

By the Committee on Commerce and Consumer Services

577-1792-05

1                                   A bill to be entitled

2           An act relating to the Florida Enterprise Zone

3           Act; amending s. 290.001, F.S.; revising the

4           name of the act; amending s. 290.004, F.S.;

5           deleting obsolete definitions; amending s.

6           290.0055, F.S.; revising procedures for

7           counties or municipalities to nominate an area

8           for designation as a new enterprise zone;

9           deleting obsolete provisions; removing the

10          authority for certain counties to nominate more

11          than one enterprise zone; revising criteria for

12          eligibility of an area for nomination by

13          certain local governments for designation as an

14          enterprise zone; revising procedures and

15          requirements for amending enterprise zone

16          boundaries; amending s. 290.0056, F.S.;

17          deleting a requirement that a governing body

18          appoint the board of an enterprise zone

19          development agency by ordinance; revising

20          requirements for making such appointments;

21          deleting a requirement that a certificate of

22          appointment of a board member be filed with the

23          clerk of the county or municipality; deleting

24          the requirement that an annual report by a

25          board be published and available for inspection

26          in the office of the municipal or county clerk;

27          revising the powers and responsibilities of an

28          enterprise zone development agency; providing

29          additional responsibilities; revising certain

30          reporting requirements; amending s. 290.0057,

31          F.S.; specifying application of enterprise zone

1 development plan requirements only to  
2 designations of new enterprise zones; amending  
3 s. 290.0058, F.S.; updating obsolete  
4 references; revising requirements for  
5 determining pervasive poverty in an area  
6 nominated as a rural enterprise zone; providing  
7 an exception for areas nominated for  
8 designation as a rural enterprise zone;  
9 amending s. 290.0065, F.S.; establishing the  
10 maximum number of enterprise zones allowed,  
11 subject to any new zones authorized by the  
12 Legislature; revising the procedure for  
13 designating a new enterprise zone if an  
14 existing zone is not redesignated; deleting a  
15 requirement that an application for designation  
16 as an enterprise zone be categorized by  
17 population; deleting obsolete provisions;  
18 authorizing the office to redesignate  
19 enterprise zones having an effective date on or  
20 before January 1, 2005; providing requirements  
21 and procedures; authorizing a governing body to  
22 request enterprise zone boundary changes;  
23 requiring the office to determine, in  
24 consultation with Enterprise Florida, Inc., the  
25 merits of enterprise zone redesignations;  
26 providing criteria; providing for an enterprise  
27 zone redesignation approval procedure;  
28 prohibiting an entity having jurisdiction over  
29 an area denied redesignation as an enterprise  
30 zone from reapplying for redesignation for 1  
31 year; providing a redesignation procedure for

1 zones authorized in conjunction with certain  
2 federal acts; providing requirements for an  
3 application for redesignation; deleting  
4 obsolete provisions; amending s. 290.0066,  
5 F.S.; providing that failure to make progress  
6 or failure to comply with measurable goals may  
7 be considered as grounds for revocation of an  
8 enterprise zone designation; amending s.  
9 290.012, F.S.; providing a transition date that  
10 provides for a zone having an effective date on  
11 or before January 1, 2005, to continue to exist  
12 until December 21, 2005, and to expire on that  
13 date; requiring any zone designated or  
14 redesignated after January 1, 2006, to be  
15 designated or redesignated in accordance with  
16 the Florida Enterprise Zone Act; amending s.  
17 290.014, F.S., to conform; amending s. 290.016,  
18 F.S.; delaying the repeal of the Florida  
19 Enterprise Zone Act; amending s. 163.345, F.S.,  
20 to conform; amending ss. 166.231, 193.077,  
21 193.085, 195.073, 196.012, 205.022, 205.054,  
22 and 212.02, F.S.; extending expiration dates  
23 with respect to various tax exemptions to  
24 conform provisions to changes made by the act;  
25 amending s. 212.08, F.S.; revising the  
26 procedures for applying for a tax exemption on  
27 building materials used to rehabilitate  
28 property located in an enterprise zone;  
29 deleting a limitation on claiming exemptions  
30 through a refund of previously paid taxes;  
31 extending an expiration date for the exemption;

