001-~~  
 873 ~~290.015 shall stand~~ repealed on December 31, 2015 ~~2005~~.

874 Section 12. Subsection (2) of section 163.345, Florida  
 875 Statutes, is amended to read:

876 163.345 Encouragement of private enterprise.--

877 (2) In giving consideration to the objectives outlined in  
 878 subsection (1), the county or municipality shall consider making  
 879 available the incentives provided under the Florida Enterprise  
 880 Zone Act ~~of 1994~~ and chapter 420.

881 Section 13. Paragraph (c) of subsection (8) of section  
 882 166.231, Florida Statutes, is amended to read:

883 166.231 Municipalities; public service tax.--

884 (8)

885 (c) This subsection expires ~~shall expire and be void~~ on  
 886 the date specified in s. 290.016 for the expiration of the  
 887 Florida Enterprise Zone Act ~~December 31, 2005~~, except that any  
 888 qualified business that ~~which~~ has satisfied the requirements of  
 889 this subsection before that date ~~prior to December 31, 2005~~,  
 890 shall be allowed the full benefit of the exemption allowed under  
 891 this subsection as if this subsection had not expired on that  
 892 date ~~December 31, 2005~~.



893 Section 14. Subsection (4) of section 193.077, Florida  
 894 Statutes, is amended to read:

895 193.077 Notice of new, rebuilt, or expanded property.--

896 (4) ~~The provisions of This section expires shall expire~~  
 897 ~~and be void on the date specified in s. 290.016 for the~~  
 898 ~~expiration of the Florida Enterprise Zone Act June 30, 2005.~~

899 Section 15. Paragraph (b) of subsection (5) of section  
 900 193.085, Florida Statutes, is amended to read:

901 193.085 Listing all property.--

902 (5)

903 (b) ~~The provisions of This subsection expires shall expire~~  
 904 ~~and be void on the date specified in s. 290.016 for the~~  
 905 ~~expiration of the Florida Enterprise Zone Act June 30, 2005.~~

906 Section 16. Paragraph (b) of subsection (4) of section  
 907 195.073, Florida Statutes, is amended to read:

908 195.073 Classification of property.--All items required by  
 909 law to be on the assessment rolls must receive a classification  
 910 based upon the use of the property. The department shall  
 911 promulgate uniform definitions for all classifications. The  
 912 department may designate other subclassifications of property.  
 913 No assessment roll may be approved by the department which does  
 914 not show proper classifications.

915 (4)

916 (b) ~~The provisions of This subsection expires shall expire~~  
 917 ~~and be void on the date specified in s. 290.016 for the~~  
 918 ~~expiration of the Florida Enterprise Zone Act June 30, 2005.~~

919 Section 17. Subsection (19) of section 196.012, Florida  
 920 Statutes, is amended to read:

921 196.012 Definitions.--For the purpose of this chapter, the  
 922 following terms are defined as follows, except where the context  
 923 clearly indicates otherwise:

924 (19) "Enterprise zone" means an area designated as an  
 925 enterprise zone pursuant to s. 290.0065. This subsection expires  
 926 ~~shall stand repealed~~ on the date specified in s. 290.016 for the  
 927 expiration of the Florida Enterprise Zone Act December 31, 2005.

928 Section 18. Subsection (7) of section 205.022, Florida  
 929 Statutes, is amended to read:

930 205.022 Definitions.--When used in this chapter, the  
 931 following terms and phrases shall have the meanings ascribed to  
 932 them in this section, except when the context clearly indicates  
 933 a different meaning:

934 (7) "Enterprise zone" means an area designated as an  
 935 enterprise zone pursuant to s. 290.0065. This subsection expires  
 936 ~~shall stand repealed~~ on the date specified in s. 290.016 for the  
 937 expiration of the Florida Enterprise Zone Act December 31, 2005.

938 Section 19. Subsection (6) of section 205.054, Florida  
 939 Statutes, is amended to read:

940 205.054 Occupational license tax; partial exemption for  
 941 engaging in business or occupation in enterprise zone.--

942 (6) This section expires ~~shall stand repealed~~ on the date  
 943 specified in s. 290.016 for the expiration of the Florida  
 944 Enterprise Zone Act December 31, 2005; and no license shall be  
 945 issued with the exemption authorized in this section for any  
 946 period beginning on or after that date January 1, 2006.

947 Section 20. Subsection (6) of section 212.02, Florida  
 948 Statutes, is amended to read:

949           212.02 Definitions.--The following terms and phrases when  
 950 used in this chapter have the meanings ascribed to them in this  
 951 section, except where the context clearly indicates a different  
 952 meaning:

953           (6) "Enterprise zone" means an area of the state  
 954 designated pursuant to s. 290.0065. This subsection expires  
 955 ~~shall expire and be void~~ on the date specified in s. 290.016 for  
 956 the expiration of the Florida Enterprise Zone Act ~~December 31,~~  
 957 ~~2005.~~

958           Section 21. Paragraphs (g), (h), and (q) of subsection (5)  
 959 and paragraph (g) of subsection (15) of section 212.08, Florida  
 960 Statutes, are amended to read:

961           212.08 Sales, rental, use, consumption, distribution, and  
 962 storage tax; specified exemptions.--The sale at retail, the  
 963 rental, the use, the consumption, the distribution, and the  
 964 storage to be used or consumed in this state of the following  
 965 are hereby specifically exempt from the tax imposed by this  
 966 chapter.

967           (5) EXEMPTIONS; ACCOUNT OF USE.--

968           (g) Building materials used in the rehabilitation of real  
 969 property located in an enterprise zone.--

970           1. Building materials used in the rehabilitation of real  
 971 property located in an enterprise zone shall be exempt from the  
 972 tax imposed by this chapter upon an affirmative showing to the  
 973 satisfaction of the department that the items have been used for  
 974 the rehabilitation of real property located in an enterprise  
 975 zone. Except as provided in subparagraph 2., this exemption  
 976 inures to the owner, lessee, or lessor of the rehabilitated real

977 | property located in an enterprise zone only through a refund of  
 978 | previously paid taxes. To receive a refund pursuant to this  
 979 | paragraph, the owner, lessee, or lessor of the rehabilitated  
 980 | real property located in an enterprise zone must file an  
 981 | application under oath with the governing body or enterprise  
 982 | zone development agency having jurisdiction over the enterprise  
 983 | zone where the business is located, as applicable, which  
 984 | includes:

985 |       a. The name and address of the person claiming the refund.  
 986 |       b. An address and assessment roll parcel number of the  
 987 | rehabilitated real property in an enterprise zone for which a  
 988 | refund of previously paid taxes is being sought.  
 989 |       c. A description of the improvements made to accomplish  
 990 | the rehabilitation of the real property.  
 991 |       d. A copy of the building permit issued for the  
 992 | rehabilitation of the real property.  
 993 |       e. A sworn statement, under the penalty of perjury, from  
 994 | the general contractor licensed in this state with whom the  
 995 | applicant contracted to make the improvements necessary to  
 996 | accomplish the rehabilitation of the real property, which  
 997 | statement lists the building materials used in the  
 998 | rehabilitation of the real property, the actual cost of the  
 999 | building materials, and the amount of sales tax paid in this  
 1000 | state on the building materials. In the event that a general  
 1001 | contractor has not been used, the applicant shall provide this  
 1002 | information in a sworn statement, under the penalty of perjury.  
 1003 | Copies of the invoices which evidence the purchase of the  
 1004 | building materials used in such rehabilitation and the payment

1005 of sales tax on the building materials shall be attached to the  
 1006 sworn statement provided by the general contractor or by the  
 1007 applicant. Unless the actual cost of building materials used in  
 1008 the rehabilitation of real property and the payment of sales  
 1009 taxes due thereon is documented by a general contractor or by  
 1010 the applicant in this manner, the cost of such building  
 1011 materials shall be an amount equal to 40 percent of the increase  
 1012 in assessed value for ad valorem tax purposes.

