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HB 1725, Engrossed 1

2005 Legislature

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

Page 1 of 69

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

hb1725-04-er

ENROLLED

HB 1725, Engrossed 1

2005 Legislature

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

ENROLLED

HB 1725, Engrossed 1

2005 Legislature

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; extending an expiration date for
76 | an exemption for business property used in an enterprise
77 | zone; deleting obsolete provisions governing the community
78 | contribution tax credit for donations, to conform;
79 | extending the expiration date of the tax credit for
80 | electrical energy used in an enterprise zone, to conform;
81 | amending s. 212.096, F.S.; deleting obsolete provisions;
82 | extending the expiration date for the enterprise zone jobs
83 | tax credit, to conform; amending ss. 220.02 and 220.03,
84 | F.S.; extending the expiration date of the enterprise zone

ENROLLED

HB 1725, Engrossed 1

2005 Legislature

85 | jobs tax credit against corporate income tax to conform to
86 | changes made by the act; revising definitions to extend
87 | the expiration date of the credit to conform; amending s.
88 | 220.181, F.S.; deleting obsolete provisions; extending the
89 | expiration date of the tax credit, to conform; amending s.
90 | 220.182, F.S.; extending the expiration date of the
91 | enterprise zone property tax credit, to conform; amending
92 | s. 288.1175, F.S., to conform,; amending s. 370.28, F.S.;
93 | providing that an enterprise zone having an effective date
94 | on or before January 1, 2005, shall continue to exist
95 | until December 21, 2005, and shall expire on that date;
96 | requiring that an enterprise zone in a community affected
97 | by net limitations which is redesignated after January 1,
98 | 2006, do so in accordance with the Florida Enterprise Zone
99 | Act; repealing s. 290.00555, F.S., relating to the
100 | designation of a satellite enterprise zone; repealing s.
101 | 290.0067, F.S., relating to an enterprise zone in Lake
102 | Apopka; repealing s. 290.00675, F.S., relating to a
103 | boundary amendment for the City of Brooksville in Hernando
104 | County; repealing s. 290.00676, F.S., relating to an
105 | amendment of certain rural enterprise zone boundaries;
106 | repealing s. 290.00678, F.S., relating to a designation of
107 | rural champion communities as enterprise zones; repealing
108 | s. 290.00679, F.S., relating to amendments to certain
109 | rural enterprise zone boundaries; repealing s. 290.0068,
110 | F.S., relating to the designation of an enterprise zone
111 | encompassing a brownfield pilot project; repealing s.
112 | 290.00685, F.S., relating to an application to amend

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

113 | boundaries of an enterprise zone containing a brownfield
 114 | pilot project; repealing s. 290.00686, F.S., relating to
 115 | the designation of enterprise zones in Brevard County and
 116 | the City of Cocoa; repealing s. 290.00687, F.S., relating
 117 | to the designation of an enterprise zone in Pensacola;
 118 | repealing s. 290.00688, F.S., relating to the designation
 119 | of an enterprise zone in Leon County; repealing s.
 120 | 290.00689, F.S., relating to the designation of a pilot
 121 | project in an enterprise zone; repealing s. 290.0069,
 122 | F.S., relating to the designation of an enterprise zone in
 123 | Liberty County; repealing s. 290.00691, F.S., relating to
 124 | the designation of an enterprise zone in Columbia County
 125 | and Lake City; repealing s. 290.00692, F.S., relating to
 126 | the designation of an enterprise zone in Suwannee County
 127 | and Live Oak; repealing s. 290.00693, F.S., relating to
 128 | the designation of an enterprise zone in Gadsden County;
 129 | repealing s. 290.00694, F.S., relating to the designation
 130 | of an enterprise zone in Sarasota County and Sarasota;
 131 | repealing s. 290.00695, F.S., relating to the designation
 132 | of enterprise zones in Hernando County and Brooksville;
 133 | repealing s. 290.00696, F.S., relating to the designation
 134 | of an enterprise zone in Holmes County; repealing s.
 135 | 290.00697, F.S., relating to the designation of an
 136 | enterprise zone in Calhoun County; repealing s. 290.00698,
 137 | F.S., relating to the designation of an enterprise zone in
 138 | Okaloosa County; repealing s. 290.00699, F.S., relating to
 139 | the designation of an enterprise zone in Hillsborough
 140 | County; repealing s. 290.00701, F.S., relating to the

ENROLLED

HB 1725, Engrossed 1

2005 Legislature

141 designation of an enterprise zone in Escambia County;
142 repealing s. 290.00702, F.S., relating to the designation
143 of enterprise zones in Osceola County and the City of
144 Kissimmee; repealing s. 290.00703, F.S., relating to the
145 designation of an enterprise zone in South Daytona;
146 repealing s. 290.00704, F.S., relating to the designation
147 of an enterprise zone in Lake Wales; repealing s.
148 290.00705, F.S., relating to the designation of an
149 enterprise zone in Walton County; repealing s. 290.00706,
150 F.S., relating to the designation of enterprise zones in
151 Miami-Dade County and the City of West Miami; repealing s.
152 290.00707, F.S., relating to the designation of an
153 enterprise zone in Hialeah; repealing s. 290.00708, F.S.,
154 relating to a boundary amendment in an enterprise zone
155 within a consolidated government; repealing s. 290.00709,
156 F.S., relating to a boundary amendment in an enterprise
157 zone within an inland county; repealing s. 290.009, F.S.,
158 relating to the Enterprise Zone Interagency Coordinating
159 Council; repealing s. 290.015, F.S., relating to an
160 evaluation and review of the enterprise zone program;
161 providing for carryover of eligibility for tax credits
162 under s. 212.096, F.S.; providing for carryover of
163 eligibility for tax credits under s. 220.181, F.S.;
164 providing for carryover of eligibility for tax exemption
165 under s. 196.1995, F.S., and the tax exemption under s.
166 220.182, F.S.; providing for carryover of eligibility for
167 tax credits under s. 220.183, F.S.; providing for
168 carryover of eligibility for tax credits under s. 212.08,

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

169 F.S.; providing for carryover of eligibility for tax
 170 credits under s. 624.5105, F.S.; providing for carryover
 171 of eligibility for a tax exemption under s. 212.08, F.S.;

172 providing an effective date.

173
 174 Be It Enacted by the Legislature of the State of Florida:

175

176 Section 1. Section 290.001, Florida Statutes, is amended
 177 to read:

178 290.001 Florida Enterprise Zone Act ~~of 1994~~; popular name
 179 ~~short title~~.--Sections 290.001-290.016 may be cited as the
 180 "Florida Enterprise Zone Act ~~of 1994~~."

181 Section 2. Section 290.004, Florida Statutes, is amended
 182 to read:

183 290.004 Definitions relating to Florida Enterprise Zone
 184 Act.--As used in ss. 290.001-290.016:

185 (1) "Community investment corporation" means a black
 186 business investment corporation, a certified development
 187 corporation, a small business investment corporation, or other
 188 similar entity incorporated under Florida law that has limited
 189 its investment policy to making investments solely in minority
 190 business enterprises.

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

192 (2)~~(3)~~ "Director" means the director of the Office of
 193 Tourism, Trade, and Economic Development.

194 (3)~~(4)~~ "Governing body" means the council or other
 195 legislative body charged with governing the county or
 196 municipality.

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

197 ~~(5) "Interagency coordinating council" means the~~
 198 ~~Enterprise Zone Interagency Coordinating Council created~~
 199 ~~pursuant to s. 290.009.~~

200 (4)~~(6)~~ "Minority business enterprise" has the same meaning
 201 as in s. 288.703.

202 (5)~~(7)~~ "Office" means the Office of Tourism, Trade, and
 203 Economic Development.

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

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

213 (7)~~(10)~~ "Small business" has the same meaning as in s.
 214 288.703.

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

217 290.0055 Local nominating procedure.--

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

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

224 (a) The adoption by the governing body or bodies of a
 225 resolution which:

226 1. Finds that an area exists in such county or
 227 municipality, or in both the county and one or more
 228 municipalities, which chronically exhibits extreme and
 229 unacceptable levels of poverty, unemployment, physical
 230 deterioration, and economic disinvestment;

231 2. Determines that the rehabilitation, conservation, or
 232 redevelopment, or a combination thereof, of such area is
 233 necessary in the interest of the public health, safety, and
 234 welfare of the residents of such county or municipality, or such
 235 county and one or more municipalities; and

236 3. Determines that the revitalization of such area can
 237 occur only if the private sector can be induced to invest its
 238 own resources in productive enterprises that build or rebuild
 239 the economic viability of the area.

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

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

244 (3) A county or municipality, or a county and one or more
 245 municipalities together, may not nominate more than one
 246 enterprise zone. ~~However, any county as defined by s. 125.011(1)~~
 247 ~~may nominate more than one enterprise zone.~~

248 (4) An area nominated by a county or municipality, or a
 249 county and one or more municipalities together, for designation
 250 as an enterprise zone shall be eligible for designation under s.
 251 290.0065 only if it meets the following criteria:

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

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

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

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

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

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

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

269 6. For communities having a total population of less than
 270 7,500 persons, the selected area shall not exceed 3 square
 271 miles.

272 ~~(c) The selected area does not include any portion of a~~
 273 ~~central business district, as that term is used for purposes of~~
 274 ~~the most recent Census of Retail Trade, unless the poverty rate~~
 275 ~~for each census geographic block group in the district is not~~
 276 ~~less than 30 percent. This paragraph does not apply to any area~~
 277 ~~nominated in a county that has a population which is less than~~
 278 ~~50,000.~~

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

279 ~~(c)(d)~~ The selected area suffers from pervasive poverty,
 280 unemployment, and general distress, as described and measured
 281 pursuant to s. 290.0058.

282 (6) (a) The office ~~department~~ may approve a change in the
 283 boundary of any enterprise zone which was designated pursuant to
 284 s. 290.0065. A boundary change must continue on or before July
 285 1, 1995, if such change is limited to a deletion of area from
 286 the enterprise zone and if, after the change is made, the
 287 enterprise zone continues to satisfy the requirements of
 288 subsections (3), (4), and (5).

289 (b) Upon a recommendation by the enterprise zone
 290 development agency, the governing body of the jurisdiction which
 291 authorized the application for an enterprise zone may apply to
 292 the office for a change in boundary once every 3 years by
 293 adopting a resolution that:

294 1. States with particularity the reasons for the change;
 295 and

296 2. Describes specifically and, to the extent required by
 297 the office ~~department~~, the boundary change to be made.

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

301 ~~(7) Before June 30, 1999, the governing body of any county~~
 302 ~~operating under home rule charter adopted pursuant to s. 10, s.~~
 303 ~~11, or s. 24, Art. VIII of the State Constitution of 1885, as~~
 304 ~~preserved by s. 6(e), Art. VIII of the State Constitution of~~
 305 ~~1968, with a population of at least 2 million persons, may apply~~
 306 ~~to the Office of Tourism, Trade, and Economic Development to~~

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

307 ~~amend the boundary lines of an enterprise zone within the county~~
 308 ~~for the purpose of increasing by no more than 80 acres the~~
 309 ~~noncontiguous area of the enterprise zone located closest to the~~
 310 ~~path where the center of the August 24, 1992, storm known as~~
 311 ~~Hurricane Andrew crossed land. The Office of Tourism, Trade, and~~
 312 ~~Economic Development shall approve an application made pursuant~~
 313 ~~to this subsection if it is consistent with the categories,~~
 314 ~~criteria, and limitations imposed by this section upon the~~
 315 ~~establishment of such enterprise zone.~~

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

318 290.0056 Enterprise zone development agency.--

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

ENROLLED

HB 1725, Engrossed 1

2005 Legislature

335 remaining initial members shall serve for terms of 4 years. A
336 vacancy occurring during a term shall be filled for the
337 unexpired term. The importance of including individuals from the
338 nominated area shall be considered in making appointments.