1 lowering the purchase threshold for an  
2 exemption for business property used in an  
3 enterprise zone from \$5,000 per unit to \$500  
4 per item; extending an expiration date for the  
5 exemption; deleting obsolete provisions  
6 governing the community contribution tax credit  
7 for donations, to conform; extending the  
8 expiration date of the tax credit for  
9 electrical energy used in an enterprise zone,  
10 to conform; amending s. 212.096, F.S.;  
11 extending the expiration date for the  
12 enterprise zone jobs tax credit, to conform;  
13 amending ss. 220.02 and 220.03, F.S.; extending  
14 the expiration date of the enterprise zone jobs  
15 tax credit against corporate income tax to  
16 conform to changes made by the act; revising  
17 definitions to extend the expiration date of  
18 the credit to conform; amending s. 220.181,  
19 F.S.; extending the expiration date of the tax  
20 credit, to conform; amending s. 220.182, F.S.;  
21 extending the expiration date of the enterprise  
22 zone property tax credit, to conform; amending  
23 s. 288.1175, F.S., to conform; amending s.  
24 370.28, F.S.; providing that an enterprise zone  
25 having an effective date on or before January  
26 1, 2005, shall continue to exist until December  
27 21, 2005, and shall expire on that date;  
28 requiring that an enterprise zone in a  
29 community affected by net limitations which is  
30 redesignated after January 1, 2006, do so in  
31 accordance with the Florida Enterprise Zone

1 Act; repealing s. 290.00555, F.S., relating to  
2 the designation of a satellite enterprise zone;  
3 repealing s. 290.0067, F.S., relating to an  
4 enterprise zone in Lake Apopka; repealing s.  
5 290.00675, F.S., relating to a boundary  
6 amendment for the City of Brooksville in  
7 Hernando County; repealing s. 290.00676, F.S.,  
8 relating to an amendment of certain rural  
9 enterprise zone boundaries; repealing s.  
10 290.00678, F.S., relating to a designation of  
11 rural champion communities as enterprise zones;  
12 repealing s. 290.00679, F.S., relating to  
13 amendments to certain rural enterprise zone  
14 boundaries; repealing s. 290.0068, F.S.,  
15 relating to the designation of an enterprise  
16 zone encompassing a brownfield pilot project;  
17 repealing s. 290.00685, F.S., relating to an  
18 application to amend boundaries of an  
19 enterprise zone containing a brownfield pilot  
20 project; repealing s. 290.00686, F.S., relating  
21 to the designation of enterprise zones in  
22 Brevard County and the City of Cocoa; repealing  
23 s. 290.00687, F.S., relating to the designation  
24 of an enterprise zone in Pensacola; repealing  
25 s. 290.00688, F.S., relating to the designation  
26 of an enterprise zone in Leon County; repealing  
27 s. 290.00689, F.S., relating to the designation  
28 of a pilot project in an enterprise zone;  
29 repealing s. 290.0069, F.S., relating to the  
30 designation of an enterprise zone in Liberty  
31 County; repealing s. 290.00691, F.S., relating

1 to the designation of an enterprise zone in  
2 Columbia County and Lake City; repealing s.  
3 290.00692, F.S., relating to the designation of  
4 an enterprise zone in Suwannee County and Live  
5 Oak; repealing s. 290.00693, F.S., relating to  
6 the designation of an enterprise zone in  
7 Gadsden County; repealing s. 290.00694, F.S.,  
8 relating to the designation of an enterprise  
9 zone in Sarasota County and Sarasota; repealing  
10 s. 290.00695, F.S., relating to the designation  
11 of enterprise zones in Hernando County and  
12 Brooksville; repealing s. 290.00696, F.S.,  
13 relating to the designation of an enterprise  
14 zone in Holmes County; repealing s. 290.00697,  
15 F.S., relating to the designation of an  
16 enterprise zone in Calhoun County; repealing s.  
17 290.00698, F.S., relating to the designation of  
18 an enterprise zone in Okaloosa County;  
19 repealing s. 290.00699, F.S., relating to the  
20 designation of an enterprise zone in  
21 Hillsborough County; repealing s. 290.00701,  
22 F.S., relating to the designation of an  
23 enterprise zone in Escambia County; repealing  
24 s. 290.00702, F.S., relating to the designation  
25 of enterprise zones in Osceola County and the  
26 City of Kissimmee; repealing s. 290.00703,  
27 F.S., relating to the designation of an  
28 enterprise zone in South Daytona; repealing s.  
29 290.00704, F.S., relating to the designation of  
30 an enterprise zone in Lake Wales; repealing s.  
31 290.00705, F.S., relating to the designation of

1 an enterprise zone in Walton County; repealing  
2 s. 290.00706, F.S., relating to the designation  
3 of enterprise zones in Miami-Dade County and  
4 the City of West Miami; repealing s. 290.00707,  
5 F.S., relating to the designation of an  
6 enterprise zone in Hialeah; repealing s.  
7 290.00708, F.S., relating to a boundary  
8 amendment in an enterprise zone within a  
9 consolidated government; repealing s.  
10 290.00709, F.S., relating to a boundary  
11 amendment in an enterprise zone within an  
12 inland county; repealing s. 290.009, F.S.,  
13 relating to the Enterprise Zone Interagency  
14 Coordinating Council; repealing s. 290.015,  
15 F.S., relating to an evaluation and review of  
16 the enterprise zone program; repealing s.  
17 212.08(5)(g), F.S., relating to a tax exemption  
18 for building materials used in the  
19 rehabilitation of real property in an  
20 enterprise zone; repealing s. 212.08(5)(h),  
21 F.S., relating to a tax exemption for business  
22 property used in an enterprise zone; repealing  
23 s. 212.08(15), F.S., relating to tax exemptions  
24 for electrical energy used in an enterprise  
25 zone; repealing s. 212.096, F.S., relating to  
26 enterprise zone jobs credit against sales tax;  
27 authorizing the continuation of tax credits;  
28 providing an effective date.