1013 f. The identifying number assigned pursuant to s. 290.0065  
 1014 to the enterprise zone in which the rehabilitated real property  
 1015 is located.

1016 g. A certification by the local building code inspector  
 1017 that the improvements necessary to accomplish the rehabilitation  
 1018 of the real property are substantially completed.

1019 h. Whether the business is a small business as defined by  
 1020 s. 288.703(1).

1021 i. If applicable, the name and address of each permanent  
 1022 employee of the business, including, for each employee who is a  
 1023 resident of an enterprise zone, the identifying number assigned  
 1024 pursuant to s. 290.0065 to the enterprise zone in which the  
 1025 employee resides.

1026 2. This exemption inures to a city, county, other  
 1027 governmental agency, or nonprofit community-based organization  
 1028 through a refund of previously paid taxes if the building  
 1029 materials used in the rehabilitation of real property located in  
 1030 an enterprise zone are paid for from the funds of a community  
 1031 development block grant, State Housing Initiatives Partnership  
 1032 Program, or similar grant or loan program. To receive a refund

1033 pursuant to this paragraph, a city, county, other governmental  
1034 agency, or nonprofit community-based organization must file an  
1035 application which includes the same information required to be  
1036 provided in subparagraph 1. by an owner, lessee, or lessor of  
1037 rehabilitated real property. In addition, the application must  
1038 include a sworn statement signed by the chief executive officer  
1039 of the city, county, other governmental agency, or nonprofit  
1040 community-based organization seeking a refund which states that  
1041 the building materials for which a refund is sought were paid  
1042 for from the funds of a community development block grant, State  
1043 Housing Initiatives Partnership Program, or similar grant or  
1044 loan program.

1045 3. Within 10 working days after receipt of an application,  
1046 the governing body or enterprise zone development agency shall  
1047 review the application to determine if it contains all the  
1048 information required pursuant to subparagraph 1. or subparagraph  
1049 2. and meets the criteria set out in this paragraph. The  
1050 governing body or agency shall certify all applications that  
1051 contain the information required pursuant to subparagraph 1. or  
1052 subparagraph 2. and meet the criteria set out in this paragraph  
1053 as eligible to receive a refund. If applicable, the governing  
1054 body or agency shall also certify if 20 percent of the employees  
1055 of the business are residents of an enterprise zone, excluding  
1056 temporary and part-time employees. The certification shall be in  
1057 writing, and a copy of the certification shall be transmitted to  
1058 the executive director of the Department of Revenue. The  
1059 applicant shall be responsible for forwarding a certified

HB 1725

2005

1060 application to the department within the time specified in  
 1061 subparagraph 4.

1062 4. An application for a refund pursuant to this paragraph  
 1063 must be submitted to the department within 6 months after the  
 1064 rehabilitation of the property is deemed to be substantially  
 1065 completed by the local building code inspector or by September 1  
 1066 ~~within 90 days~~ after the rehabilitated property is first subject  
 1067 to assessment.

1068 5. The provisions of s. 212.095 do not apply to any refund  
 1069 application made pursuant to this paragraph. ~~No more than one~~  
 1070 ~~exemption through a refund of previously paid taxes for the~~  
 1071 ~~rehabilitation of real property shall be permitted for any one~~  
 1072 ~~parcel of real property.~~ No refund shall be granted pursuant to  
 1073 this paragraph unless the amount to be refunded exceeds \$500. No  
 1074 refund granted pursuant to this paragraph shall exceed the  
 1075 lesser of 97 percent of the Florida sales or use tax paid on the  
 1076 cost of the building materials used in the rehabilitation of the  
 1077 real property as determined pursuant to sub-subparagraph 1.e. or  
 1078 \$5,000, or, if no less than 20 percent of the employees of the  
 1079 business are residents of an enterprise zone, excluding  
 1080 temporary and part-time employees, the amount of refund granted  
 1081 pursuant to this paragraph shall not exceed the lesser of 97  
 1082 percent of the sales tax paid on the cost of such building  
 1083 materials or \$10,000. A refund approved pursuant to this  
 1084 paragraph shall be made within 30 days of formal approval by the  
 1085 department of the application for the refund.

1086 6. The department shall adopt rules governing the manner  
 1087 and form of refund applications and may establish guidelines as

1088 to the requisites for an affirmative showing of qualification  
 1089 for exemption under this paragraph.

1090 7. The department shall deduct an amount equal to 10  
 1091 percent of each refund granted under the provisions of this  
 1092 paragraph from the amount transferred into the Local Government  
 1093 Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20  
 1094 for the county area in which the rehabilitated real property is  
 1095 located and shall transfer that amount to the General Revenue  
 1096 Fund.

1097 8. For the purposes of the exemption provided in this  
 1098 paragraph:

1099 a. "Building materials" means tangible personal property  
 1100 which becomes a component part of improvements to real property.

1101 b. "Real property" has the same meaning as provided in s.  
 1102 192.001(12).

1103 c. "Rehabilitation of real property" means the  
 1104 reconstruction, renovation, restoration, rehabilitation,  
 1105 construction, or expansion of improvements to real property.

1106 d. "Substantially completed" has the same meaning as  
 1107 provided in s. 192.042(1).

1108 9. ~~The provisions of This paragraph expires shall expire~~  
 1109 ~~and be void on the date specified in s. 290.016 for the~~  
 1110 expiration of the Florida Enterprise Zone Act December 31, 2005.

1111 (h) Business property used in an enterprise zone.--

1112 1. Business property purchased for use by businesses  
 1113 located in an enterprise zone which is subsequently used in an  
 1114 enterprise zone shall be exempt from the tax imposed by this  
 1115 chapter. This exemption inures to the business only through a



1116 refund of previously paid taxes. A refund shall be authorized  
 1117 upon an affirmative showing by the taxpayer to the satisfaction  
 1118 of the department that the requirements of this paragraph have  
 1119 been met.

1120 2. To receive a refund, the business must file under oath  
 1121 with the governing body or enterprise zone development agency  
 1122 having jurisdiction over the enterprise zone where the business  
 1123 is located, as applicable, an application which includes:

1124 a. The name and address of the business claiming the  
 1125 refund.

1126 b. The identifying number assigned pursuant to s. 290.0065  
 1127 to the enterprise zone in which the business is located.

1128 c. A specific description of the property for which a  
 1129 refund is sought, including its serial number or other permanent  
 1130 identification number.

1131 d. The location of the property.

1132 e. The sales invoice or other proof of purchase of the  
 1133 property, showing the amount of sales tax paid, the date of  
 1134 purchase, and the name and address of the sales tax dealer from  
 1135 whom the property was purchased.

1136 f. Whether the business is a small business as defined by  
 1137 s. 288.703(1).