339 Further, the importance of minority representation on the agency
340 shall be considered in making appointments so that the agency
341 generally reflects the gender and ethnic composition of the
342 community as a whole.

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

352 (5) The governing body shall designate a chair and vice
353 chair from among the commissioners. An agency may employ an
354 executive director, technical experts, and such other agents and
355 employees, permanent and temporary, as it requires, and
356 determine their qualifications, duties, and compensation. For
357 such legal service as it requires, an agency may employ or
358 retain its own counsel and legal staff. An agency authorized to
359 transact business and exercise powers under this act shall file
360 with the governing body, on or before March 31 of each year, a
361 report of its activities for the preceding fiscal year, which
362 report shall include a complete financial statement setting

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

363 | forth its assets, liabilities, income, and operating expenses as
 364 | of the end of such fiscal year. The agency ~~At the time of filing~~
 365 | ~~the report, the agency~~ shall make the report ~~publish in a~~
 366 | ~~newspaper of general circulation in the community a notice to~~
 367 | ~~the effect that such report has been filed with the county or~~
 368 | ~~municipality and that the report is~~ available for inspection
 369 | during business hours in the office of the ~~clerk of the~~
 370 | ~~municipality or county and in the office of the~~ agency.

371 | (8) The enterprise zone development agency shall have the
 372 | following powers and responsibilities:

373 | (a) To assist in the development, and implementation, and
 374 | annual review and update of the strategic plan or measurable
 375 | goals.

376 | (b) To oversee and monitor the implementation of the
 377 | strategic plan or measurable goals. The agency shall make
 378 | quarterly reports to the governing body of the municipality or
 379 | county, or the governing bodies of the county and one or more
 380 | municipalities, evaluating the progress in implementing the
 381 | strategic plan or measurable goals.

382 | (c) To identify and recommend to the governing body of the
 383 | municipality or county, or the governing bodies of the county
 384 | and one or more municipalities, ways to remove regulatory
 385 | barriers.

386 | (d) To identify to the local government or governments the
 387 | financial needs of, and local resources or assistance available
 388 | to, eligible businesses in the zone.

389 | (e) To assist in promoting the enterprise zone incentives
 390 | to residents and businesses within the enterprise zone.

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

391 | (f) To recommend boundary changes, as appropriate, in the
 392 | enterprise zone to the governing body.

393 | (g) To work with organizations affiliated with Florida
 394 | Agricultural and Mechanical University, the University of
 395 | Florida, and the University of South Florida, a group of
 396 | universities unofficially named the "University Partnership for
 397 | Community Development," or similar organizations that have
 398 | combined their resources to provide development consulting on a
 399 | nonprofit basis.

400 | (h) To work with Enterprise Florida, Inc., and the office
 401 | to ensure that the enterprise zone coordinator receives training
 402 | on annual basis.

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

406 | (a) Its operations and accomplishments during the fiscal
 407 | year.

408 | (b) The accomplishments and progress concerning the
 409 | implementation of the strategic plan or measurable goals, and
 410 | any updates to the strategic plan or measurable goals.

411 | (c) The number and type of businesses assisted by the
 412 | agency during the fiscal year.

413 | (d) The number of jobs created within the enterprise zone
 414 | during the fiscal year.

415 | (e) The usage and revenue impact of state and local
 416 | incentives granted during the calendar year.

417 | (f) Any other information required by the office.

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

418 (12) In the event that the nominated area selected by the
 419 governing body is not designated a state enterprise zone, the
 420 governing body may dissolve the agency after receiving
 421 notification from the ~~department or the~~ office that the area was
 422 not designated as an enterprise zone.

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

425 290.0057 Enterprise zone development plan.--

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

431 (a) Briefly describe the community's goals for
 432 revitalizing the area.

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

439 (c) Identify and describe key community goals and the
 440 barriers that restrict the community from achieving these goals,
 441 including a description of poverty and general distress,
 442 barriers to economic opportunity and development, and barriers
 443 to human development.

444 (d) Describe the process by which the affected community
 445 is a full partner in the process of developing and implementing

ENROLLED

HB 1725, Engrossed 1

2005 Legislature

446 the plan and the extent to which local institutions and
447 organizations have contributed to the planning process.

448 (e) Commit the governing body or bodies to enact and
449 maintain local fiscal and regulatory incentives, if approval for
450 the area is received under s. 290.0065. These incentives may
451 include the municipal public service tax exemption provided by
452 s. 166.231, the economic development ad valorem tax exemption
453 provided by s. 196.1995, the occupational license tax exemption
454 provided by s. 205.054, local impact fee abatement or reduction,
455 or low-interest or interest-free loans or grants to businesses
456 to encourage the revitalization of the nominated area.

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

464 (g) Indicate how state enterprise zone tax incentives and
465 state, local, and federal resources will be utilized within the
466 nominated area.

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

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

472 Section 6. Subsections (1), (2), and (5) of section
473 290.0058, Florida Statutes, are amended to read:

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

474 290.0058 Determination of pervasive poverty, unemployment,
 475 and general distress.--

476 (1) In determining whether an area suffers from pervasive
 477 poverty, unemployment, and general distress, for purposes of ss.
 478 290.0055 and 290.0065, the governing body and the office
 479 ~~department~~ shall use data from the most current decennial
 480 census, and from information published by the Bureau of the
 481 Census and the Bureau of Labor Statistics. The data shall be
 482 comparable in point or period of time and methodology employed.

483 (2) Pervasive poverty shall be evidenced by a showing that
 484 poverty is widespread throughout the nominated area. The poverty
 485 rate of the nominated area shall be established using the
 486 following criteria:

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

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

499 (c) Census geographic block groups with no population
 500 shall be treated as having a poverty rate which meets the

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

501 standards of paragraph (a), but shall be treated as having a
 502 zero poverty rate for purposes of applying paragraph (b).

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

506 (5) In making the calculations required by this section,
 507 the local government and the office ~~department~~ shall round all
 508 fractional percentages of one-half percent or more up to the
 509 next highest whole percentage figure.

510 Section 7. Section 290.0065, Florida Statutes, is amended
 511 to read:

512 290.0065 State designation of enterprise zones.--

513 (1) The maximum number of enterprise zones authorized
 514 under this section is the number of enterprise zones having an
 515 effective date on or before January 1, 2005, subject to any
 516 increase due to any new enterprise zones authorized by the
 517 Legislature during the 2005 Regular Session of the Legislature.

518 ~~Upon application of the governing body of a county or~~
 519 ~~municipality or of a county and one or more municipalities~~
 520 ~~jointly pursuant to s. 290.0055, Enterprise Florida, Inc., and~~
 521 ~~the office, in consultation with the interagency coordinating~~
 522 ~~council, shall determine which areas nominated by such governing~~
 523 ~~bodies meet the criteria outlined in s. 290.0055 and are the~~
 524 ~~most appropriate for designation as state enterprise zones. The~~
 525 ~~office is authorized to designate up to five areas within each~~
 526 ~~of the categories established in subparagraphs (3)(a)1., 2., 3.,~~
 527 ~~4., and 5., except that the office may only designate a total of~~
 528 ~~20 areas as enterprise zones. The office shall not designate~~

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

529 ~~more than three enterprise zones in any one county. All~~
 530 ~~designations, including any provision for redesignations, of~~
 531 ~~state enterprise zones pursuant to this section shall be~~
 532 ~~effective July 1, 1995.~~

533 (2) If, pursuant to subsection (4), the office does not
 534 redesignate an enterprise zone, a governing body of a county or
 535 municipality or the governing bodies of a county and one or more
 536 municipalities jointly, pursuant to s. 290.0055, may apply for
 537 designation of an enterprise zone to take the place of the
 538 enterprise zone not redesignated and request designation of an
 539 enterprise zone. The office, in consultation with Enterprise
 540 Florida, Inc., shall determine which areas nominated by such
 541 governing bodies meet the criteria outlined in s. 290.0055 and
 542 are the most appropriate for designation as state enterprise
 543 zones. Each application made pursuant to s. 290.0055 shall be
 544 ranked competitively ~~within the appropriate category established~~
 545 ~~pursuant to subsection (3)~~ based on the pervasive poverty,
 546 unemployment, and general distress of the area; the strategic
 547 plan, including local fiscal and regulatory incentives, prepared
 548 pursuant to s. 290.0057; and the prospects for new investment
 549 and economic development in the area. Pervasive poverty,
 550 unemployment, and general distress shall be weighted 35 percent;
 551 strategic plan and local fiscal and regulatory incentives shall
 552 be weighted 40 percent; and prospects for new investment and
 553 economic development in the area shall be weighted 25 percent.

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

ENROLLED

HB 1725, Engrossed 1

2005 Legislature

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

559 2. ~~Communities consisting of census tracts in areas having~~
560 ~~a total population of 50,000 persons or more but less than~~
561 ~~150,000 persons.~~

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

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

566 5. ~~Communities having a population of less than 7,500~~
567 ~~persons.~~

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

ENROLLED

HB 1725, Engrossed 1

2005 Legislature

585 ~~authorized to be an enterprise zone by a county as defined by s.~~
586 ~~125.011(1) which area is located in two or more municipalities~~
587 ~~shall be placed in the category in which an application by the~~
588 ~~municipality with the highest percentage of residents in such~~
589 ~~area would have been considered if such municipality had~~
590 ~~authorized such area to be an enterprise zone.~~

591 (4) (a) Notwithstanding s. 290.0055, the office may
592 redesignate any area existing as a state enterprise zone having
593 an effective date on or before January 1, 2005, as of the
594 effective date of this section and originally approved through a
595 joint application from a county and municipality, or through an
596 application from a county as defined in s. 125.011(1), shall be
597 redesignated as a state enterprise zone upon completion and
598 submittal to the office by the governing body for an enterprise
599 zone of the following:

600 1. An updated zone profile for the enterprise zone based
601 on the most recent census data that complies with s. 290.0055,
602 except that pervasive poverty criteria may be set aside for
603 rural enterprise zones.

604 2. A resolution passed by the governing body for that
605 enterprise zone requesting redesignation and explaining the
606 reasons the conditions of the zone merit redesignation.

607 3. Measurable goals for the enterprise zone developed by
608 the enterprise zone development agency, which may be the goals
609 established in the enterprise zone's strategic plan.