29  
30 Be It Enacted by the Legislature of the State of Florida:  
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1 Section 1. Section 290.001, Florida Statutes, is  
2 amended to read:

3 290.001 Florida Enterprise Zone Act ~~of 1994~~; popular  
4 name short title.--Sections 290.001-290.016 may be cited as  
5 the "Florida Enterprise Zone Act ~~of 1994~~."

6 Section 2. Section 290.004, Florida Statutes, is  
7 amended to read:

8 290.004 Definitions relating to Florida Enterprise  
9 Zone Act.--As used in ss. 290.001-290.016:

10 (1) "Community investment corporation" means a black  
11 business investment corporation, a certified development  
12 corporation, a small business investment corporation, or other  
13 similar entity incorporated under Florida law that has limited  
14 its investment policy to making investments solely in minority  
15 business enterprises.

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

17 ~~(2)(3)~~ (3) "Director" means the director of the Office of  
18 Tourism, Trade, and Economic Development.

19 ~~(3)(4)~~ (4) "Governing body" means the council or other  
20 legislative body charged with governing the county or  
21 municipality.

22 ~~(5) "Interagency coordinating council" means the~~  
23 ~~Enterprise Zone Interagency Coordinating Council created~~  
24 ~~pursuant to s. 290.009.~~

25 ~~(4)(6)~~ (6) "Minority business enterprise" has the same  
26 meaning as in s. 288.703.

27 ~~(5)(7)~~ (7) "Office" means the Office of Tourism, Trade,  
28 and Economic Development.

29 ~~(6)(8)~~ (8) "Rural enterprise zone" means an enterprise  
30 zone that is nominated by a county having a population of  
31 75,000 or fewer, or a county having a population of 100,000 or



1 fewer which is contiguous to a county having a population of  
2 75,000 or fewer, or by a municipality in such a county, or by  
3 such a county and one or more municipalities. An enterprise  
4 zone designated in accordance with s. 290.0065(5)(b) or s.  
5 370.28 is considered to be a rural enterprise zone.

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

7 ~~(7)(10)~~ "Small business" has the same meaning as in s.  
8 288.703.

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

11 290.0055 Local nominating procedure.--

12 (1) If, pursuant to s. 290.0065, an opportunity exists  
13 for designation of a new enterprise zone, any county or  
14 municipality, or a county and one or more municipalities  
15 together, may apply to the office department for the  
16 designation of an area as an enterprise zone after completion  
17 of the following:

18 (a) The adoption by the governing body or bodies of a  
19 resolution which:

20 1. Finds that an area exists in such county or  
21 municipality, or in both the county and one or more  
22 municipalities, which chronically exhibits extreme and  
23 unacceptable levels of poverty, unemployment, physical  
24 deterioration, and economic disinvestment;

25 2. Determines that the rehabilitation, conservation,  
26 or redevelopment, or a combination thereof, of such area is  
27 necessary in the interest of the public health, safety, and  
28 welfare of the residents of such county or municipality, or  
29 such county and one or more municipalities; and

30 3. Determines that the revitalization of such area can  
31 occur only if the private sector can be induced to invest its

1 own resources in productive enterprises that build or rebuild  
2 the economic viability of the area.

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

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

7 (3) A county or municipality, or a county and one or  
8 more municipalities together, may not nominate more than one  
9 enterprise zone. ~~However, any county as defined by s.~~

10 ~~125.011(1) may nominate more than one enterprise zone.~~

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

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

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

21 2. For communities having a total population of  
22 150,000 persons or more, or for a rural enterprise zone, the  
23 selected area shall not exceed 20 square miles.

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

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

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

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

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

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

17           (6)(a) The office department may approve a change in  
18 the boundary of any enterprise zone which was designated  
19 pursuant to s. 290.0065. A boundary change must continue on or  
20 before July 1, 1995, if such change is limited to a deletion  
21 of area from the enterprise zone and if, after the change is  
22 made, the enterprise zone continues to satisfy the  
23 requirements of subsections (3), (4), and (5).