1138 g. If applicable, the name and address of each permanent  
 1139 employee of the business, including, for each employee who is a  
 1140 resident of an enterprise zone, the identifying number assigned  
 1141 pursuant to s. 290.0065 to the enterprise zone in which the  
 1142 employee resides.

1143           3. Within 10 working days after receipt of an application,  
1144 the governing body or enterprise zone development agency shall  
1145 review the application to determine if it contains all the  
1146 information required pursuant to subparagraph 2. and meets the  
1147 criteria set out in this paragraph. The governing body or agency  
1148 shall certify all applications that contain the information  
1149 required pursuant to subparagraph 2. and meet the criteria set  
1150 out in this paragraph as eligible to receive a refund. If  
1151 applicable, the governing body or agency shall also certify if  
1152 20 percent of the employees of the business are residents of an  
1153 enterprise zone, excluding temporary and part-time employees.  
1154 The certification shall be in writing, and a copy of the  
1155 certification shall be transmitted to the executive director of  
1156 the Department of Revenue. The business shall be responsible for  
1157 forwarding a certified application to the department within the  
1158 time specified in subparagraph 4.

1159           4. An application for a refund pursuant to this paragraph  
1160 must be submitted to the department within 6 months after the  
1161 tax is due on the business property that is purchased.

1162           5. The provisions of s. 212.095 do not apply to any refund  
1163 application made pursuant to this paragraph. The amount refunded  
1164 on purchases of business property under this paragraph shall be  
1165 the lesser of 97 percent of the sales tax paid on such business  
1166 property or \$5,000, or, if no less than 20 percent of the  
1167 employees of the business are residents of an enterprise zone,  
1168 excluding temporary and part-time employees, the amount refunded  
1169 on purchases of business property under this paragraph shall be  
1170 the lesser of 97 percent of the sales tax paid on such business

1171 property or \$10,000. A refund approved pursuant to this  
 1172 paragraph shall be made within 30 days of formal approval by the  
 1173 department of the application for the refund. No refund shall be  
 1174 granted under this paragraph unless the amount to be refunded  
 1175 exceeds \$100 in sales tax paid on purchases made within a 60-day  
 1176 time period.

1177 6. The department shall adopt rules governing the manner  
 1178 and form of refund applications and may establish guidelines as  
 1179 to the requisites for an affirmative showing of qualification  
 1180 for exemption under this paragraph.

1181 7. If the department determines that the business property  
 1182 is used outside an enterprise zone within 3 years from the date  
 1183 of purchase, the amount of taxes refunded to the business  
 1184 purchasing such business property shall immediately be due and  
 1185 payable to the department by the business, together with the  
 1186 appropriate interest and penalty, computed from the date of  
 1187 purchase, in the manner provided by this chapter.

1188 Notwithstanding this subparagraph, business property used  
 1189 exclusively in:

- 1190 a. Licensed commercial fishing vessels,
- 1191 b. Fishing guide boats, or
- 1192 c. Ecotourism guide boats

1193  
 1194 that leave and return to a fixed location within an area  
 1195 designated under s. 370.28 are eligible for the exemption  
 1196 provided under this paragraph if all requirements of this  
 1197 paragraph are met. Such vessels and boats must be owned by a  
 1198 business that is eligible to receive the exemption provided

1199 | under this paragraph. This exemption does not apply to the  
 1200 | purchase of a vessel or boat.

1201 |         8. The department shall deduct an amount equal to 10  
 1202 | percent of each refund granted under the provisions of this  
 1203 | paragraph from the amount transferred into the Local Government  
 1204 | Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20  
 1205 | for the county area in which the business property is located  
 1206 | and shall transfer that amount to the General Revenue Fund.

1207 |         9. For the purposes of this exemption, "business property"  
 1208 | means new or used property defined as "recovery property" in s.  
 1209 | 168(c) of the Internal Revenue Code of 1954, as amended, except:

1210 |             a. Property classified as 3-year property under s.

1211 | 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;

1212 |             b. Industrial machinery and equipment as defined in sub-  
 1213 | subparagraph (b)6.a. and eligible for exemption under paragraph  
 1214 | (b);

1215 |             c. Building materials as defined in sub-subparagraph  
 1216 | (g)8.a.; and

1217 |             d. Business property having a sales price of under \$500  
 1218 | ~~\$5,000~~ per item unit.

1219 |         10. ~~The provisions of~~ This paragraph expires ~~shall expire~~  
 1220 | ~~and be void~~ on the date specified in s. 290.016 for the  
 1221 | expiration of the Florida Enterprise Zone Act ~~December 31, 2005.~~

1222 |             (q) Community contribution tax credit for donations.--

1223 |             1. Authorization.--Beginning July 1, 2001, persons who are  
 1224 | registered with the department under s. 212.18 to collect or  
 1225 | remit sales or use tax and who make donations to eligible

1226 sponsors are eligible for tax credits against their state sales  
 1227 and use tax liabilities as provided in this paragraph:

1228 a. The credit shall be computed as 50 percent of the  
 1229 person's approved annual community contribution;

1230 b. The credit shall be granted as a refund against state  
 1231 sales and use taxes reported on returns and remitted in the 12  
 1232 months preceding the date of application to the department for  
 1233 the credit as required in sub-subparagraph 3.c. If the annual  
 1234 credit is not fully used through such refund because of  
 1235 insufficient tax payments during the applicable 12-month period,  
 1236 the unused amount may be included in an application for a refund  
 1237 made pursuant to sub-subparagraph 3.c. in subsequent years  
 1238 against the total tax payments made for such year. Carryover  
 1239 credits may be applied for a 3-year period without regard to any  
 1240 time limitation that would otherwise apply under s. 215.26;

1241 c. No person shall receive more than \$200,000 in annual  
 1242 tax credits for all approved community contributions made in any  
 1243 one year;

1244 d. All proposals for the granting of the tax credit shall  
 1245 require the prior approval of the Office of Tourism, Trade, and  
 1246 Economic Development;

1247 e. The total amount of tax credits which may be granted  
 1248 for all programs approved under this paragraph, s. 220.183, and  
 1249 s. 624.5105 is \$10 million annually; and

1250 f. A person who is eligible to receive the credit provided  
 1251 for in this paragraph, s. 220.183, or s. 624.5105 may receive  
 1252 the credit only under the one section of the person's choice.