610
611 The governing body may also submit a request for a boundary
612 change in an enterprise zone in the same application to the

ENROLLED

HB 1725, Engrossed 1

2005 Legislature

613 office as long as the new area complies with the requirements of
614 s. 290.0055, except that pervasive poverty criteria may be set
615 aside for rural enterprise zones. ~~the creation of an enterprise~~
616 zone development agency pursuant to s. 290.0056 and the
617 completion of a strategic plan pursuant to s. 290.0057. Any area
618 redesignated pursuant to this subsection, other than an area
619 located in a county defined in s. 125.011(1), may be relocated
620 or modified by the appropriate governmental bodies. Such
621 relocation or modification shall be identified in the strategic
622 plan and shall meet the requirements for designation as
623 established by former s. 290.005. Any relocation or modification
624 shall be submitted on or before June 1, 1996.

625 (b) In consultation with Enterprise Florida, Inc., the
626 office shall, based on the enterprise zone profile and the
627 grounds for redesignation expressed in the resolution, determine
628 whether the enterprise zone merits redesignation. The office may
629 also examine and consider the following:

630 1. Progress made, if any, in the enterprise zone's
631 strategic plan.

632 2. Use of enterprise zone incentives during the life of
633 the enterprise zone.

634
635 If the office determines that the enterprise zone merits
636 redesignation, the office shall notify the governing body in
637 writing of its approval of redesignation.

638 (c) If the enterprise zone is redesignated, the office
639 shall determine if the measurable goals submitted are
640 reasonable. If the office determines that the goals are

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

641 reasonable, the office shall notify the governing body in
 642 writing that the goals have been approved. ~~The office shall~~
 643 place any area designated as a state enterprise zone pursuant to
 644 this subsection in the appropriate category established in
 645 subsection (3), and include such designations within the
 646 limitations on state enterprise zone designations set out in
 647 subsection (1).

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

655 (5) Notwithstanding s. 290.0055, an area designated as a
 656 federal empowerment zone or enterprise community pursuant to
 657 Title XIII of the Omnibus Budget Reconciliation Act of 1993, the
 658 Taxpayer Relief Act of 1997, or the 1999 Agricultural
 659 Appropriations Act shall be designated a state enterprise zone
 660 as follows:

661 (a) An area designated as an urban empowerment zone or
 662 urban enterprise community pursuant to Title XIII of the Omnibus
 663 Budget Reconciliation Act of 1993, ~~or~~ the Taxpayer Relief Act of
 664 1997, or the 2000 Community Renewal Tax Relief Act shall be
 665 redesignated ~~designated~~ a state enterprise zone by the office
 666 upon completion of the requirements set out in paragraph (d),
 667 except in the case of a county as defined in s. 125.011(1)
 668 which, notwithstanding s. 290.0055, may incorporate and include

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

669 such designated urban empowerment zone or urban enterprise
 670 community areas within the boundaries of its state enterprise
 671 zones without any limitation as to size.

672 (b) An area designated as a rural empowerment zone or
 673 rural enterprise community pursuant to Title XIII of the Omnibus
 674 Budget Reconciliation Act of 1993 or the 1999 Agricultural
 675 Appropriations Act shall be redesignated ~~designated~~ a state
 676 rural enterprise zone by the office upon completion of the
 677 requirements set out in paragraph (d) and may incorporate and
 678 include such designated rural empowerment zone or rural
 679 enterprise community within the boundaries of its state
 680 enterprise zones without any limitation as to size.

681 (c) Any county or municipality having jurisdiction over an
 682 area redesignated ~~designated~~ as a state enterprise zone pursuant
 683 to this subsection, other than a county defined in s.
 684 125.011(1), may not apply for designation of another area.

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

692 ~~(e) The office shall place any area designated as a state~~
 693 ~~enterprise zone pursuant to this subsection in the appropriate~~
 694 ~~category established in subsection (3), and include such~~
 695 ~~designations within the limitations on state enterprise zone~~
 696 ~~designations set out in subsection (1).~~

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

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

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

704 (c) Such guidelines shall provide for the evaluation of
 705 the strategic plan or measurable goals and local fiscal and
 706 regulatory incentives for effectiveness, including how the
 707 following key principles will be implemented by the governing
 708 body or bodies:

709 1. Economic opportunity, including job creation within the
 710 community and throughout the region, as well as entrepreneurial
 711 initiatives, small business expansion, and training for jobs
 712 that offer upward mobility.

713 2. Sustainable community development that advances the
 714 creation of livable and vibrant communities through
 715 comprehensive approaches that coordinate economic, physical,
 716 community, and human development.

717 3. Community-based partnerships involving the
 718 participation of all segments of the community.

719 4. Strategic vision for change that identifies how the
 720 community will be revitalized. This vision should include
 721 methods for building on community assets and coordinate a
 722 response to community needs in a comprehensive fashion. This
 723 vision should provide goals and performance benchmarks for

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

724 measuring progress and establish a framework for evaluating and
 725 adjusting the strategic plan or measurable goals.

726 5. Local fiscal and regulatory incentives enacted pursuant
 727 to s. 290.0057(1)(e). These incentives should induce economic
 728 revitalization, including job creation and small business
 729 expansion.

730 (d) Such guidelines may provide methods for evaluating the
 731 prospects for new investment and economic development in the
 732 area, including a review and evaluation of any previous state
 733 enterprise zones located in the area.

734 (7) Upon approval by the director of a resolution
 735 authorizing an area to be an enterprise zone pursuant to this
 736 section, the office shall assign a unique identifying number to
 737 that resolution. The office shall provide the Department of
 738 Revenue and Enterprise Florida, Inc., with a copy of each
 739 resolution approved, together with its identifying number.

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

ENROLLED

HB 1725, Engrossed 1

2005 Legislature

751 ~~(b) Such designation shall be in addition to the~~
752 ~~limitations of state enterprise zone designation set out in~~
753 ~~subsection (1).~~

754 ~~(9) (a) Before December 31, 2002, the governing body of a~~
755 ~~county in which an enterprise zone designated pursuant to~~
756 ~~paragraph (5) (b) is located may apply to the Office of Tourism,~~
757 ~~Trade, and Economic Development to amend the boundaries of the~~
758 ~~enterprise zone for the purpose of replacing areas not suitable~~
759 ~~for development.~~

760 ~~(b) Before December 31, 2002, the governing body of a~~
761 ~~county in which an enterprise zone designated pursuant to~~
762 ~~subparagraph (3) (a) 2. is located may apply to the Office of~~
763 ~~Tourism, Trade, and Economic Development to amend the boundaries~~
764 ~~of the enterprise zone for the purpose of replacing areas not~~
765 ~~suitable for development.~~

766
767 ~~The Office of Tourism, Trade, and Economic Development shall~~
768 ~~approve the application if it does not increase the overall size~~
769 ~~of the enterprise zone. Except that upon the request of the~~
770 ~~governing body of a home rule charter county, or any county the~~
771 ~~government of which has been consolidated with the government of~~
772 ~~one or more municipalities in accordance with s. 9, Art. VIII of~~
773 ~~the State Constitution of 1885, as preserved by s. 6(e), Art.~~
774 ~~VIII of the State Constitution as revised in 1968 and~~
775 ~~subsequently amended, the Office of Tourism, Trade, and Economic~~
776 ~~Development may amend the boundaries of an area designated as an~~
777 ~~enterprise zone upon the receipt of a resolution adopted by such~~
778 ~~governing body describing the amended boundaries, so long as the~~

ENROLLED

HB 1725, Engrossed 1

2005 Legislature

779 ~~added area does not increase the overall size of the expanded~~
780 ~~zone more than its original size or 20 square miles, whichever~~
781 ~~is larger, and is consistent with the categories, criteria, and~~
782 ~~limitations imposed by s. 290.0055.~~

783 ~~(10) Before December 31, 1999, any county as defined in s.~~
784 ~~125.011(1) may create a satellite enterprise zone not exceeding~~
785 ~~3 square miles in area outside of and, notwithstanding anything~~
786 ~~contained in s. 290.0055(4) or elsewhere, in addition to the~~
787 ~~previously designated 20 square miles of enterprise zones. The~~
788 ~~Office of Tourism, Trade, and Economic Development shall amend~~
789 ~~the boundaries of the areas previously designated by any such~~
790 ~~county as enterprise zones upon the receipt of a resolution~~
791 ~~adopted by such governing body describing the satellite~~
792 ~~enterprise zone, as long as the additional area is consistent~~
793 ~~with the categories, criteria, and limitations imposed by s.~~
794 ~~290.0055, provided that the 20 square-mile limitation and the~~
795 ~~requirements imposed by s. 290.0055(4) (d) do not apply to such~~
796 ~~satellite enterprise zone.~~

797 ~~(11) Before December 31, 2004, the governing body or~~
798 ~~governing bodies of a county or a municipality in a county~~
799 ~~having a population of more than 235,000 but less than 260,000~~
800 ~~and in which an enterprise zone is designated may apply to the~~
801 ~~Office of Tourism, Trade, and Economic Development to change the~~
802 ~~boundaries of the enterprise zone for the purpose of replacing~~
803 ~~areas not suitable for development. The Office of Tourism,~~
804 ~~Trade, and Economic Development shall approve the application~~
805 ~~made pursuant to this subsection if the boundary change is~~

ENROLLED

HB 1725, Engrossed 1

2005 Legislature

806 ~~consistent with the categories, criteria, and limitations~~
807 ~~imposed upon the establishment of such enterprise zone.~~

808 ~~(12) Notwithstanding any provisions in s. 290.0055~~
809 ~~regarding the size of an enterprise zone, any county defined by~~
810 ~~s. 125.011(1) may apply to the Office of Tourism, Trade, and~~
811 ~~Economic Development by October 1, 2004, to expand the boundary~~
812 ~~of an existing enterprise zone to include an additional 8.7~~
813 ~~square miles. The area must also include areas to the north or~~
814 ~~east of the northeasternmost section of an existing enterprise~~
815 ~~zone. The expanded area may not include any area not described~~
816 ~~in this subsection. The Office of Tourism, Trade, and Economic~~
817 ~~Development shall approve an amendment to the boundary of an~~
818 ~~enterprise zone under this subsection by January 1, 2005, if the~~
819 ~~area proposed for addition to the enterprise zone is consistent~~
820 ~~with the criteria and conditions imposed by s. 290.0055 upon the~~
821 ~~establishment of enterprise zones, including the requirement~~
822 ~~that the area suffer from pervasive poverty, unemployment, and~~
823 ~~general distress.~~

824 ~~(13) Before November 30, 2004, any county as defined in s.~~
825 ~~125.011 may apply to the Office of Tourism, Trade, and Economic~~
826 ~~Development to change the boundaries of an existing enterprise~~
827 ~~zone for the purpose of replacing an area of not more than 75~~
828 ~~acres within the enterprise zone as of January 1, 2004, with an~~
829 ~~area of the same number of acres outside the enterprise zone as~~
830 ~~of January 1, 2004. The replacement area must be contiguous to~~
831 ~~the existing enterprise zone and must be a part of a~~
832 ~~revitalization area that has been targeted for assistance by the~~
833 ~~county. The replacement area also must be contiguous to a zoo,~~

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

834 ~~and the county must have previously completed a master plan for~~
 835 ~~development of the area. The Office of Tourism, Trade, and~~
 836 ~~Economic Development shall approve the amendment effective~~
 837 ~~January 1, 2005, if the enterprise zone remains consistent with~~
 838 ~~the criteria and conditions imposed by s. 290.0055 upon the~~
 839 ~~establishment of enterprise zones, including the requirement~~
 840 ~~that the area suffer from pervasive poverty, unemployment, and~~
 841 ~~general distress.~~

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

844 290.0066 Revocation of enterprise zone designation.--

845 (1) The director may revoke the designation of an
 846 enterprise zone if the director determines that the governing
 847 body or bodies:

848 (a) Have failed to make progress in achieving the
 849 benchmarks set forth in the strategic plan or measurable goals;
 850 or

851 (b) Have not complied substantially with the strategic
 852 plan or measurable goals.