24           (b) Upon a recommendation by the enterprise zone  
25 development agency, the governing body of the jurisdiction  
26 which authorized the application for an enterprise zone may  
27 apply to the office for a change in boundary once every 3  
28 years by adopting a resolution that:

29           1. States with particularity the reasons for the  
30 change; and  
31

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

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

6           ~~(7) Before June 30, 1999, the governing body of any~~  
7 ~~county operating under home rule charter adopted pursuant to~~  
8 ~~s. 10, s. 11, or s. 24, Art. VIII of the State Constitution of~~  
9 ~~1885, as preserved by s. 6(c), Art. VIII of the State~~  
10 ~~Constitution of 1968, with a population of at least 2 million~~  
11 ~~persons, may apply to the Office of Tourism, Trade, and~~  
12 ~~Economic Development to amend the boundary lines of an~~  
13 ~~enterprise zone within the county for the purpose of~~  
14 ~~increasing by no more than 80 acres the noncontiguous area of~~  
15 ~~the enterprise zone located closest to the path where the~~  
16 ~~center of the August 24, 1992, storm known as Hurricane Andrew~~  
17 ~~crossed land. The Office of Tourism, Trade, and Economic~~  
18 ~~Development shall approve an application made pursuant to this~~  
19 ~~subsection if it is consistent with the categories, criteria,~~  
20 ~~and limitations imposed by this section upon the establishment~~  
21 ~~of such enterprise zone.~~

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

25           290.0056 Enterprise zone development agency.--

26           (2) When the governing body creates an enterprise zone  
27 development agency, that body shall, ~~by ordinance,~~ appoint a  
28 board of commissioners of the agency, which shall consist of  
29 not fewer than 8 or more than 13 commissioners. The governing  
30 body may ~~must~~ appoint at least one representative from each of  
31 the following: the local chamber of commerce; local financial

1 or insurance entities; local ~~the~~ businesses and, where  
2 possible, businesses operating within the nominated area; the  
3 residents residing within the nominated area; nonprofit  
4 community-based organizations operating within the nominated  
5 area; the regional workforce board ~~local private industry~~  
6 ~~council~~; the local code enforcement agency; and the local law  
7 enforcement agency. The terms of office of the commissioners  
8 shall be for 4 years, except that, in making the initial  
9 appointments, the governing body shall appoint two members for  
10 terms of 3 years, two members for terms of 2 years, and one  
11 member for a term of 1 year; the remaining initial members  
12 shall serve for terms of 4 years. A vacancy occurring during a  
13 term shall be filled for the unexpired term. The importance of  
14 including individuals from the nominated area shall be  
15 considered in making appointments. Further, the importance of  
16 minority representation on the agency shall be considered in  
17 making appointments so that the agency generally reflects the  
18 gender and ethnic composition of the community as a whole.

19 (3) A commissioner shall receive no compensation for  
20 his or her services, but is entitled to the necessary  
21 expenses, including travel expenses, incurred in the discharge  
22 of his or her duties. Each commissioner shall hold office  
23 until a successor has been appointed and has qualified. A  
24 certificate of the appointment or reappointment of any  
25 commissioner ~~shall be filed with the clerk of the county or~~  
26 ~~municipality, and the certificate~~ is conclusive evidence of  
27 the due and proper appointment of the commissioner.

28 (5) The governing body shall designate a chair and  
29 vice chair from among the commissioners. An agency may employ  
30 an executive director, technical experts, and such other  
31 agents and employees, permanent and temporary, as it requires,

1 and determine their qualifications, duties, and compensation.  
2 For such legal service as it requires, an agency may employ or  
3 retain its own counsel and legal staff. An agency authorized  
4 to transact business and exercise powers under this act shall  
5 file with the governing body, on or before March 31 of each  
6 year, a report of its activities for the preceding fiscal  
7 year, which report shall include a complete financial  
8 statement setting forth its assets, liabilities, income, and  
9 operating expenses as of the end of such fiscal year. The  
10 agency ~~At the time of filing the report, the agency shall make~~  
11 ~~the report publish in a newspaper of general circulation in~~  
12 ~~the community a notice to the effect that such report has been~~  
13 ~~filed with the county or municipality and that the report is~~  
14 available for inspection during business hours in the office  
15 of the clerk of the municipality or county and in the office  
16 of the agency.

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

19 (a) To assist in the development, ~~and~~ implementation,  
20 and annual review and update of the strategic plan or  
21 measurable goals.

22 (b) To oversee and monitor the implementation of the  
23 strategic plan or measurable goals. The agency shall make  
24 quarterly reports to the governing body of the municipality or  
25 county, or the governing bodies of the county and one or more  
26 municipalities, evaluating the progress in implementing the  
27 strategic plan or measurable goals.

28 (c) To identify and recommend to the governing body of  
29 the municipality or county, or the governing bodies of the  
30 county and one or more municipalities, ways to remove  
31 regulatory barriers.

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

4 (e) To assist in promoting the enterprise zone  
5 incentives to residents and businesses within the enterprise  
6 zone.

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

9 (g) To work with organizations affiliated with Florida  
10 Agricultural and Mechanical University, the University of  
11 Florida, and the University of South Florida, a group of  
12 universities unofficially named the "University Partnership  
13 for Community Development," or similar organizations that have  
14 combined their resources to provide development consulting on  
15 a nonprofit basis.