1253 2. Eligibility requirements.--

1254           a. A community contribution by a person must be in the  
 1255 following form:  
 1256           (I) Cash or other liquid assets;  
 1257           (II) Real property;  
 1258           (III) Goods or inventory; or  
 1259           (IV) Other physical resources as identified by the Office  
 1260 of Tourism, Trade, and Economic Development.  
 1261           b. All community contributions must be reserved  
 1262 exclusively for use in a project. As used in this sub-  
 1263 subparagraph, the term "project" means any activity undertaken  
 1264 by an eligible sponsor which is designed to construct, improve,  
 1265 or substantially rehabilitate housing that is affordable to low-  
 1266 income or very-low-income households as defined in s.  
 1267 420.9071(19) and (28); designed to provide commercial,  
 1268 industrial, or public resources and facilities; or designed to  
 1269 improve entrepreneurial and job-development opportunities for  
 1270 low-income persons. A project may be the investment necessary to  
 1271 increase access to high-speed broadband capability in rural  
 1272 communities with enterprise zones, including projects that  
 1273 result in improvements to communications assets that are owned  
 1274 by a business. A project may include the provision of museum  
 1275 educational programs and materials that are directly related to  
 1276 any project approved between January 1, 1996, and December 31,  
 1277 1999, and located in an enterprise zone ~~as referenced in s.~~  
 1278 ~~290.00675~~. This paragraph does not preclude projects that  
 1279 propose to construct or rehabilitate housing for low-income or  
 1280 very-low-income households on scattered sites. The Office of  
 1281 Tourism, Trade, and Economic Development may reserve up to 50

1282 percent of the available annual tax credits for housing for  
 1283 very-low-income households pursuant to s. 420.9071(28) for the  
 1284 first 6 months of the fiscal year. With respect to housing,  
 1285 contributions may be used to pay the following eligible low-  
 1286 income and very-low-income housing-related activities:

1287 (I) Project development impact and management fees for  
 1288 low-income or very-low-income housing projects;

1289 (II) Down payment and closing costs for eligible persons,  
 1290 as defined in s. 420.9071(19) and (28);

1291 (III) Administrative costs, including housing counseling  
 1292 and marketing fees, not to exceed 10 percent of the community  
 1293 contribution, directly related to low-income or very-low-income  
 1294 projects; and

1295 (IV) Removal of liens recorded against residential  
 1296 property by municipal, county, or special district local  
 1297 governments when satisfaction of the lien is a necessary  
 1298 precedent to the transfer of the property to an eligible person,  
 1299 as defined in s. 420.9071(19) and (28), for the purpose of  
 1300 promoting home ownership. Contributions for lien removal must be  
 1301 received from a nonrelated third party.

1302 c. The project must be undertaken by an "eligible  
 1303 sponsor," which includes:

1304 (I) A community action program;

1305 (II) A nonprofit community-based development organization  
 1306 whose mission is the provision of housing for low-income or  
 1307 very-low-income households or increasing entrepreneurial and  
 1308 job-development opportunities for low-income persons;

1309 (III) A neighborhood housing services corporation;

1310 (IV) A local housing authority created under chapter 421;  
 1311 (V) A community redevelopment agency created under s.  
 1312 163.356;  
 1313 (VI) The Florida Industrial Development Corporation;  
 1314 (VII) A historic preservation district agency or  
 1315 organization;  
 1316 (VIII) A regional workforce board;  
 1317 (IX) A direct-support organization as provided in s.  
 1318 1009.983;  
 1319 (X) An enterprise zone development agency created under s.  
 1320 290.0056;  
 1321 (XI) A community-based organization incorporated under  
 1322 chapter 617 which is recognized as educational, charitable, or  
 1323 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code  
 1324 and whose bylaws and articles of incorporation include  
 1325 affordable housing, economic development, or community  
 1326 development as the primary mission of the corporation;  
 1327 (XII) Units of local government;  
 1328 (XIII) Units of state government; or  
 1329 (XIV) Any other agency that the Office of Tourism, Trade,  
 1330 and Economic Development designates by rule.  
 1331  
 1332 In no event may a contributing person have a financial interest  
 1333 in the eligible sponsor.  
 1334 d. The project must be located in an area designated an  
 1335 enterprise zone or a Front Porch Florida Community pursuant to  
 1336 s. 20.18(6), unless the project increases access to high-speed  
 1337 broadband capability for rural communities with enterprise zones



1338 but is physically located outside the designated rural zone  
 1339 boundaries. Any project designed to construct or rehabilitate  
 1340 housing for low-income or very-low-income households as defined  
 1341 in s. 420.0971(19) and (28) is exempt from the area requirement  
 1342 of this sub-subparagraph.

1343 3. Application requirements.--

1344 a. Any eligible sponsor seeking to participate in this  
 1345 program must submit a proposal to the Office of Tourism, Trade,  
 1346 and Economic Development which sets forth the name of the  
 1347 sponsor, a description of the project, and the area in which the  
 1348 project is located, together with such supporting information as  
 1349 is prescribed by rule. The proposal must also contain a  
 1350 resolution from the local governmental unit in which the project  
 1351 is located certifying that the project is consistent with local  
 1352 plans and regulations.

1353 b. Any person seeking to participate in this program must  
 1354 submit an application for tax credit to the Office of Tourism,  
 1355 Trade, and Economic Development which sets forth the name of the  
 1356 sponsor, a description of the project, and the type, value, and  
 1357 purpose of the contribution. The sponsor shall verify the terms  
 1358 of the application and indicate its receipt of the contribution,  
 1359 which verification must be in writing and accompany the  
 1360 application for tax credit. The person must submit a separate  
 1361 tax credit application to the office for each individual  
 1362 contribution that it makes to each individual project.

1363 c. Any person who has received notification from the  
 1364 Office of Tourism, Trade, and Economic Development that a tax  
 1365 credit has been approved must apply to the department to receive

1366 the refund. Application must be made on the form prescribed for  
 1367 claiming refunds of sales and use taxes and be accompanied by a  
 1368 copy of the notification. A person may submit only one  
 1369 application for refund to the department within any 12-month  
 1370 period.

1371 4. Administration.--

1372 a. The Office of Tourism, Trade, and Economic Development  
 1373 may adopt rules pursuant to ss. 120.536(1) and 120.54 necessary  
 1374 to administer this paragraph, including rules for the approval  
 1375 or disapproval of proposals by a person.

1376 b. The decision of the Office of Tourism, Trade, and  
 1377 Economic Development must be in writing, and, if approved, the  
 1378 notification shall state the maximum credit allowable to the  
 1379 person. Upon approval, the office shall transmit a copy of the  
 1380 decision to the Department of Revenue.

1381 c. The Office of Tourism, Trade, and Economic Development  
 1382 shall periodically monitor all projects in a manner consistent  
 1383 with available resources to ensure that resources are used in  
 1384 accordance with this paragraph; however, each project must be  
 1385 reviewed at least once every 2 years.

1386 d. The Office of Tourism, Trade, and Economic Development  
 1387 shall, in consultation with the Department of Community Affairs,  
 1388 the Florida Housing Finance Corporation, and the statewide and  
 1389 regional housing and financial intermediaries, market the  
 1390 availability of the community contribution tax credit program to  
 1391 community-based organizations.

1392 5. Expiration.--This paragraph expires June 30, 2005;  
 1393 however, any accrued credit carryover that is unused on that

1394 date may be used until the expiration of the 3-year carryover  
 1395 period for such credit.

1396 (15) ELECTRICAL ENERGY USED IN AN ENTERPRISE ZONE.--

1397 (g) This subsection expires ~~shall expire and be void~~ on  
 1398 the date specified in s. 290.016 for the expiration of the  
 1399 Florida Enterprise Zone Act ~~December 31, 2005~~, except that:

- 1400 1. Paragraph (d) shall not expire; and
- 1401 2. Any qualified business which has been granted an  
 1402 exemption under this subsection prior to that date shall be  
 1403 allowed the full benefit of this exemption as if this subsection  
 1404 had not expired on that date.