853 Section 9. Section 290.012, Florida Statutes, is amended
 854 to read:

855 290.012 Transition.--Any enterprise zone having an
 856 effective date on or before January 1, 2005, in existence on the
 857 ~~effective date of this section~~ shall continue to exist until
 858 December 31, 2005 ~~1994~~, and shall cease to exist on that date.
 859 Any enterprise zone designated or redesignated on or after
 860 January 1, 2006 ~~1995~~, must be designated or redesignated ~~be~~
 861 ~~created~~ in accordance with the Florida Enterprise Zone Act of

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

862 ~~1994. Any such designation shall not be effective until July 1,~~
 863 ~~1995.~~

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

866 290.014 Annual reports on enterprise zones.--

867 (2) By March 1 of each year, the office shall submit an
 868 annual report to the Governor, the Speaker of the House of
 869 Representatives, and the President of the Senate. The report
 870 shall include the information provided by the Department of
 871 Revenue pursuant to subsection (1) and the information provided
 872 by enterprise zone development agencies pursuant to s. 290.0056.
 873 In addition, the report shall include an analysis of the
 874 activities and accomplishments of each enterprise zone, ~~and any~~
 875 ~~additional information prescribed pursuant to s. 290.015.~~

876 Section 11. Section 290.016, Florida Statutes, is amended
 877 to read:

878 290.016 Repeal.--Sections 290.001-290.014 are 290.001-
 879 ~~290.015 shall stand repealed on December 31, 2015~~ 2005.

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

882 163.345 Encouragement of private enterprise.--

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

887 Section 13. Paragraph (c) of subsection (8) of section
 888 166.231, Florida Statutes, is amended to read:

889 166.231 Municipalities; public service tax.--

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

890 (8)
 891 (c) This subsection expires ~~shall expire and be void~~ on
 892 the date specified in s. 290.016 for the expiration of the
 893 Florida Enterprise Zone Act December 31, 2005, except that any
 894 qualified business that ~~which~~ has satisfied the requirements of
 895 this subsection before that date ~~prior to December 31, 2005~~,
 896 shall be allowed the full benefit of the exemption allowed under
 897 this subsection as if this subsection had not expired on that
 898 date ~~December 31, 2005~~.

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

901 193.077 Notice of new, rebuilt, or expanded property.--

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

905 Section 15. Paragraph (b) of subsection (5) of section
 906 193.085, Florida Statutes, is amended to read:

907 193.085 Listing all property.--

908 (5)

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

912 Section 16. Paragraph (b) of subsection (4) of section
 913 195.073, Florida Statutes, is amended to read:

914 195.073 Classification of property.--All items required by
 915 law to be on the assessment rolls must receive a classification
 916 based upon the use of the property. The department shall
 917 promulgate uniform definitions for all classifications. The

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

918 department may designate other subclassifications of property.
 919 No assessment roll may be approved by the department which does
 920 not show proper classifications.

921 (4)

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

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

927 196.012 Definitions.--For the purpose of this chapter, the
 928 following terms are defined as follows, except where the context
 929 clearly indicates otherwise:

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

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

936 205.022 Definitions.--When used in this chapter, the
 937 following terms and phrases shall have the meanings ascribed to
 938 them in this section, except when the context clearly indicates
 939 a different meaning:

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

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

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

946 205.054 Occupational license tax; partial exemption for
 947 engaging in business or occupation in enterprise zone.--

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

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

955 212.02 Definitions.--The following terms and phrases when
 956 used in this chapter have the meanings ascribed to them in this
 957 section, except where the context clearly indicates a different
 958 meaning:

959 (6) "Enterprise zone" means an area of the state
 960 designated pursuant to s. 290.0065. This subsection expires
 961 ~~shall expire and be void~~ on the date specified in s. 290.016 for
 962 the expiration of the Florida Enterprise Zone Act December 31,
 963 2005.

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

967 212.08 Sales, rental, use, consumption, distribution, and
 968 storage tax; specified exemptions.--The sale at retail, the
 969 rental, the use, the consumption, the distribution, and the
 970 storage to be used or consumed in this state of the following
 971 are hereby specifically exempt from the tax imposed by this
 972 chapter.

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

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

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

976 1. Building materials used in the rehabilitation of real
 977 property located in an enterprise zone shall be exempt from the
 978 tax imposed by this chapter upon an affirmative showing to the
 979 satisfaction of the department that the items have been used for
 980 the rehabilitation of real property located in an enterprise
 981 zone. Except as provided in subparagraph 2., this exemption
 982 inures to the owner, lessee, or lessor of the rehabilitated real
 983 property located in an enterprise zone only through a refund of
 984 previously paid taxes. To receive a refund pursuant to this
 985 paragraph, the owner, lessee, or lessor of the rehabilitated
 986 real property located in an enterprise zone must file an
 987 application under oath with the governing body or enterprise
 988 zone development agency having jurisdiction over the enterprise
 989 zone where the business is located, as applicable, which
 990 includes:

991 a. The name and address of the person claiming the refund.

992 b. An address and assessment roll parcel number of the
 993 rehabilitated real property in an enterprise zone for which a
 994 refund of previously paid taxes is being sought.

995 c. A description of the improvements made to accomplish
 996 the rehabilitation of the real property.

997 d. A copy of the building permit issued for the
 998 rehabilitation of the real property.

999 e. A sworn statement, under the penalty of perjury, from
 1000 the general contractor licensed in this state with whom the
 1001 applicant contracted to make the improvements necessary to

ENROLLED

HB 1725, Engrossed 1

2005 Legislature

1002 accomplish the rehabilitation of the real property, which
1003 statement lists the building materials used in the
1004 rehabilitation of the real property, the actual cost of the
1005 building materials, and the amount of sales tax paid in this
1006 state on the building materials. In the event that a general
1007 contractor has not been used, the applicant shall provide this
1008 information in a sworn statement, under the penalty of perjury.
1009 Copies of the invoices which evidence the purchase of the
1010 building materials used in such rehabilitation and the payment
1011 of sales tax on the building materials shall be attached to the
1012 sworn statement provided by the general contractor or by the
1013 applicant. Unless the actual cost of building materials used in
1014 the rehabilitation of real property and the payment of sales
1015 taxes due thereon is documented by a general contractor or by
1016 the applicant in this manner, the cost of such building
1017 materials shall be an amount equal to 40 percent of the increase
1018 in assessed value for ad valorem tax purposes.

1019 f. The identifying number assigned pursuant to s. 290.0065
1020 to the enterprise zone in which the rehabilitated real property
1021 is located.

1022 g. A certification by the local building code inspector
1023 that the improvements necessary to accomplish the rehabilitation
1024 of the real property are substantially completed.

1025 h. Whether the business is a small business as defined by
1026 s. 288.703(1).

1027 i. If applicable, the name and address of each permanent
1028 employee of the business, including, for each employee who is a
1029 resident of an enterprise zone, the identifying number assigned

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

1030 | pursuant to s. 290.0065 to the enterprise zone in which the
 1031 | employee resides.

1032 | 2. This exemption inures to a city, county, other
 1033 | governmental agency, or nonprofit community-based organization
 1034 | through a refund of previously paid taxes if the building
 1035 | materials used in the rehabilitation of real property located in
 1036 | an enterprise zone are paid for from the funds of a community
 1037 | development block grant, State Housing Initiatives Partnership
 1038 | Program, or similar grant or loan program. To receive a refund
 1039 | pursuant to this paragraph, a city, county, other governmental
 1040 | agency, or nonprofit community-based organization must file an
 1041 | application which includes the same information required to be
 1042 | provided in subparagraph 1. by an owner, lessee, or lessor of
 1043 | rehabilitated real property. In addition, the application must
 1044 | include a sworn statement signed by the chief executive officer
 1045 | of the city, county, other governmental agency, or nonprofit
 1046 | community-based organization seeking a refund which states that
 1047 | the building materials for which a refund is sought were paid
 1048 | for from the funds of a community development block grant, State
 1049 | Housing Initiatives Partnership Program, or similar grant or
 1050 | loan program.

1051 | 3. Within 10 working days after receipt of an application,
 1052 | the governing body or enterprise zone development agency shall
 1053 | review the application to determine if it contains all the
 1054 | information required pursuant to subparagraph 1. or subparagraph
 1055 | 2. and meets the criteria set out in this paragraph. The
 1056 | governing body or agency shall certify all applications that
 1057 | contain the information required pursuant to subparagraph 1. or

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

1058 | subparagraph 2. and meet the criteria set out in this paragraph
 1059 | as eligible to receive a refund. If applicable, the governing
 1060 | body or agency shall also certify if 20 percent of the employees
 1061 | of the business are residents of an enterprise zone, excluding
 1062 | temporary and part-time employees. The certification shall be in
 1063 | writing, and a copy of the certification shall be transmitted to
 1064 | the executive director of the Department of Revenue. The
 1065 | applicant shall be responsible for forwarding a certified
 1066 | application to the department within the time specified in
 1067 | subparagraph 4.

1068 | 4. An application for a refund pursuant to this paragraph
 1069 | must be submitted to the department within 6 months after the
 1070 | rehabilitation of the property is deemed to be substantially
 1071 | completed by the local building code inspector or by September 1
 1072 | ~~within 90 days~~ after the rehabilitated property is first subject
 1073 | to assessment.

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

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

1086 temporary and part-time employees, the amount of refund granted
 1087 pursuant to this paragraph shall not exceed the lesser of 97
 1088 percent of the sales tax paid on the cost of such building
 1089 materials or \$10,000. A refund approved pursuant to this
 1090 paragraph shall be made within 30 days of formal approval by the
 1091 department of the application for the refund.

1092 6. The department shall adopt rules governing the manner
 1093 and form of refund applications and may establish guidelines as
 1094 to the requisites for an affirmative showing of qualification
 1095 for exemption under this paragraph.

1096 7. The department shall deduct an amount equal to 10
 1097 percent of each refund granted under the provisions of this
 1098 paragraph from the amount transferred into the Local Government
 1099 Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20
 1100 for the county area in which the rehabilitated real property is
 1101 located and shall transfer that amount to the General Revenue
 1102 Fund.

1103 8. For the purposes of the exemption provided in this
 1104 paragraph:

1105 a. "Building materials" means tangible personal property
 1106 which becomes a component part of improvements to real property.

1107 b. "Real property" has the same meaning as provided in s.
 1108 192.001(12).

1109 c. "Rehabilitation of real property" means the
 1110 reconstruction, renovation, restoration, rehabilitation,
 1111 construction, or expansion of improvements to real property.