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

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

23 (a) Its operations and accomplishments during the  
24 fiscal year.

25 (b) The accomplishments and progress concerning the  
26 implementation of the strategic plan or measurable goals, and  
27 any updates to the strategic plan or measurable goals.

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

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

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

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

4 (12) In the event that the nominated area selected by  
5 the governing body is not designated a state enterprise zone,  
6 the governing body may dissolve the agency after receiving  
7 notification from the ~~department or the~~ office that the area  
8 was not designated as an enterprise zone.

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

11 290.0057 Enterprise zone development plan.--

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

17 (a) Briefly describe the community's goals for  
18 revitalizing the area.

19 (b) Describe the ways in which the community's  
20 approaches to economic development, social and human services,  
21 transportation, housing, community development, public safety,  
22 and educational and environmental concerns will be addressed  
23 in a coordinated fashion, and explain how these linkages  
24 support the community's goals.

25 (c) Identify and describe key community goals and the  
26 barriers that restrict the community from achieving these  
27 goals, including a description of poverty and general  
28 distress, barriers to economic opportunity and development,  
29 and barriers to human development.

30 (d) Describe the process by which the affected  
31 community is a full partner in the process of developing and



1 implementing the plan and the extent to which local  
2 institutions and organizations have contributed to the  
3 planning process.

4 (e) Commit the governing body or bodies to enact and  
5 maintain local fiscal and regulatory incentives, if approval  
6 for the area is received under s. 290.0065. These incentives  
7 may include the municipal public service tax exemption  
8 provided by s. 166.231, the economic development ad valorem  
9 tax exemption provided by s. 196.1995, the occupational  
10 license tax exemption provided by s. 205.054, local impact fee  
11 abatement or reduction, or low-interest or interest-free loans  
12 or grants to businesses to encourage the revitalization of the  
13 nominated area.

14 (f) Identify the amount of local and private resources  
15 that will be available in the nominated area and the  
16 private/public partnerships to be used, which may include  
17 participation by, and cooperation with, universities,  
18 community colleges, small business development centers, black  
19 business investment corporations, certified development  
20 corporations, and other private and public entities.

21 (g) Indicate how state enterprise zone tax incentives  
22 and state, local, and federal resources will be utilized  
23 within the nominated area.

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

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

29 Section 6. Subsections (1), (2), and (5) of section  
30 290.0058, Florida Statutes, are amended to read:

31

1           290.0058 Determination of pervasive poverty,  
2 unemployment, and general distress.--

3           (1) In determining whether an area suffers from  
4 pervasive poverty, unemployment, and general distress, for  
5 purposes of ss. 290.0055 and 290.0065, the governing body and  
6 the ~~office department~~ shall use data from the most current  
7 decennial census, and from information published by the Bureau  
8 of the Census and the Bureau of Labor Statistics. The data  
9 shall be comparable in point or period of time and methodology  
10 employed.

11           (2) Pervasive poverty shall be evidenced by a showing  
12 that poverty is widespread throughout the nominated area. The  
13 poverty rate of the nominated area shall be established using  
14 the following criteria:

15           (a) In each census geographic block group within a  
16 nominated area, the poverty rate ~~may shall be~~ not be less than  
17 20 percent. However, for an area nominated for designation as  
18 a rural enterprise zone which does not have a poverty rate of  
19 more than 20 percent in each census geographic block group  
20 within the nominated area, the poverty rate for the nominated  
21 area may be calculated using the poverty rate for the entire  
22 county, which may not be less than 20 percent.

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

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

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

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

8           Section 7. Section 290.0065, Florida Statutes, is  
9 amended to read:

10           290.0065 State designation of enterprise zones.--

11           (1) The maximum number of enterprise zones authorized  
12 under this section is the number of enterprise zones having an  
13 effective date on or before January 1, 2005, subject to any  
14 increase due to any new enterprise zones authorized by the  
15 Legislature in fiscal year 2005-2006. ~~Upon application of the~~  
16 ~~governing body of a county or municipality or of a county and~~  
17 ~~one or more municipalities jointly pursuant to s. 290.0055,~~  
18 ~~Enterprise Florida, Inc., and the office, in consultation with~~  
19 ~~the interagency coordinating council, shall determine which~~  
20 ~~areas nominated by such governing bodies meet the criteria~~  
21 ~~outlined in s. 290.0055 and are the most appropriate for~~  
22 ~~designation as state enterprise zones. The office is~~  
23 ~~authorized to designate up to five areas within each of the~~  
24 ~~categories established in subparagraphs (3)(a)1., 2., 3., 4.,~~  
25 ~~and 5., except that the office may only designate a total of~~  
26 ~~20 areas as enterprise zones. The office shall not designate~~  
27 ~~more than three enterprise zones in any one county. All~~  
28 ~~designations, including any provision for redesignations, of~~  
29 ~~state enterprise zones pursuant to this section shall be~~  
30 ~~effective July 1, 1995.~~