1405 Section 22. Subsections (1), (2), (3), (6), (10), (11),  
 1406 and (12) of section 212.096, Florida Statutes, are amended to  
 1407 read:

1408 212.096 Sales, rental, storage, use tax; enterprise zone  
 1409 jobs credit against sales tax.--

1410 (1) For the purposes of the credit provided in this  
 1411 section:

1412 (a) "Eligible business" means any sole proprietorship,  
 1413 firm, partnership, corporation, bank, savings association,  
 1414 estate, trust, business trust, receiver, syndicate, or other  
 1415 group or combination, or successor business, located in an  
 1416 enterprise zone. ~~The business must demonstrate to the department~~  
 1417 ~~that the total number of full-time jobs defined under paragraph~~  
 1418 ~~(d) has increased from the average of the previous 12 months. A~~  
 1419 ~~business that created a minimum of five new full-time jobs in an~~  
 1420 ~~enterprise zone between July 1, 2000, and December 31, 2001, is~~  
 1421 ~~also an eligible business for purposes of the credit provided~~

1422 ~~beginning January 1, 2002.~~ An eligible business does not include  
 1423 any business which has claimed the credit permitted under s.  
 1424 220.181 for any new business employee first beginning employment  
 1425 with the business after July 1, 1995.

1426 (b) "Month" means either a calendar month or the time  
 1427 period from any day of any month to the corresponding day of the  
 1428 next succeeding month or, if there is no corresponding day in  
 1429 the next succeeding month, the last day of the succeeding month.

1430 (c) "New employee" means a person residing in an  
 1431 enterprise zone or a participant in the welfare transition  
 1432 program who begins employment with an eligible business after  
 1433 July 1, 1995, and who has not been previously employed full time  
 1434 within the preceding 12 months by the eligible business, or a  
 1435 successor eligible business, claiming the credit allowed by this  
 1436 section.

1437 (d) "Job Jobs" means a full-time position ~~positions~~, as  
 1438 consistent with terms used by the Agency for Workforce  
 1439 Innovation and the United States Department of Labor for  
 1440 purposes of unemployment compensation tax administration and  
 1441 employment estimation resulting directly from a business  
 1442 operation in this state. This term ~~These terms~~ may not include a  
 1443 temporary construction job jobs involved with the construction  
 1444 of facilities or any job that has jobs that have previously been  
 1445 included in any application for tax credits under s. 220.181(1).  
 1446 The term "~~jobs~~" also includes employment of an employee leased  
 1447 from an employee leasing company licensed under chapter 468 if  
 1448 such employee has been continuously leased to the employer for  
 1449 an average of at least 36 hours per week for more than 6 months.

1450           ~~(c) "New job has been created" means that the total number~~  
 1451 ~~of full-time jobs has increased in an enterprise zone from the~~  
 1452 ~~average of the previous 12 months, as demonstrated to the~~  
 1453 ~~department by a business located in the enterprise zone.~~

1454  
 1455 A person shall be deemed to be employed if the person performs  
 1456 duties in connection with the operations of the business on a  
 1457 regular, full-time basis, provided the person is performing such  
 1458 duties for an average of at least 36 hours per week each month.  
 1459 The person must be performing such duties at a business site  
 1460 located in the enterprise zone.

1461           ~~(2)(a) It is the legislative intent to encourage the~~  
 1462 ~~provision of meaningful employment opportunities which will~~  
 1463 ~~improve the quality of life of those employed and to encourage~~  
 1464 ~~economic expansion of enterprise zones and the state. Therefore,~~  
 1465 ~~beginning January 1, 2002,~~ Upon an affirmative showing by an  
 1466 eligible business to the satisfaction of the department that the  
 1467 requirements of this section have been met, the business shall  
 1468 be allowed a credit against the tax remitted under this chapter.

1469           (b) The credit shall be computed as 20 percent of the  
 1470 actual monthly wages paid in this state to each new employee  
 1471 hired ~~when a new job has been created~~, unless the business is  
 1472 located within a rural enterprise zone pursuant to s.  
 1473 290.004(6)~~(8)~~, in which case the credit shall be 30 percent of  
 1474 the actual monthly wages paid. If no less than 20 percent of the  
 1475 employees of the business are residents of an enterprise zone,  
 1476 excluding temporary and part-time employees, the credit shall be  
 1477 computed as 30 percent of the actual monthly wages paid in this

1478 state to each new employee hired ~~when a new job has been~~  
 1479 ~~created~~, unless the business is located within a rural  
 1480 enterprise zone, in which case the credit shall be 45 percent of  
 1481 the actual monthly wages paid. If the new employee hired ~~when a~~  
 1482 ~~new job is created~~ is a participant in the welfare transition  
 1483 program, the following credit shall be a percent of the actual  
 1484 monthly wages paid: 40 percent for \$4 above the hourly federal  
 1485 minimum wage rate; 41 percent for \$5 above the hourly federal  
 1486 minimum wage rate; 42 percent for \$6 above the hourly federal  
 1487 minimum wage rate; 43 percent for \$7 above the hourly federal  
 1488 minimum wage rate; and 44 percent for \$8 above the hourly  
 1489 federal minimum wage rate. For purposes of this paragraph,  
 1490 monthly wages shall be computed as one-twelfth of the expected  
 1491 annual wages paid to such employee. The amount paid as wages to  
 1492 a new employee is the compensation paid to such employee that is  
 1493 subject to unemployment tax. The credit shall be allowed for up  
 1494 to 24 consecutive months, beginning with the first tax return  
 1495 due pursuant to s. 212.11 after approval by the department.

1496 (3) In order to claim this credit, an eligible business  
 1497 must file under oath with the governing body or enterprise zone  
 1498 development agency having jurisdiction over the enterprise zone  
 1499 where the business is located, as applicable, a statement which  
 1500 includes:

1501 (a) For each new employee for whom this credit is claimed,  
 1502 the employee's name and place of residence, including the  
 1503 identifying number assigned pursuant to s. 290.0065 to the  
 1504 enterprise zone in which the employee resides if the new  
 1505 employee is a person residing in an enterprise zone, and, if

1506 applicable, documentation that the employee is a welfare  
 1507 transition program participant.

1508 (b) If applicable, the name and address of each permanent  
 1509 employee of the business, including, for each employee who is a  
 1510 resident of an enterprise zone, the identifying number assigned  
 1511 pursuant to s. 290.0065 to the enterprise zone in which the  
 1512 employee resides.

1513 (c) The name and address of the eligible business.

1514 (d) The starting salary or hourly wages paid to the new  
 1515 employee.

1516 ~~(e) Demonstration to the department that the total number~~  
 1517 ~~of full-time jobs defined under paragraph (1)(d) has increased~~  
 1518 ~~in an enterprise zone from the average of the previous 12~~  
 1519 ~~months.~~

1520 (e)~~(f)~~ The identifying number assigned pursuant to s.  
 1521 290.0065 to the enterprise zone in which the business is  
 1522 located.

1523 (f)~~(g)~~ Whether the business is a small business as defined  
 1524 by s. 288.703(1).

1525 (g)~~(h)~~ Within 10 working days after receipt of an  
 1526 application, the governing body or enterprise zone development  
 1527 agency shall review the application to determine if it contains  
 1528 all the information required pursuant to this subsection and  
 1529 meets the criteria set out in this section. The governing body  
 1530 or agency shall certify all applications that contain the  
 1531 information required pursuant to this subsection and meet the  
 1532 criteria set out in this section as eligible to receive a  
 1533 credit. If applicable, the governing body or agency shall also

1534 certify if 20 percent of the employees of the business are  
 1535 residents of an enterprise zone, excluding temporary and part-  
 1536 time employees. The certification shall be in writing, and a  
 1537 copy of the certification shall be transmitted to the executive  
 1538 director of the Department of Revenue. The business shall be  
 1539 responsible for forwarding a certified application to the  
 1540 department within the time specified in paragraph (h)~~(i)~~.