1112 d. "Substantially completed" has the same meaning as
 1113 provided in s. 192.042(1).

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

1114 9. ~~The provisions of~~ This paragraph expires ~~shall expire~~
 1115 ~~and be void~~ on the date specified in s. 290.016 for the
 1116 expiration of the Florida Enterprise Zone Act ~~December 31, 2005.~~

1117 (h) Business property used in an enterprise zone.--

1118 1. Business property purchased for use by businesses
 1119 located in an enterprise zone which is subsequently used in an
 1120 enterprise zone shall be exempt from the tax imposed by this
 1121 chapter. This exemption inures to the business only through a
 1122 refund of previously paid taxes. A refund shall be authorized
 1123 upon an affirmative showing by the taxpayer to the satisfaction
 1124 of the department that the requirements of this paragraph have
 1125 been met.

1126 2. To receive a refund, the business must file under oath
 1127 with the governing body or enterprise zone development agency
 1128 having jurisdiction over the enterprise zone where the business
 1129 is located, as applicable, an application which includes:

1130 a. The name and address of the business claiming the
 1131 refund.

1132 b. The identifying number assigned pursuant to s. 290.0065
 1133 to the enterprise zone in which the business is located.

1134 c. A specific description of the property for which a
 1135 refund is sought, including its serial number or other permanent
 1136 identification number.

1137 d. The location of the property.

1138 e. The sales invoice or other proof of purchase of the
 1139 property, showing the amount of sales tax paid, the date of
 1140 purchase, and the name and address of the sales tax dealer from
 1141 whom the property was purchased.

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

1142 f. Whether the business is a small business as defined by
 1143 s. 288.703(1).

1144 g. If applicable, the name and address of each permanent
 1145 employee of the business, including, for each employee who is a
 1146 resident of an enterprise zone, the identifying number assigned
 1147 pursuant to s. 290.0065 to the enterprise zone in which the
 1148 employee resides.

1149 3. Within 10 working days after receipt of an application,
 1150 the governing body or enterprise zone development agency shall
 1151 review the application to determine if it contains all the
 1152 information required pursuant to subparagraph 2. and meets the
 1153 criteria set out in this paragraph. The governing body or agency
 1154 shall certify all applications that contain the information
 1155 required pursuant to subparagraph 2. and meet the criteria set
 1156 out in this paragraph as eligible to receive a refund. If
 1157 applicable, the governing body or agency shall also certify if
 1158 20 percent of the employees of the business are residents of an
 1159 enterprise zone, excluding temporary and part-time employees.
 1160 The certification shall be in writing, and a copy of the
 1161 certification shall be transmitted to the executive director of
 1162 the Department of Revenue. The business shall be responsible for
 1163 forwarding a certified application to the department within the
 1164 time specified in subparagraph 4.

1165 4. An application for a refund pursuant to this paragraph
 1166 must be submitted to the department within 6 months after the
 1167 tax is due on the business property that is purchased.

1168 5. The provisions of s. 212.095 do not apply to any refund
 1169 application made pursuant to this paragraph. The amount refunded

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

1170 on purchases of business property under this paragraph shall be
 1171 the lesser of 97 percent of the sales tax paid on such business
 1172 property or \$5,000, or, if no less than 20 percent of the
 1173 employees of the business are residents of an enterprise zone,
 1174 excluding temporary and part-time employees, the amount refunded
 1175 on purchases of business property under this paragraph shall be
 1176 the lesser of 97 percent of the sales tax paid on such business
 1177 property or \$10,000. A refund approved pursuant to this
 1178 paragraph shall be made within 30 days of formal approval by the
 1179 department of the application for the refund. No refund shall be
 1180 granted under this paragraph unless the amount to be refunded
 1181 exceeds \$100 in sales tax paid on purchases made within a 60-day
 1182 time period.

1183 6. The department shall adopt rules governing the manner
 1184 and form of refund applications and may establish guidelines as
 1185 to the requisites for an affirmative showing of qualification
 1186 for exemption under this paragraph.

1187 7. If the department determines that the business property
 1188 is used outside an enterprise zone within 3 years from the date
 1189 of purchase, the amount of taxes refunded to the business
 1190 purchasing such business property shall immediately be due and
 1191 payable to the department by the business, together with the
 1192 appropriate interest and penalty, computed from the date of
 1193 purchase, in the manner provided by this chapter.

1194 Notwithstanding this subparagraph, business property used
 1195 exclusively in:

- 1196 a. Licensed commercial fishing vessels,
- 1197 b. Fishing guide boats, or

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

1198 c. Ecotourism guide boats
 1199
 1200 that leave and return to a fixed location within an area
 1201 designated under s. 370.28 are eligible for the exemption
 1202 provided under this paragraph if all requirements of this
 1203 paragraph are met. Such vessels and boats must be owned by a
 1204 business that is eligible to receive the exemption provided
 1205 under this paragraph. This exemption does not apply to the
 1206 purchase of a vessel or boat.

1207 8. The department shall deduct an amount equal to 10
 1208 percent of each refund granted under the provisions of this
 1209 paragraph from the amount transferred into the Local Government
 1210 Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20
 1211 for the county area in which the business property is located
 1212 and shall transfer that amount to the General Revenue Fund.

1213 9. For the purposes of this exemption, "business property"
 1214 means new or used property defined as "recovery property" in s.
 1215 168(c) of the Internal Revenue Code of 1954, as amended, except:

- 1216 a. Property classified as 3-year property under s.
- 1217 168(c) (2) (A) of the Internal Revenue Code of 1954, as amended;
- 1218 b. Industrial machinery and equipment as defined in sub-
- 1219 subparagraph (b)6.a. and eligible for exemption under paragraph
- 1220 (b);
- 1221 c. Building materials as defined in sub-subparagraph
- 1222 (g)8.a.; and
- 1223 d. Business property having a sales price of under \$5,000
- 1224 per unit.

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

1225 10. ~~The provisions of~~ This paragraph expires ~~shall expire~~
 1226 ~~and be void~~ on the date specified in s. 290.016 for the
 1227 expiration of the Florida Enterprise Zone Act ~~December 31, 2005.~~

1228 (q) Community contribution tax credit for donations.--

1229 1. Authorization.--Beginning July 1, 2001, persons who are
 1230 registered with the department under s. 212.18 to collect or
 1231 remit sales or use tax and who make donations to eligible
 1232 sponsors are eligible for tax credits against their state sales
 1233 and use tax liabilities as provided in this paragraph:

1234 a. The credit shall be computed as 50 percent of the
 1235 person's approved annual community contribution;

1236 b. The credit shall be granted as a refund against state
 1237 sales and use taxes reported on returns and remitted in the 12
 1238 months preceding the date of application to the department for
 1239 the credit as required in sub-subparagraph 3.c. If the annual
 1240 credit is not fully used through such refund because of
 1241 insufficient tax payments during the applicable 12-month period,
 1242 the unused amount may be included in an application for a refund
 1243 made pursuant to sub-subparagraph 3.c. in subsequent years
 1244 against the total tax payments made for such year. Carryover
 1245 credits may be applied for a 3-year period without regard to any
 1246 time limitation that would otherwise apply under s. 215.26;

1247 c. No person shall receive more than \$200,000 in annual
 1248 tax credits for all approved community contributions made in any
 1249 one year;

1250 d. All proposals for the granting of the tax credit shall
 1251 require the prior approval of the Office of Tourism, Trade, and
 1252 Economic Development;

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

1253 e. The total amount of tax credits which may be granted
 1254 for all programs approved under this paragraph, s. 220.183, and
 1255 s. 624.5105 is \$10 million annually; and

1256 f. A person who is eligible to receive the credit provided
 1257 for in this paragraph, s. 220.183, or s. 624.5105 may receive
 1258 the credit only under the one section of the person's choice.

1259 2. Eligibility requirements.--

1260 a. A community contribution by a person must be in the
 1261 following form:

- 1262 (I) Cash or other liquid assets;
- 1263 (II) Real property;
- 1264 (III) Goods or inventory; or
- 1265 (IV) Other physical resources as identified by the Office
 1266 of Tourism, Trade, and Economic Development.

1267 b. All community contributions must be reserved
 1268 exclusively for use in a project. As used in this sub-
 1269 subparagraph, the term "project" means any activity undertaken
 1270 by an eligible sponsor which is designed to construct, improve,
 1271 or substantially rehabilitate housing that is affordable to low-
 1272 income or very-low-income households as defined in s.
 1273 420.9071(19) and (28); designed to provide commercial,
 1274 industrial, or public resources and facilities; or designed to
 1275 improve entrepreneurial and job-development opportunities for
 1276 low-income persons. A project may be the investment necessary to
 1277 increase access to high-speed broadband capability in rural
 1278 communities with enterprise zones, including projects that
 1279 result in improvements to communications assets that are owned
 1280 by a business. A project may include the provision of museum

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

1281 | educational programs and materials that are directly related to
 1282 | any project approved between January 1, 1996, and December 31,
 1283 | 1999, and located in an enterprise zone designated pursuant to
 1284 | s. 290.0065 ~~as referenced in s. 290.00675~~. This paragraph does
 1285 | not preclude projects that propose to construct or rehabilitate
 1286 | housing for low-income or very-low-income households on
 1287 | scattered sites. The Office of Tourism, Trade, and Economic
 1288 | Development may reserve up to 50 percent of the available annual
 1289 | tax credits for housing for very-low-income households pursuant
 1290 | to s. 420.9071(28) for the first 6 months of the fiscal year.
 1291 | With respect to housing, contributions may be used to pay the
 1292 | following eligible low-income and very-low-income housing-
 1293 | related activities:

- 1294 | (I) Project development impact and management fees for
 1295 | low-income or very-low-income housing projects;
- 1296 | (II) Down payment and closing costs for eligible persons,
 1297 | as defined in s. 420.9071(19) and (28);
- 1298 | (III) Administrative costs, including housing counseling
 1299 | and marketing fees, not to exceed 10 percent of the community
 1300 | contribution, directly related to low-income or very-low-income
 1301 | projects; and
- 1302 | (IV) Removal of liens recorded against residential
 1303 | property by municipal, county, or special district local
 1304 | governments when satisfaction of the lien is a necessary
 1305 | precedent to the transfer of the property to an eligible person,
 1306 | as defined in s. 420.9071(19) and (28), for the purpose of
 1307 | promoting home ownership. Contributions for lien removal must be
 1308 | received from a nonrelated third party.

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

1309 | c. The project must be undertaken by an "eligible
 1310 | sponsor," which includes:
 1311 | (I) A community action program;
 1312 | (II) A nonprofit community-based development organization
 1313 | whose mission is the provision of housing for low-income or
 1314 | very-low-income households or increasing entrepreneurial and
 1315 | job-development opportunities for low-income persons;
 1316 | (III) A neighborhood housing services corporation;
 1317 | (IV) A local housing authority created under chapter 421;
 1318 | (V) A community redevelopment agency created under s.
 1319 | 163.356;
 1320 | (VI) The Florida Industrial Development Corporation;
 1321 | (VII) A historic preservation district agency or
 1322 | organization;
 1323 | (VIII) A regional workforce board;
 1324 | (IX) A direct-support organization as provided in s.
 1325 | 1009.983;
 1326 | (X) An enterprise zone development agency created under s.
 1327 | 290.0056;
 1328 | (XI) A community-based organization incorporated under
 1329 | chapter 617 which is recognized as educational, charitable, or
 1330 | scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
 1331 | and whose bylaws and articles of incorporation include
 1332 | affordable housing, economic development, or community
 1333 | development as the primary mission of the corporation;
 1334 | (XII) Units of local government;
 1335 | (XIII) Units of state government; or

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

1336 (XIV) Any other agency that the Office of Tourism, Trade,
 1337 and Economic Development designates by rule.