1           (2) If, pursuant to subsection (4), the office does  
2 not redesignate an enterprise zone, a governing body of a  
3 county or municipality or the governing bodies of a county and  
4 one or more municipalities jointly, pursuant to s. 290.0055,  
5 may apply for designation of an enterprise zone to take the  
6 place of the enterprise zone not redesignated and request  
7 designation of an enterprise zone. The office, in consultation  
8 with Enterprise Florida, Inc., shall determine which areas  
9 nominated by such governing bodies meet the criteria outlined  
10 in s. 290.0055 and are the most appropriate for designation as  
11 state enterprise zones. Each application made pursuant to s.  
12 290.0055 shall be ranked competitively ~~within the appropriate~~  
13 ~~category established pursuant to subsection (3)~~ based on the  
14 pervasive poverty, unemployment, and general distress of the  
15 area; the strategic plan, including local fiscal and  
16 regulatory incentives, prepared pursuant to s. 290.0057; and  
17 the prospects for new investment and economic development in  
18 the area. Pervasive poverty, unemployment, and general  
19 distress shall be weighted 35 percent; strategic plan and  
20 local fiscal and regulatory incentives shall be weighted 40  
21 percent; and prospects for new investment and economic  
22 development in the area shall be weighted 25 percent.

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

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

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

31

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

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

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

7           (b) Any area authorized to be an enterprise zone by  
8 both a county and a municipality shall be placed in the  
9 appropriate category established under s. 290.0055(4)(b)  
10 ~~paragraph (a)~~ in which an application by the municipality  
11 would have been considered if the municipality had acted  
12 alone, if at least 60 percent of the population of the area  
13 authorized to be an enterprise zone resides within the  
14 municipality. An area authorized to be an enterprise zone by a  
15 county and one or more municipalities shall be placed in the  
16 category in which an application by the municipality with the  
17 highest percentage of residents in such area would have been  
18 considered if such municipality had authorized the area to be  
19 an enterprise zone. ~~An area authorized to be an enterprise~~  
20 ~~zone by a county as defined by s. 125.011(1) shall be placed~~  
21 ~~in the category in which an application by the municipality in~~  
22 ~~which the area is located would have been considered if the~~  
23 ~~municipality had authorized such area to be an enterprise~~  
24 ~~zone. An area authorized to be an enterprise zone by a county~~  
25 ~~as defined by s. 125.011(1) which area is located in two or~~  
26 ~~more municipalities shall be placed in the category in which~~  
27 ~~an application by the municipality with the highest percentage~~  
28 ~~of residents in such area would have been considered if such~~  
29 ~~municipality had authorized such area to be an enterprise~~  
30 ~~zone.~~

1           (4)(a) Notwithstanding s. 290.0055, the office may  
2 redesignate any area existing as a state enterprise zone  
3 having an effective date on or before January 1, 2005, as of  
4 the effective date of this section and originally approved  
5 through a joint application from a county and municipality, or  
6 through an application from a county as defined in s.  
7 125.011(1), shall be redesignated as a state enterprise zone  
8 upon completion and submittal to the office by the governing  
9 body for an enterprise zone of the following:

10           1. An updated zone profile for the enterprise zone  
11 based on the most recent census data that complies with s.  
12 290.0055, except that pervasive poverty criteria may be set  
13 aside for rural enterprise zones.

14           2. A resolution passed by the governing body for that  
15 enterprise zone requesting redesignation and explaining the  
16 reasons the conditions of the zone merit redesignation.

17           3. Measurable goals for the enterprise zone developed  
18 by the enterprise zone development agency, which may be the  
19 goals established in the enterprise zone's strategic plan.

20  
21 The governing body may also submit a request for a boundary  
22 change in an enterprise zone in the same application to the  
23 office as long as the new area complies with the requirements  
24 of s. 290.0055, except that pervasive poverty criteria may be  
25 set aside for rural enterprise zones. ~~the creation of an~~  
26 enterprise zone development agency pursuant to s. 290.0056 and  
27 the completion of a strategic plan pursuant to s. 290.0057.  
28 Any area redesignated pursuant to this subsection, other than  
29 an area located in a county defined in s. 125.011(1), may be  
30 relocated or modified by the appropriate governmental bodies.  
31 Such relocation or modification shall be identified in the

1 ~~strategic plan and shall meet the requirements for designation~~  
2 ~~as established by former s. 290.005. Any relocation or~~  
3 ~~modification shall be submitted on or before June 1, 1996.~~

4       (b) In consultation with Enterprise Florida, Inc., the  
5 office shall, based on the enterprise zone profile and the  
6 grounds for redesignation expressed in the resolution,  
7 determine whether the enterprise zone merits redesignation.  
8 The office may also examine and consider the following:

9           1. Progress made, if any, in the enterprise zone's  
10 strategic plan.