1541 (h)~~(i)~~ All applications for a credit pursuant to this  
 1542 section must be submitted to the department within 6 months  
 1543 after the new employee is hired, except applications for credit  
 1544 for leased employees. Applications for credit for leased  
 1545 employees must be submitted to the department within 7 months  
 1546 after the employee is leased.

1547 (6) The credit provided in this section does not apply:

1548 (a) For any new employee who is an owner, partner, or  
 1549 majority stockholder of an eligible business.

1550 (b) For any new employee who is employed for any period  
 1551 less than 3 ~~calendar~~ months.

1552 ~~(10) It shall be the responsibility of each business to~~  
 1553 ~~affirmatively demonstrate to the satisfaction of the department~~  
 1554 ~~that it meets the requirements of this section.~~

1555 (10)~~(11)~~ Any person who fraudulently claims this credit is  
 1556 liable for repayment of the credit plus a mandatory penalty of  
 1557 100 percent of the credit plus interest at the rate provided in  
 1558 this chapter, and such person is guilty of a misdemeanor of the  
 1559 second degree, punishable as provided in s. 775.082 or s.  
 1560 775.083.



1561           ~~(11)(12)~~ ~~The provisions of~~ This section, except for  
 1562 subsection ~~(10)(11)~~, expires on the date specified in s. 290.016  
 1563 for the expiration of the Florida Enterprise Zone Act ~~expire~~  
 1564 ~~December 31, 2005.~~

1565           Section 23. Paragraph (c) of subsection (6) and paragraph  
 1566 (c) of subsection (7) of section 220.02, Florida Statutes, are  
 1567 amended to read:

1568           220.02 Legislative intent.--

1569           (6)

1570           (c) ~~The provisions of~~ This subsection expires on the date  
 1571 specified in s. 290.016 for the expiration of the Florida  
 1572 Enterprise Zone Act ~~shall expire and be void on June 30, 2005.~~

1573           (7)

1574           (c) ~~The provisions of~~ This subsection expires on the date  
 1575 specified in s. 290.016 for the expiration of the Florida  
 1576 Enterprise Zone Act ~~shall expire and be void on June 30, 2005.~~

1577           Section 24. Paragraphs (a), (c), (d), (i), (j), (k), (o),  
 1578 (p), (q), (t), (u), (ff), and (gg) of subsection (1) of section  
 1579 220.03, Florida Statutes, are amended to read:

1580           220.03 Definitions.--

1581           (1) SPECIFIC TERMS.--When used in this code, and when not  
 1582 otherwise distinctly expressed or manifestly incompatible with  
 1583 the intent thereof, the following terms shall have the following  
 1584 meanings:

1585           (a) "Ad valorem taxes paid" means 96 percent of property  
 1586 taxes levied for operating purposes and does not include  
 1587 interest, penalties, or discounts foregone. In addition, the  
 1588 term "ad valorem taxes paid," for purposes of the credit in s.

1589 220.182, means the ad valorem tax paid on new or additional real  
 1590 or personal property acquired to establish a new business or  
 1591 facilitate a business expansion, including pollution and waste  
 1592 control facilities, or any part thereof, and including one or  
 1593 more buildings or other structures, machinery, fixtures, and  
 1594 equipment. ~~The provisions of This paragraph expires on the date~~  
 1595 specified in s. 290.016 for the expiration of the Florida  
 1596 Enterprise Zone Act shall expire and be void on June 30, 2005.

1597 (c) "Business" or "business firm" means any business  
 1598 entity authorized to do business in this state as defined in  
 1599 paragraph (e), and any bank or savings and loan association as  
 1600 defined in s. 220.62, subject to the tax imposed by the  
 1601 provisions of this chapter. ~~The provisions of This paragraph~~  
 1602 expires on the date specified in s. 290.016 for the expiration  
 1603 of the Florida Enterprise Zone Act shall expire and be void on  
 1604 June 30, 2005.

1605 (d) "Community contribution" means the grant by a business  
 1606 firm of any of the following items:  
 1607 1. Cash or other liquid assets.  
 1608 2. Real property.  
 1609 3. Goods or inventory.  
 1610 4. Other physical resources as identified by the  
 1611 department.

1612  
 1613 ~~The provisions of This paragraph expires on the date specified~~  
 1614 in s. 290.016 for the expiration of the Florida Enterprise Zone  
 1615 Act shall expire and be void on June 30, 2005.

1616 (i) "Emergency," as used in s. 220.02 and in paragraph (u)  
 1617 of this subsection, means occurrence of widespread or severe  
 1618 damage, injury, or loss of life or property proclaimed pursuant  
 1619 to s. 14.022 or declared pursuant to s. 252.36. ~~The provisions~~  
 1620 ~~of This paragraph~~ expires on the date specified in s. 290.016  
 1621 for the expiration of the Florida Enterprise Zone Act shall  
 1622 expire and be void on June 30, 2005.

1623 (j) "Enterprise zone" means an area in the state  
 1624 designated pursuant to s. 290.0065. ~~The provisions of This~~  
 1625 ~~paragraph~~ expires on the date specified in s. 290.016 for the  
 1626 expiration of the Florida Enterprise Zone Act shall expire and  
 1627 be void on June 30, 2005.

1628 (k) "Expansion of an existing business," for the purposes  
 1629 of the enterprise zone property tax credit, means any business  
 1630 entity authorized to do business in this state as defined in  
 1631 paragraph (e), and any bank or savings and loan association as  
 1632 defined in s. 220.62, subject to the tax imposed by the  
 1633 provisions of this chapter, located in an enterprise zone, which  
 1634 expands by or through additions to real and personal property  
 1635 and which establishes five or more new jobs to employ five or  
 1636 more additional full-time employees at such location. ~~The~~  
 1637 ~~provisions of This paragraph~~ expires on the date specified in s.  
 1638 290.016 for the expiration of the Florida Enterprise Zone Act  
 1639 shall expire and be void on June 30, 2005.

1640 (o) "Local government" means any county or incorporated  
 1641 municipality in the state. ~~The provisions of This paragraph~~  
 1642 expires on the date specified in s. 290.016 for the expiration

1643 of the Florida Enterprise Zone Act shall expire and be void on  
 1644 June 30, 2005.

1645 (p) "New business," for the purposes of the enterprise  
 1646 zone property tax credit, means any business entity authorized  
 1647 to do business in this state as defined in paragraph (e), or any  
 1648 bank or savings and loan association as defined in s. 220.62,  
 1649 subject to the tax imposed by the provisions of this chapter,  
 1650 first beginning operations on a site located in an enterprise  
 1651 zone and clearly separate from any other commercial or  
 1652 industrial operations owned by the same entity, bank, or savings  
 1653 and loan association and which establishes five or more new jobs  
 1654 to employ five or more additional full-time employees at such  
 1655 location. ~~The provisions of~~ This paragraph expires on the date  
 1656 specified in s. 290.016 for the expiration of the Florida  
 1657 Enterprise Zone Act shall expire and be void on June 30, 2005.