1338
 1339 In no event may a contributing person have a financial interest
 1340 in the eligible sponsor.

1341 d. The project must be located in an area designated an
 1342 enterprise zone or a Front Porch Florida Community pursuant to
 1343 s. 20.18(6), unless the project increases access to high-speed
 1344 broadband capability for rural communities with enterprise zones
 1345 but is physically located outside the designated rural zone
 1346 boundaries. Any project designed to construct or rehabilitate
 1347 housing for low-income or very-low-income households as defined
 1348 in s. 420.0971(19) and (28) is exempt from the area requirement
 1349 of this sub-subparagraph.

1350 3. Application requirements.--

1351 a. Any eligible sponsor seeking to participate in this
 1352 program must submit a proposal to the Office of Tourism, Trade,
 1353 and Economic Development which sets forth the name of the
 1354 sponsor, a description of the project, and the area in which the
 1355 project is located, together with such supporting information as
 1356 is prescribed by rule. The proposal must also contain a
 1357 resolution from the local governmental unit in which the project
 1358 is located certifying that the project is consistent with local
 1359 plans and regulations.

1360 b. Any person seeking to participate in this program must
 1361 submit an application for tax credit to the Office of Tourism,
 1362 Trade, and Economic Development which sets forth the name of the
 1363 sponsor, a description of the project, and the type, value, and

ENROLLED

HB 1725, Engrossed 1

2005 Legislature

1364 purpose of the contribution. The sponsor shall verify the terms
1365 of the application and indicate its receipt of the contribution,
1366 which verification must be in writing and accompany the
1367 application for tax credit. The person must submit a separate
1368 tax credit application to the office for each individual
1369 contribution that it makes to each individual project.

1370 c. Any person who has received notification from the
1371 Office of Tourism, Trade, and Economic Development that a tax
1372 credit has been approved must apply to the department to receive
1373 the refund. Application must be made on the form prescribed for
1374 claiming refunds of sales and use taxes and be accompanied by a
1375 copy of the notification. A person may submit only one
1376 application for refund to the department within any 12-month
1377 period.

1378 4. Administration.--

1379 a. The Office of Tourism, Trade, and Economic Development
1380 may adopt rules pursuant to ss. 120.536(1) and 120.54 necessary
1381 to administer this paragraph, including rules for the approval
1382 or disapproval of proposals by a person.

1383 b. The decision of the Office of Tourism, Trade, and
1384 Economic Development must be in writing, and, if approved, the
1385 notification shall state the maximum credit allowable to the
1386 person. Upon approval, the office shall transmit a copy of the
1387 decision to the Department of Revenue.

1388 c. The Office of Tourism, Trade, and Economic Development
1389 shall periodically monitor all projects in a manner consistent
1390 with available resources to ensure that resources are used in

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

1391 | accordance with this paragraph; however, each project must be
 1392 | reviewed at least once every 2 years.

1393 | d. The Office of Tourism, Trade, and Economic Development
 1394 | shall, in consultation with the Department of Community Affairs,
 1395 | the Florida Housing Finance Corporation, and the statewide and
 1396 | regional housing and financial intermediaries, market the
 1397 | availability of the community contribution tax credit program to
 1398 | community-based organizations.

1399 | 5. Expiration.--This paragraph expires June 30, 2005;
 1400 | however, any accrued credit carryover that is unused on that
 1401 | date may be used until the expiration of the 3-year carryover
 1402 | period for such credit.

1403 | (15) ELECTRICAL ENERGY USED IN AN ENTERPRISE ZONE.--

1404 | (g) This subsection expires ~~shall expire and be void~~ on
 1405 | the date specified in s. 290.016 for the expiration of the
 1406 | Florida Enterprise Zone Act ~~December 31, 2005~~, except that:

- 1407 | 1. Paragraph (d) shall not expire; and
- 1408 | 2. Any qualified business which has been granted an
- 1409 | exemption under this subsection prior to that date shall be
- 1410 | allowed the full benefit of this exemption as if this subsection
- 1411 | had not expired on that date.

1412 | Section 22. Subsections (1), (2), (6), and (12) of section
 1413 | 212.096, Florida Statutes, are amended to read:

1414 | 212.096 Sales, rental, storage, use tax; enterprise zone
 1415 | jobs credit against sales tax.--

1416 | (1) For the purposes of the credit provided in this
 1417 | section:

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

1418 (a) "Eligible business" means any sole proprietorship,
 1419 firm, partnership, corporation, bank, savings association,
 1420 estate, trust, business trust, receiver, syndicate, or other
 1421 group or combination, or successor business, located in an
 1422 enterprise zone. The business must demonstrate to the department
 1423 that the total number of full-time jobs defined under paragraph
 1424 (d) has increased from the average of the previous 12 months. ~~A~~
 1425 ~~business that created a minimum of five new full-time jobs in an~~
 1426 ~~enterprise zone between July 1, 2000, and December 31, 2001, is~~
 1427 ~~also an eligible business for purposes of the credit provided~~
 1428 ~~beginning January 1, 2002.~~ An eligible business does not include
 1429 any business which has claimed the credit permitted under s.
 1430 220.181 for any new business employee first beginning employment
 1431 with the business after July 1, 1995.

1432 (b) "Month" means either a calendar month or the time
 1433 period from any day of any month to the corresponding day of the
 1434 next succeeding month or, if there is no corresponding day in
 1435 the next succeeding month, the last day of the succeeding month.

1436 (c) "New employee" means a person residing in an
 1437 enterprise zone or a participant in the welfare transition
 1438 program who begins employment with an eligible business after
 1439 July 1, 1995, and who has not been previously employed full time
 1440 within the preceding 12 months by the eligible business, or a
 1441 successor eligible business, claiming the credit allowed by this
 1442 section.

1443 (d) "Job Jobs" means a full-time position ~~positions~~, as
 1444 consistent with terms used by the Agency for Workforce
 1445 Innovation and the United States Department of Labor for

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

1446 purposes of unemployment compensation tax administration and
 1447 employment estimation resulting directly from a business
 1448 operation in this state. This term ~~These terms~~ may not include a
 1449 temporary construction job ~~jobs~~ involved with the construction
 1450 of facilities or any job that has ~~jobs that have~~ previously been
 1451 included in any application for tax credits under s. 220.181(1).
 1452 The term "~~jobs~~" also includes employment of an employee leased
 1453 from an employee leasing company licensed under chapter 468 if
 1454 such employee has been continuously leased to the employer for
 1455 an average of at least 36 hours per week for more than 6 months.

1456 (e) "New job has been created" means that the total number
 1457 of full-time jobs has increased in an enterprise zone from the
 1458 average of the previous 12 months, as demonstrated to the
 1459 department by a business located in the enterprise zone.

1460
 1461 A person shall be deemed to be employed if the person performs
 1462 duties in connection with the operations of the business on a
 1463 regular, full-time basis, provided the person is performing such
 1464 duties for an average of at least 36 hours per week each month.
 1465 The person must be performing such duties at a business site
 1466 located in the enterprise zone.

1467 (2) (a) ~~It is the legislative intent to encourage the~~
 1468 ~~provision of meaningful employment opportunities which will~~
 1469 ~~improve the quality of life of those employed and to encourage~~
 1470 ~~economic expansion of enterprise zones and the state. Therefore,~~
 1471 ~~beginning January 1, 2002,~~ Upon an affirmative showing by an
 1472 eligible business to the satisfaction of the department that the

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

1473 requirements of this section have been met, the business shall
 1474 be allowed a credit against the tax remitted under this chapter.

1475 (b) The credit shall be computed as 20 percent of the
 1476 actual monthly wages paid in this state to each new employee
 1477 hired when a new job has been created, unless the business is
 1478 located within a rural enterprise zone pursuant to s.

1479 290.004(6)(8), in which case the credit shall be 30 percent of
 1480 the actual monthly wages paid. If no less than 20 percent of the
 1481 employees of the business are residents of an enterprise zone,
 1482 excluding temporary and part-time employees, the credit shall be
 1483 computed as 30 percent of the actual monthly wages paid in this
 1484 state to each new employee hired when a new job has been
 1485 created, unless the business is located within a rural
 1486 enterprise zone, in which case the credit shall be 45 percent of
 1487 the actual monthly wages paid. If the new employee hired when a
 1488 new job is created is a participant in the welfare transition
 1489 program, the following credit shall be a percent of the actual
 1490 monthly wages paid: 40 percent for \$4 above the hourly federal
 1491 minimum wage rate; 41 percent for \$5 above the hourly federal
 1492 minimum wage rate; 42 percent for \$6 above the hourly federal
 1493 minimum wage rate; 43 percent for \$7 above the hourly federal
 1494 minimum wage rate; and 44 percent for \$8 above the hourly
 1495 federal minimum wage rate. For purposes of this paragraph,
 1496 monthly wages shall be computed as one-twelfth of the expected
 1497 annual wages paid to such employee. The amount paid as wages to
 1498 a new employee is the compensation paid to such employee that is
 1499 subject to unemployment tax. The credit shall be allowed for up

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

1500 to 24 consecutive months, beginning with the first tax return
 1501 due pursuant to s. 212.11 after approval by the department.

1502 (6) The credit provided in this section does not apply:

1503 (a) For any new employee who is an owner, partner, or
 1504 majority stockholder of an eligible business.

1505 (b) For any new employee who is employed for any period
 1506 less than 3 ~~calendar~~ months.

1507 (12) ~~The provisions of~~ This section, except for subsection
 1508 (11), expires on the date specified in s. 290.016 for the
 1509 expiration of the Florida Enterprise Zone Act ~~expire December~~
 1510 ~~31, 2005.~~

1511 Section 23. Paragraph (c) of subsection (6) and paragraph
 1512 (c) of subsection (7) of section 220.02, Florida Statutes, are
 1513 amended to read:

1514 220.02 Legislative intent.--

1515 (6)

1516 (c) ~~The provisions of~~ This subsection expires on the date
 1517 specified in s. 290.016 for the expiration of the Florida
 1518 Enterprise Zone Act ~~shall expire and be void on June 30, 2005.~~

1519 (7)

1520 (c) ~~The provisions of~~ This subsection expires on the date
 1521 specified in s. 290.016 for the expiration of the Florida
 1522 Enterprise Zone Act ~~shall expire and be void on June 30, 2005.~~

1523 Section 24. Paragraphs (a), (c), (d), (i), (j), (k), (o),
 1524 (p), (q), (t), (u), and (gg) of subsection (1) of section
 1525 220.03, Florida Statutes, are amended to read:

1526 220.03 Definitions.--

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 HB 1725, Engrossed 1

2005 Legislature

1527 (1) SPECIFIC TERMS.--When used in this code, and when not
 1528 otherwise distinctly expressed or manifestly incompatible with
 1529 the intent thereof, the following terms shall have the following
 1530 meanings:

1531 (a) "Ad valorem taxes paid" means 96 percent of property
 1532 taxes levied for operating purposes and does not include
 1533 interest, penalties, or discounts foregone. In addition, the
 1534 term "ad valorem taxes paid," for purposes of the credit in s.
 1535 220.182, means the ad valorem tax paid on new or additional real
 1536 or personal property acquired to establish a new business or
 1537 facilitate a business expansion, including pollution and waste
 1538 control facilities, or any part thereof, and including one or
 1539 more buildings or other structures, machinery, fixtures, and
 1540 equipment. ~~The provisions of This paragraph expires on the date~~
 1541 specified in s. 290.016 for the expiration of the Florida
 1542 Enterprise Zone Act shall expire and be void on June 30, 2005.