11           2. Use of enterprise zone incentives during the life  
12 of the enterprise zone.

13  
14 If the office determines that the enterprise zone merits  
15 redesignation, the office shall notify the governing body in  
16 writing of its approval of redesignation.

17       (c) If the enterprise zone is redesignated, the office  
18 shall determine if the measurable goals submitted are  
19 reasonable. If the office determines that the goals are  
20 reasonable, the office shall notify the governing body in  
21 writing that the goals have been approved. ~~The office shall~~  
22 ~~place any area designated as a state enterprise zone pursuant~~  
23 ~~to this subsection in the appropriate category established in~~  
24 ~~subsection (3), and include such designations within the~~  
25 ~~limitations on state enterprise zone designations set out in~~  
26 ~~subsection (1).~~

27       (d)(e) If the office denies redesignation of an  
28 enterprise zone, the office shall notify the governing body in  
29 writing of the denial. Any county or municipality having  
30 jurisdiction over an area denied redesignation ~~designated~~ as a  
31 state enterprise zone pursuant to this subsection, ~~other than~~

1 ~~a county defined by s. 125.011(1)~~, may not apply for  
2 designation of that another area for 1 year following the date  
3 of denial.

4 (5) Notwithstanding s. 290.0055, an area designated as  
5 a federal empowerment zone or enterprise community pursuant to  
6 Title XIII of the Omnibus Budget Reconciliation Act of 1993,  
7 the Taxpayer Relief Act of 1997, or the 1999 Agricultural  
8 Appropriations Act shall be designated a state enterprise zone  
9 as follows:

10 (a) An area designated as an urban empowerment zone or  
11 urban enterprise community pursuant to Title XIII of the  
12 Omnibus Budget Reconciliation Act of 1993, ~~or~~ the Taxpayer  
13 Relief Act of 1997, or the 2000 Community Renewal Tax Relief  
14 Act shall be redesignated ~~designated~~ a state enterprise zone  
15 by the office upon completion of the requirements set out in  
16 paragraph (d), except in the case of a county as defined in s.  
17 125.011(1) which, notwithstanding s. 290.0055, may incorporate  
18 and include such designated urban empowerment zone or urban  
19 enterprise community areas within the boundaries of its state  
20 enterprise zones without any limitation as to size.

21 (b) An area designated as a rural empowerment zone or  
22 rural enterprise community pursuant to Title XIII of the  
23 Omnibus Budget Reconciliation Act of 1993 or the 1999  
24 Agricultural Appropriations Act shall be redesignated  
25 ~~designated~~ a state rural enterprise zone by the office upon  
26 completion of the requirements set out in paragraph (d) and  
27 may incorporate and include such designated rural empowerment  
28 zone or rural enterprise community within the boundaries of  
29 its state enterprise zones without any limitation as to size.

30 (c) Any county or municipality having jurisdiction  
31 over an area redesignated ~~designated~~ as a state enterprise



1 zone pursuant to this subsection, other than a county defined  
2 in s. 125.011(1), may not apply for designation of another  
3 area.

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

11 ~~(e) The office shall place any area designated as a~~  
12 ~~state enterprise zone pursuant to this subsection in the~~  
13 ~~appropriate category established in subsection (3), and~~  
14 ~~include such designations within the limitations on state~~  
15 ~~enterprise zone designations set out in subsection (1).~~

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

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

23 (c) Such guidelines shall provide for the evaluation  
24 of the strategic plan or measurable goals and local fiscal and  
25 regulatory incentives for effectiveness, including how the  
26 following key principles will be implemented by the governing  
27 body or bodies:

28 1. Economic opportunity, including job creation within  
29 the community and throughout the region, as well as  
30 entrepreneurial initiatives, small business expansion, and  
31 training for jobs that offer upward mobility.

1           2. Sustainable community development that advances the  
2 creation of livable and vibrant communities through  
3 comprehensive approaches that coordinate economic, physical,  
4 community, and human development.

5           3. Community-based partnerships involving the  
6 participation of all segments of the community.

7           4. Strategic vision for change that identifies how the  
8 community will be revitalized. This vision should include  
9 methods for building on community assets and coordinate a  
10 response to community needs in a comprehensive fashion. This  
11 vision should provide goals and performance benchmarks for  
12 measuring progress and establish a framework for evaluating  
13 and adjusting the strategic plan or measurable goals.

14           5. Local fiscal and regulatory incentives enacted  
15 pursuant to s. 290.0057(1)(e). These incentives should induce  
16 economic revitalization, including job creation and small  
17 business expansion.

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

22           (7) Upon approval by the director of a resolution  
23 authorizing an area to be an enterprise zone pursuant to this  
24 section, the office shall assign a unique identifying number  
25 to that resolution. The office shall provide the Department of  
26 Revenue and Enterprise Florida, Inc., with a copy of each  
27 resolution approved, together with its identifying number.