1658 (q) "New employee," for the purposes of the enterprise  
 1659 zone jobs credit, means a person residing in an enterprise zone  
 1660 or a participant in the welfare transition program who is  
 1661 employed at a business located in an enterprise zone who begins  
 1662 employment in the operations of the business after July 1, 1995,  
 1663 and who has not been previously employed full time within the  
 1664 preceding 12 months by the business or a successor business  
 1665 claiming the credit pursuant to s. 220.181. A person shall be  
 1666 deemed to be employed by such a business if the person performs  
 1667 duties in connection with the operations of the business on a  
 1668 full-time basis, provided she or he is performing such duties  
 1669 for an average of at least 36 hours per week each month. The  
 1670 person must be performing such duties at a business site located

1671 in an enterprise zone. ~~The provisions of~~ This paragraph expires  
 1672 on the date specified in s. 290.016 for the expiration of the  
 1673 Florida Enterprise Zone Act shall expire and be void on June 30,  
 1674 2005.

1675 (t) "Project" means any activity undertaken by an eligible  
 1676 sponsor, as defined in s. 220.183(2)(c), which is designed to  
 1677 construct, improve, or substantially rehabilitate housing that  
 1678 is affordable to low-income or very-low-income households as  
 1679 defined in s. 420.9071(19) and (28); designed to provide  
 1680 commercial, industrial, or public resources and facilities; or  
 1681 designed to improve entrepreneurial and job-development  
 1682 opportunities for low-income persons. A project may be the  
 1683 investment necessary to increase access to high-speed broadband  
 1684 capability in rural communities with enterprise zones, including  
 1685 projects that result in improvements to communications assets  
 1686 that are owned by a business. A project may include the  
 1687 provision of museum educational programs and materials that are  
 1688 directly related to any project approved between January 1,  
 1689 1996, and December 31, 1999, and located in an enterprise zone  
 1690 ~~as referenced in s. 290.00675.~~ This paragraph does not preclude  
 1691 projects that propose to construct or rehabilitate low-income or  
 1692 very-low-income housing on scattered sites. The Office of  
 1693 Tourism, Trade, and Economic Development may reserve up to 50  
 1694 percent of the available annual tax credits under s. 220.181 for  
 1695 housing for very-low-income households pursuant to s.  
 1696 420.9071(28) for the first 6 months of the fiscal year. With  
 1697 respect to housing, contributions may be used to pay the  
 1698 following eligible project-related activities:

- 1699           1. Project development, impact, and management fees for  
 1700 low-income or very-low-income housing projects;  
 1701           2. Down payment and closing costs for eligible persons, as  
 1702 defined in s. 420.9071(19) and (28);  
 1703           3. Administrative costs, including housing counseling and  
 1704 marketing fees, not to exceed 10 percent of the community  
 1705 contribution, directly related to low-income or very-low-income  
 1706 projects; and  
 1707           4. Removal of liens recorded against residential property  
 1708 by municipal, county, or special-district local governments when  
 1709 satisfaction of the lien is a necessary precedent to the  
 1710 transfer of the property to an eligible person, as defined in s.  
 1711 420.9071(19) and (28), for the purpose of promoting home  
 1712 ownership. Contributions for lien removal must be received from  
 1713 a nonrelated third party.

1714  
 1715 ~~The provisions of~~ This paragraph expires on the date specified  
 1716 in s. 290.016 for the expiration of the Florida Enterprise Zone  
 1717 Act shall expire and be void on June 30, 2005.

1718           (u) "Rebuilding of an existing business" means replacement  
 1719 or restoration of real or tangible property destroyed or damaged  
 1720 in an emergency, as defined in paragraph (i), after July 1,  
 1721 1995, in an enterprise zone, by a business entity authorized to  
 1722 do business in this state as defined in paragraph (e), or a bank  
 1723 or savings and loan association as defined in s. 220.62, subject  
 1724 to the tax imposed by the provisions of this chapter, located in  
 1725 the enterprise zone. ~~The provisions of~~ This paragraph expires on  
 1726 the date specified in s. 290.016 for the expiration of the

1727 Florida Enterprise Zone Act ~~shall expire and be void on June 30,~~  
 1728 ~~2005.~~

1729 ~~(ff) "New job has been created" means that the total~~  
 1730 ~~number of full-time jobs has increased in an enterprise zone~~  
 1731 ~~from the average of the previous 12 months, as demonstrated to~~  
 1732 ~~the department by a business located in the enterprise zone.~~

1733 ~~(ff)(gg)~~ "Job Jobs" means a full-time position ~~positions,~~  
 1734 as consistent with terms used by the Agency for Workforce  
 1735 Innovation and the United States Department of Labor for  
 1736 purposes of unemployment compensation tax administration and  
 1737 employment estimation resulting directly from business  
 1738 operations in this state. The term ~~These terms~~ may not include a  
 1739 temporary construction job jobs involved with the construction  
 1740 of facilities or any job jobs that has ~~have~~ previously been  
 1741 included in any application for tax credits under s. 212.096.  
 1742 The term ~~"jobs"~~ also includes employment of an employee leased  
 1743 from an employee leasing company licensed under chapter 468 if  
 1744 the employee has been continuously leased to the employer for an  
 1745 average of at least 36 hours per week for more than 6 months.

1746 Section 25. Subsections (1) and (9) of section 220.181,  
 1747 Florida Statutes, are amended to read:

1748 220.181 Enterprise zone jobs credit.--

1749 (1)(a) Upon an affirmative showing by an eligible business  
 1750 to the satisfaction of the department that the requirements of  
 1751 this section have been met, the business ~~Beginning January 1,~~  
 1752 ~~2002, there shall be allowed a credit against the tax imposed by~~  
 1753 ~~this chapter to any business located in an enterprise zone which~~  
 1754 ~~demonstrates to the department that the total number of full-~~

1755 ~~time jobs has increased from the average of the previous 12~~  
 1756 ~~months. A business that created a minimum of five new full-time~~  
 1757 ~~jobs in an enterprise zone between July 1, 2000, and December~~  
 1758 ~~31, 2001, may also be eligible to claim the credit for eligible~~  
 1759 ~~employees under the provisions that took effect January 1, 2002.~~  
 1760 The credit shall be computed as 20 percent of the actual monthly  
 1761 wages paid in this state to each new employee hired ~~when a new~~  
 1762 ~~job has been created, as defined under s. 220.03(1)(ff), unless~~  
 1763 the business is located in a rural enterprise zone, pursuant to  
 1764 s. 290.004(6)(~~8~~), in which case the credit shall be 30 percent  
 1765 of the actual monthly wages paid. If no less than 20 percent of  
 1766 the employees of the business are residents of an enterprise  
 1767 zone, excluding temporary and part-time employees, the credit  
 1768 shall be computed as 30 percent of the actual monthly wages paid  
 1769 in this state to each new employee hired ~~when a new job has been~~  
 1770 ~~created~~, unless the business is located in a rural enterprise  
 1771 zone, in which case the credit shall be 45 percent of the actual  
 1772 monthly wages paid, for a period of up to 24 consecutive months.  
 1773 If the new employee hired ~~when a new job is created~~ is a  
 1774 participant in the welfare transition program, the following  
 1775 credit shall be a percent of the actual monthly wages paid: 40  
 1776 percent for \$4 above the hourly federal minimum wage rate; 41  
 1777 percent for \$5 above the hourly federal minimum wage rate; 42  
 1778 percent for \$6 above the hourly federal minimum wage rate; 43  
 1779 percent for \$7 above the hourly federal minimum wage rate; and  
 1780 44 percent for \$8 above the hourly federal minimum wage rate.