1543 (c) "Business" or "business firm" means any business
 1544 entity authorized to do business in this state as defined in
 1545 paragraph (e), and any bank or savings and loan association as
 1546 defined in s. 220.62, subject to the tax imposed by the
 1547 provisions of this chapter. ~~The provisions of This paragraph~~
 1548 expires on the date specified in s. 290.016 for the expiration
 1549 of the Florida Enterprise Zone Act shall expire and be void on
 1550 June 30, 2005.

1551 (d) "Community contribution" means the grant by a business
 1552 firm of any of the following items:

- 1553 1. Cash or other liquid assets.
- 1554 2. Real property.

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

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3. Goods or inventory.

4. Other physical resources as identified by the department.

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

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

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

(k) "Expansion of an existing business," for the purposes of the enterprise zone property tax credit, means any business entity authorized to do business in this state as defined in paragraph (e), and any bank or savings and loan association as defined in s. 220.62, subject to the tax imposed by the provisions of this chapter, located in an enterprise zone, which expands by or through additions to real and personal property and which establishes five or more new jobs to employ five or more additional full-time employees at such location. ~~The~~

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

1583 ~~provisions of~~ This paragraph expires on the date specified in s.
 1584 290.016 for the expiration of the Florida Enterprise Zone Act
 1585 ~~shall expire and be void on June 30, 2005.~~

1586 (o) "Local government" means any county or incorporated
 1587 municipality in the state. ~~The provisions of~~ This paragraph
 1588 expires on the date specified in s. 290.016 for the expiration
 1589 of the Florida Enterprise Zone Act ~~shall expire and be void on~~
 1590 ~~June 30, 2005.~~

1591 (p) "New business," for the purposes of the enterprise
 1592 zone property tax credit, means any business entity authorized
 1593 to do business in this state as defined in paragraph (e), or any
 1594 bank or savings and loan association as defined in s. 220.62,
 1595 subject to the tax imposed by the provisions of this chapter,
 1596 first beginning operations on a site located in an enterprise
 1597 zone and clearly separate from any other commercial or
 1598 industrial operations owned by the same entity, bank, or savings
 1599 and loan association and which establishes five or more new jobs
 1600 to employ five or more additional full-time employees at such
 1601 location. ~~The provisions of~~ This paragraph expires on the date
 1602 specified in s. 290.016 for the expiration of the Florida
 1603 Enterprise Zone Act ~~shall expire and be void on June 30, 2005.~~

1604 (q) "New employee," for the purposes of the enterprise
 1605 zone jobs credit, means a person residing in an enterprise zone
 1606 or a participant in the welfare transition program who is
 1607 employed at a business located in an enterprise zone who begins
 1608 employment in the operations of the business after July 1, 1995,
 1609 and who has not been previously employed full time within the
 1610 preceding 12 months by the business or a successor business

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

1611 claiming the credit pursuant to s. 220.181. A person shall be
 1612 deemed to be employed by such a business if the person performs
 1613 duties in connection with the operations of the business on a
 1614 full-time basis, provided she or he is performing such duties
 1615 for an average of at least 36 hours per week each month. The
 1616 person must be performing such duties at a business site located
 1617 in an enterprise zone. ~~The provisions of This paragraph expires~~
 1618 on the date specified in s. 290.016 for the expiration of the
 1619 Florida Enterprise Zone Act shall expire and be void on June 30,
 1620 2005.

1621 (t) "Project" means any activity undertaken by an eligible
 1622 sponsor, as defined in s. 220.183(2)(c), which is designed to
 1623 construct, improve, or substantially rehabilitate housing that
 1624 is affordable to low-income or very-low-income households as
 1625 defined in s. 420.9071(19) and (28); designed to provide
 1626 commercial, industrial, or public resources and facilities; or
 1627 designed to improve entrepreneurial and job-development
 1628 opportunities for low-income persons. A project may be the
 1629 investment necessary to increase access to high-speed broadband
 1630 capability in rural communities with enterprise zones, including
 1631 projects that result in improvements to communications assets
 1632 that are owned by a business. A project may include the
 1633 provision of museum educational programs and materials that are
 1634 directly related to any project approved between January 1,
 1635 1996, and December 31, 1999, and located in an enterprise zone
 1636 designated pursuant to s. 290.0065 as referenced in s.
 1637 290.00675. This paragraph does not preclude projects that
 1638 propose to construct or rehabilitate low-income or very-low-

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 HB 1725, Engrossed 1

2005 Legislature

1639 income housing on scattered sites. The Office of Tourism, Trade,
 1640 and Economic Development may reserve up to 50 percent of the
 1641 available annual tax credits under s. 220.181 for housing for
 1642 very-low-income households pursuant to s. 420.9071(28) for the
 1643 first 6 months of the fiscal year. With respect to housing,
 1644 contributions may be used to pay the following eligible project-
 1645 related activities:

- 1646 1. Project development, impact, and management fees for
- 1647 low-income or very-low-income housing projects;
- 1648 2. Down payment and closing costs for eligible persons, as
- 1649 defined in s. 420.9071(19) and (28);
- 1650 3. Administrative costs, including housing counseling and
- 1651 marketing fees, not to exceed 10 percent of the community
- 1652 contribution, directly related to low-income or very-low-income
- 1653 projects; and
- 1654 4. Removal of liens recorded against residential property
- 1655 by municipal, county, or special-district local governments when
- 1656 satisfaction of the lien is a necessary precedent to the
- 1657 transfer of the property to an eligible person, as defined in s.
- 1658 420.9071(19) and (28), for the purpose of promoting home
- 1659 ownership. Contributions for lien removal must be received from
- 1660 a nonrelated third party.

1661
 1662 ~~The provisions of This paragraph expires on the date specified~~
 1663 ~~in s. 290.016 for the expiration of the Florida Enterprise Zone~~
 1664 ~~Act shall expire and be void on June 30, 2005.~~

1665 (u) "Rebuilding of an existing business" means replacement
 1666 or restoration of real or tangible property destroyed or damaged

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

1667 | in an emergency, as defined in paragraph (i), after July 1,
 1668 | 1995, in an enterprise zone, by a business entity authorized to
 1669 | do business in this state as defined in paragraph (e), or a bank
 1670 | or savings and loan association as defined in s. 220.62, subject
 1671 | to the tax imposed by the provisions of this chapter, located in
 1672 | the enterprise zone. ~~The provisions of This paragraph expires on~~
 1673 | the date specified in s. 290.016 for the expiration of the
 1674 | Florida Enterprise Zone Act shall expire and be void on June 30,
 1675 | 2005.

1676 | (gg) "Job Jobs" means a full-time position positions, as
 1677 | consistent with terms used by the Agency for Workforce
 1678 | Innovation and the United States Department of Labor for
 1679 | purposes of unemployment compensation tax administration and
 1680 | employment estimation resulting directly from business
 1681 | operations in this state. The term ~~These terms~~ may not include a
 1682 | temporary construction job jobs involved with the construction
 1683 | of facilities or any job jobs that has ~~have~~ previously been
 1684 | included in any application for tax credits under s. 212.096.
 1685 | The term "~~jobs~~" also includes employment of an employee leased
 1686 | from an employee leasing company licensed under chapter 468 if
 1687 | the employee has been continuously leased to the employer for an
 1688 | average of at least 36 hours per week for more than 6 months.

1689 | Section 25. Subsections (1) and (9) of section 220.181,
 1690 | Florida Statutes, are amended to read:

1691 | 220.181 Enterprise zone jobs credit.--

1692 | (1) (a) ~~Beginning January 1, 2002,~~ There shall be allowed a
 1693 | credit against the tax imposed by this chapter to any business
 1694 | located in an enterprise zone which demonstrates to the

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HB 1725, Engrossed 1

2005 Legislature

1695 department that the total number of full-time jobs has increased
 1696 from the average of the previous 12 months. ~~A business that~~
 1697 ~~created a minimum of five new full-time jobs in an enterprise~~
 1698 ~~zone between July 1, 2000, and December 31, 2001, may also be~~
 1699 ~~eligible to claim the credit for eligible employees under the~~
 1700 ~~provisions that took effect January 1, 2002.~~ The credit shall be
 1701 computed as 20 percent of the actual monthly wages paid in this
 1702 state to each new employee hired when a new job has been
 1703 created, as defined under s. 220.03(1)(ff), unless the business
 1704 is located in a rural enterprise zone, pursuant to s.
 1705 290.004(6)~~(8)~~, in which case the credit shall be 30 percent of
 1706 the actual monthly wages paid. If no less than 20 percent of the
 1707 employees of the business are residents of an enterprise zone,
 1708 excluding temporary and part-time employees, the credit shall be
 1709 computed as 30 percent of the actual monthly wages paid in this
 1710 state to each new employee hired when a new job has been
 1711 created, unless the business is located in a rural enterprise
 1712 zone, in which case the credit shall be 45 percent of the actual
 1713 monthly wages paid, for a period of up to 24 consecutive months.
 1714 If the new employee hired when a new job is created is a
 1715 participant in the welfare transition program, the following
 1716 credit shall be a percent of the actual monthly wages paid: 40
 1717 percent for \$4 above the hourly federal minimum wage rate; 41
 1718 percent for \$5 above the hourly federal minimum wage rate; 42
 1719 percent for \$6 above the hourly federal minimum wage rate; 43
 1720 percent for \$7 above the hourly federal minimum wage rate; and
 1721 44 percent for \$8 above the hourly federal minimum wage rate.

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

1722 (b) This credit applies only with respect to wages subject
 1723 to unemployment tax. The credit provided in this section ~~and~~
 1724 does not apply:

1725 1. For any employee who is an owner, partner, or majority
 1726 stockholder of an eligible business.

1727 2. For any new employee who is employed for any period
 1728 less than 3 ~~full~~ months.

1729 (c) If this credit is not fully used in any one year, the
 1730 unused amount may be carried forward for a period not to exceed
 1731 5 years. The carryover credit may be used in a subsequent year
 1732 when the tax imposed by this chapter for such year exceeds the
 1733 credit for such year after applying the other credits and unused
 1734 credit carryovers in the order provided in s. 220.02(8).