1781 (b) This credit applies only with respect to wages subject  
 1782 to unemployment tax. The credit provided in this section ~~and~~



1783 does not apply:

1784 1. For any new employee who is an owner, partner, or  
 1785 majority stockholder of an eligible business.

1786 2. For any new employee who is employed for any period  
 1787 less than 3 ~~full~~ months.

1788 (c) If this credit is not fully used in any one year, the  
 1789 unused amount may be carried forward for a period not to exceed  
 1790 5 years. The carryover credit may be used in a subsequent year  
 1791 when the tax imposed by this chapter for such year exceeds the  
 1792 credit for such year after applying the other credits and unused  
 1793 credit carryovers in the order provided in s. 220.02(8).

1794 (9) ~~The provisions of~~ This section, except paragraph  
 1795 (1)(c) and subsection (8), expires on the date specified in s.  
 1796 290.016 for the expiration of the Florida Enterprise Zone Act  
 1797 ~~shall expire and be void on June 30, 2005, and a~~ no business may  
 1798 not ~~shall be allowed to~~ begin claiming the ~~such~~ enterprise zone  
 1799 jobs credit after that date; however, the expiration of this  
 1800 section does ~~shall~~ not affect the operation of any credit for  
 1801 which a business has qualified under this section before that  
 1802 date ~~prior to June 30, 2005, or any carryforward of unused~~  
 1803 credit amounts as provided in paragraph (1)(c).

1804 Section 26. Subsection (14) of section 220.182, Florida  
 1805 Statutes, is amended to read:

1806 220.182 Enterprise zone property tax credit.--

1807 (14) ~~The provisions of~~ This section expires on the date  
 1808 specified in s. 290.016 for the expiration of the Florida  
 1809 Enterprise Zone Act ~~shall expire and be void on June 30, 2005,~~  
 1810 and a ~~no~~ business may not ~~shall be allowed to~~ begin claiming the

1811 ~~such~~ enterprise zone property tax credit after that date;  
 1812 however, the expiration of this section does ~~shall~~ not affect  
 1813 the operation of any credit for which a business has qualified  
 1814 under this section before that date ~~prior to June 30, 2005~~, or  
 1815 any carryforward of unused credit amounts as provided in  
 1816 paragraph (1)(b).

1817 Section 27. Paragraph (c) of subsection (5) of section  
 1818 288.1175, Florida Statutes, is amended to read:

1819 288.1175 Agriculture education and promotion facility.--

1820 (5) The department shall competitively evaluate  
 1821 applications for funding of an agriculture education and  
 1822 promotion facility. If the number of applicants exceeds three,  
 1823 the department shall rank the applications based upon criteria  
 1824 developed by the department, with priority given in descending  
 1825 order to the following items:

1826 (c) The location of the facility in a brownfield site as  
 1827 defined in s. 376.79(3), a rural enterprise zone as defined in  
 1828 s. 290.004(6)~~(8)~~, an agriculturally depressed area as defined in  
 1829 s. 570.242(1), a redevelopment area established pursuant to s.  
 1830 373.461(5)(g), or a county that has lost its agricultural land  
 1831 to environmental restoration projects.

1832 Section 28. Subsection (2) of section 370.28, Florida  
 1833 Statutes, is amended to read:

1834 370.28 Enterprise zone designation; communities adversely  
 1835 impacted by net limitations.--

1836 (2)(a) Such communities having a population of fewer ~~less~~  
 1837 than 7,500 persons and such communities in rural and coastal  
 1838 counties with a county population of fewer ~~less~~ than 25,000 may

1839 apply to the Office of Tourism, Trade, and Economic Development  
 1840 by August 15, 1996, for the designation of an area as an  
 1841 enterprise zone. The community must comply with the requirements  
 1842 of s. 290.0055, except that, for a community having a total  
 1843 population of 7,500 persons or more but fewer ~~less~~ than 20,000  
 1844 persons, the selected area may ~~shall~~ not exceed 5 square miles.  
 1845 Notwithstanding the provisions of s. 290.0065, limiting the  
 1846 total number of enterprise zones designated and the number of  
 1847 enterprise zones within a population category, the Office of  
 1848 Tourism, Trade, and Economic Development may designate an  
 1849 enterprise zone in eight of the identified communities. The  
 1850 governing body having jurisdiction over such area shall create  
 1851 an enterprise zone development agency pursuant to s. 290.0056  
 1852 and submit a strategic plan pursuant to s. 290.0057. Enterprise  
 1853 zones designated pursuant to this section shall be effective  
 1854 January 1, 1997. Any enterprise zone designated under this  
 1855 paragraph having an effective date on or before January 1, 2005,  
 1856 shall continue to exist until, and shall terminate December 31,  
 1857 2005, but shall cease to exist on December 31, 2005. Any  
 1858 enterprise zone redesignated on or after January 1, 2006, must  
 1859 do so in accordance with the Florida Enterprise Zone Act.

1860 (b) Notwithstanding any provisions of this section to the  
 1861 contrary, communities in coastal counties with a county  
 1862 population greater than 20,000, which can demonstrate that the  
 1863 community has historically been a fishing community and has  
 1864 therefore had a direct adverse impact from the adoption of the  
 1865 constitutional amendment limiting the use of nets, shall also be  
 1866 eligible to apply for designation of an area as an enterprise

1867 zone. The community must comply with the requirements of s.  
 1868 290.0055, except s. 290.0055(3). Such communities shall apply to  
 1869 the Office of Tourism, Trade, and Economic Development by August  
 1870 15, 1996. The office may designate one enterprise zone under  
 1871 this paragraph, which shall be effective January 1, 1997, and  
 1872 which shall be in addition to the eight zones authorized under  
 1873 paragraph (a). Any enterprise zone designated under this  
 1874 paragraph having an effective date on or before January 1, 2005,  
 1875 shall continue to exist until December 31, 2005, but shall cease  
 1876 to exist on that date. Any enterprise zone redesignated on or  
 1877 after January 1, 2006, must do so in accordance with the Florida  
 1878 Enterprise Zone Act. Such enterprise zone shall terminate  
 1879 ~~December 31, 2005.~~ The governing body having jurisdiction over  
 1880 such area shall create an enterprise zone development agency  
 1881 pursuant to s. 290.0056 and submit a strategic plan pursuant to  
 1882 s. 290.0057.

1883 Section 29. Sections 290.00555, 290.0067, 290.00675,  
 1884 290.00676, 290.00678, 290.00679, 290.0068, 290.00685, 290.00686,  
 1885 290.00687, 290.00688, 290.00689, 290.0069, 290.00691, 290.00692,  
 1886 290.00693, 290.00694, 290.00695, 290.00696, 290.00697,  
 1887 290.00698, 290.00699, 290.00701, 290.00702, 290.00703,  
 1888 290.00704, 290.00705, 290.00706, 290.00707, 290.00708,  
 1889 290.00709, 290.009, and 290.015, Florida Statutes, are repealed.

1890 Section 30. This act shall take effect July 1, 2005.