1735 (9) ~~The provisions of~~ This section, except paragraph
 1736 (1)(c) and subsection (8), expires on the date specified in s.
 1737 290.016 for the expiration of the Florida Enterprise Zone Act
 1738 ~~shall expire and be void on June 30, 2005, and a no business may~~
 1739 ~~not shall be allowed to~~ begin claiming the ~~such~~ enterprise zone
 1740 jobs credit after that date; however, the expiration of this
 1741 section does ~~shall~~ not affect the operation of any credit for
 1742 which a business has qualified under this section before that
 1743 date ~~prior to June 30, 2005,~~ or any carryforward of unused
 1744 credit amounts as provided in paragraph (1)(c).

1745 Section 26. Subsection (14) of section 220.182, Florida
 1746 Statutes, is amended to read:

1747 220.182 Enterprise zone property tax credit.--

1748 (14) ~~The provisions of~~ This section expires on the date
 1749 specified in s. 290.016 for the expiration of the Florida

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 HB 1725, Engrossed 1

2005 Legislature

1750 Enterprise Zone Act shall ~~expire and be void on June 30, 2005,~~
 1751 and ~~a~~ no business may not ~~shall be allowed to~~ begin claiming the
 1752 ~~such~~ enterprise zone property tax credit after that date;
 1753 however, the expiration of this section does ~~shall~~ not affect
 1754 the operation of any credit for which a business has qualified
 1755 under this section before that date ~~prior to June 30, 2005,~~ or
 1756 any carryforward of unused credit amounts as provided in
 1757 paragraph (1)(b).

1758 Section 27. Paragraph (c) of subsection (5) of section
 1759 288.1175, Florida Statutes, is amended to read:

1760 288.1175 Agriculture education and promotion facility.--

1761 (5) The department shall competitively evaluate
 1762 applications for funding of an agriculture education and
 1763 promotion facility. If the number of applicants exceeds three,
 1764 the department shall rank the applications based upon criteria
 1765 developed by the department, with priority given in descending
 1766 order to the following items:

1767 (c) The location of the facility in a brownfield site as
 1768 defined in s. 376.79(3), a rural enterprise zone as defined in
 1769 s. 290.004 (6) ~~(8)~~, an agriculturally depressed area as defined in
 1770 s. 570.242(1), a redevelopment area established pursuant to s.
 1771 373.461(5)(g), or a county that has lost its agricultural land
 1772 to environmental restoration projects.

1773 Section 28. Subsection (2) of section 370.28, Florida
 1774 Statutes, is amended to read:

1775 370.28 Enterprise zone designation; communities adversely
 1776 impacted by net limitations.--

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HB 1725, Engrossed 1

2005 Legislature

1777 (2) (a) Such communities having a population of fewer ~~less~~
1778 than 7,500 persons and such communities in rural and coastal
1779 counties with a county population of fewer ~~less~~ than 25,000 may
1780 apply to the Office of Tourism, Trade, and Economic Development
1781 by August 15, 1996, for the designation of an area as an
1782 enterprise zone. The community must comply with the requirements
1783 of s. 290.0055, except that, for a community having a total
1784 population of 7,500 persons or more but fewer ~~less~~ than 20,000
1785 persons, the selected area may ~~shall~~ not exceed 5 square miles.
1786 Notwithstanding the provisions of s. 290.0065, limiting the
1787 total number of enterprise zones designated and the number of
1788 enterprise zones within a population category, the Office of
1789 Tourism, Trade, and Economic Development may designate an
1790 enterprise zone in eight of the identified communities. The
1791 governing body having jurisdiction over such area shall create
1792 an enterprise zone development agency pursuant to s. 290.0056
1793 and submit a strategic plan pursuant to s. 290.0057. Enterprise
1794 zones designated pursuant to this section shall be effective
1795 January 1, 1997. Any enterprise zone designated under this
1796 paragraph having an effective date on or before January 1, 2005,
1797 shall continue to exist until, and shall terminate December 31,
1798 2005, but shall cease to exist on December 31, 2005. Any
1799 enterprise zone redesignated on or after January 1, 2006, must
1800 do so in accordance with the Florida Enterprise Zone Act.

1801 (b) Notwithstanding any provisions of this section to the
1802 contrary, communities in coastal counties with a county
1803 population greater than 20,000, which can demonstrate that the
1804 community has historically been a fishing community and has

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 HB 1725, Engrossed 1

2005 Legislature

1805 therefore had a direct adverse impact from the adoption of the
 1806 constitutional amendment limiting the use of nets, shall also be
 1807 eligible to apply for designation of an area as an enterprise
 1808 zone. The community must comply with the requirements of s.
 1809 290.0055, except s. 290.0055(3). Such communities shall apply to
 1810 the Office of Tourism, Trade, and Economic Development by August
 1811 15, 1996. The office may designate one enterprise zone under
 1812 this paragraph, which shall be effective January 1, 1997, and
 1813 which shall be in addition to the eight zones authorized under
 1814 paragraph (a). Any enterprise zone designated under this
 1815 paragraph having an effective date on or before January 1, 2005,
 1816 shall continue to exist until December 31, 2005, but shall cease
 1817 to exist on that date. Any enterprise zone redesignated on or
 1818 after January 1, 2006, must do so in accordance with the Florida
 1819 Enterprise Zone Act. ~~Such enterprise zone shall terminate~~
 1820 ~~December 31, 2005.~~ The governing body having jurisdiction over
 1821 such area shall create an enterprise zone development agency
 1822 pursuant to s. 290.0056 and submit a strategic plan pursuant to
 1823 s. 290.0057.

1824 Section 29. Sections 290.00555, 290.0067, 290.00675,
 1825 290.00676, 290.00678, 290.00679, 290.0068, 290.00685, 290.00686,
 1826 290.00687, 290.00688, 290.00689, 290.0069, 290.00691, 290.00692,
 1827 290.00693, 290.00694, 290.00695, 290.00696, 290.00697,
 1828 290.00698, 290.00699, 290.00701, 290.00702, 290.00703,
 1829 290.00704, 290.00705, 290.00706, 290.00707, 290.00708,
 1830 290.00709, 290.009, and 290.015, Florida Statutes, are repealed.

1831 Section 30. (1) Notwithstanding any other provision of
 1832 law, any business that has created a new job, as defined in s.

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

1833 212.096(1)(e), Florida Statutes, and hired any new employee, as
 1834 defined in s. 212.096(1)(c), Florida Statutes, on or before
 1835 December 31, 2005, for which a credit may be claimed under s.
 1836 212.096, Florida Statutes, and paid wages after December 31,
 1837 2005, for any creditable month under s. 212.096, Florida
 1838 Statutes, is entitled to apply for, qualify for, and avail
 1839 itself of the credit under s. 212.096, Florida Statutes, as if
 1840 that section remained in effect, unaffected by other sections of
 1841 this act, until such time as the business has received the
 1842 maximum credit allowed pursuant to s. 212.096, Florida Statutes,
 1843 as it existed on December 31, 2005. A business may not receive a
 1844 credit pursuant to this subsection for any employee hired after
 1845 October 1, 2005.

1846 (2) Notwithstanding any other provision of law, any
 1847 business that has created a new job, as defined in s.
 1848 220.03(1)(ff), Florida Statutes, and hired any new employee, as
 1849 defined in s. 220.03(1)(q), Florida Statutes, on or before
 1850 December 31, 2005, for which a credit may be claimed under s.
 1851 220.181, Florida Statutes, and paid wages after December 31,
 1852 2005, for any creditable month under s. 220.181, Florida
 1853 Statutes, is entitled to apply for, qualify for, and avail
 1854 itself of the credit under s. 220.181, Florida Statutes, as if
 1855 that section remained in effect, unaffected by other sections of
 1856 this act, until such time as the business has received the
 1857 maximum credit allowed pursuant to s. 220.181, Florida Statutes,
 1858 as it existed on December 31, 2005. A business may not receive a
 1859 credit pursuant to this subsection for any employee hired after
 1860 October 1, 2005.

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

1861 (3) Notwithstanding any other provision of law, any
 1862 business that has substantially completed improvements on or
 1863 before December 31, 2005, for a new or expanding business, as
 1864 defined in s. 196.012, Florida Statutes, in an enterprise zone
 1865 is entitled to apply, on or before December 31, 2006, for an
 1866 economic development ad valorem tax exemption under s.
 1867 196.1995(3), Florida Statutes, and if the exemption is granted,
 1868 to avail itself of the full benefit of the exemption pursuant to
 1869 that section, as if that section remained in effect, unaffected
 1870 by other sections of this act until such time as the business
 1871 has received the maximum exemption allowed pursuant to s.
 1872 196.1995(3), Florida Statutes, as it existed on December 31,
 1873 2005. In addition, if such exemption is granted, the business is
 1874 entitled to qualify for and to avail itself of the credit in s.
 1875 220.182, Florida Statutes, as if that section remained in
 1876 effect, unaffected by other sections of this act, until such
 1877 time as the business has received the maximum credit allowed
 1878 pursuant to s. 220.182, Florida Statutes, as it existed on
 1879 December 31, 2005.

1880 (4) Notwithstanding any other provision of law, for any
 1881 business that has made a community contribution, as defined by
 1882 s. 220.03(1)(d), Florida Statutes, on or before December 31,
 1883 2005, and has received an approval letter from the Office of
 1884 Tourism, Trade, and Economic Development, the provisions of s.
 1885 220.183(1)(e), Florida Statutes, remain in effect, unaffected by
 1886 other sections of this act, until such time as the business has
 1887 received the maximum credit allowed pursuant to s. 220.183,
 1888 Florida Statutes, as it existed on December 31, 2005.

ENROLLED
 HB 1725, Engrossed 1

2005 Legislature

1889 (5) Notwithstanding any other provision of law, for any
 1890 business that has made a community contribution, as defined by
 1891 s. 212.08(5)(q)2.a., Florida Statutes, on or before December 31,
 1892 2005, and has received an approval letter from the Office of
 1893 Tourism, Trade, and Economic Development, the credit carryover
 1894 provisions of s. 212.08(5)(q)1.b., Florida Statutes, remain in
 1895 effect, unaffected by other sections of this act, until such
 1896 time as the business has received the maximum credit allowed
 1897 pursuant to s. 212.08(5)(q), Florida Statutes, as it existed on
 1898 December 31, 2005.

1899 (6) Notwithstanding any other provision of law, for any
 1900 business that has made a community contribution, as defined by
 1901 s. 624.5105(5)(a), Florida Statutes, on or before December 31,
 1902 2005, and has received an approval letter from the Office of
 1903 Tourism, Trade, and Economic Development, the credit carryover
 1904 provisions of s. 624.5105(1)(e), Florida Statutes, remain in
 1905 effect, unaffected by other sections of this act, until such
 1906 time as the business has received the maximum credit allowed
 1907 pursuant to s. 624.5105, Florida Statutes, as it existed on
 1908 December 31, 2005.

1909 (7) Notwithstanding any other provision of law, for any
 1910 business that has qualified for the exemption pursuant to s.
 1911 212.08(15), Florida Statutes, the provisions of s.
 1912 212.08(15)(g), Florida statutes, remain in effect, unaffected by
 1913 other sections of this act, until such time as the business has
 1914 received the maximum credit allowed pursuant to s. 212.08(15),
 1915 Florida Statutes, as it existed on December 31, 2005.

1916 Section 31. This act shall take effect July 1, 2005.