28           ~~(8)(a) Notwithstanding s. 290.0055, any area existing~~  
29 ~~as a state enterprise zone as of December 30, 1994, which has~~  
30 ~~received at least \$1 million in state community development~~  
31 ~~funds and at least \$500,000 in federal community development~~

1 ~~funds, which has less than 300 businesses located within the~~  
2 ~~boundaries of the enterprise zone, and which has been~~  
3 ~~designated by the United States Department of Agriculture as a~~  
4 ~~"Champion Community" shall be redesignated as a state~~  
5 ~~enterprise zone upon the creation of an enterprise zone~~  
6 ~~development agency pursuant to s. 290.0056 and the completion~~  
7 ~~of a strategic plan pursuant to s. 290.0057.~~

8 ~~(b) Such designation shall be in addition to the~~  
9 ~~limitations of state enterprise zone designation set out in~~  
10 ~~subsection (1).~~

11 ~~(9)(a) Before December 31, 2002, the governing body of~~  
12 ~~a county in which an enterprise zone designated pursuant to~~  
13 ~~paragraph (5)(b) is located may apply to the Office of~~  
14 ~~Tourism, Trade, and Economic Development to amend the~~  
15 ~~boundaries of the enterprise zone for the purpose of replacing~~  
16 ~~areas not suitable for development.~~

17 ~~(b) Before December 31, 2002, the governing body of a~~  
18 ~~county in which an enterprise zone designated pursuant to~~  
19 ~~subparagraph (3)(a)2. is located may apply to the Office of~~  
20 ~~Tourism, Trade, and Economic Development to amend the~~  
21 ~~boundaries of the enterprise zone for the purpose of replacing~~  
22 ~~areas not suitable for development.~~

23  
24 ~~The Office of Tourism, Trade, and Economic Development shall~~  
25 ~~approve the application if it does not increase the overall~~  
26 ~~size of the enterprise zone. Except that upon the request of~~  
27 ~~the governing body of a home rule charter county, or any~~  
28 ~~county the government of which has been consolidated with the~~  
29 ~~government of one or more municipalities in accordance with s.~~  
30 ~~9, Art. VIII of the State Constitution of 1885, as preserved~~  
31 ~~by s. 6(e), Art. VIII of the State Constitution as revised in~~

1 ~~1968 and subsequently amended, the Office of Tourism, Trade,~~  
2 ~~and Economic Development may amend the boundaries of an area~~  
3 ~~designated as an enterprise zone upon the receipt of a~~  
4 ~~resolution adopted by such governing body describing the~~  
5 ~~amended boundaries, so long as the added area does not~~  
6 ~~increase the overall size of the expanded zone more than its~~  
7 ~~original size or 20 square miles, whichever is larger, and is~~  
8 ~~consistent with the categories, criteria, and limitations~~  
9 ~~imposed by s. 290.0055.~~

10 ~~(10) Before December 31, 1999, any county as defined~~  
11 ~~in s. 125.011(1) may create a satellite enterprise zone not~~  
12 ~~exceeding 3 square miles in area outside of and,~~  
13 ~~notwithstanding anything contained in s. 290.0055(4) or~~  
14 ~~elsewhere, in addition to the previously designated 20 square~~  
15 ~~miles of enterprise zones. The Office of Tourism, Trade, and~~  
16 ~~Economic Development shall amend the boundaries of the areas~~  
17 ~~previously designated by any such county as enterprise zones~~  
18 ~~upon the receipt of a resolution adopted by such governing~~  
19 ~~body describing the satellite enterprise zone, as long as the~~  
20 ~~additional area is consistent with the categories, criteria,~~  
21 ~~and limitations imposed by s. 290.0055, provided that the~~  
22 ~~20 square mile limitation and the requirements imposed by s.~~  
23 ~~290.0055(4)(d) do not apply to such satellite enterprise zone.~~

24 ~~(11) Before December 31, 2004, the governing body or~~  
25 ~~governing bodies of a county or a municipality in a county~~  
26 ~~having a population of more than 235,000 but less than 260,000~~  
27 ~~and in which an enterprise zone is designated may apply to the~~  
28 ~~Office of Tourism, Trade, and Economic Development to change~~  
29 ~~the boundaries of the enterprise zone for the purpose of~~  
30 ~~replacing areas not suitable for development. The Office of~~  
31 ~~Tourism, Trade, and Economic Development shall approve the~~

1 ~~application made pursuant to this subsection if the boundary~~  
2 ~~change is consistent with the categories, criteria, and~~  
3 ~~limitations imposed upon the establishment of such enterprise~~  
4 ~~zone.~~

5 ~~(12) Notwithstanding any provisions in s. 290.0055~~  
6 ~~regarding the size of an enterprise zone, any county defined~~  
7 ~~by s. 125.011(1) may apply to the Office of Tourism, Trade,~~  
8 ~~and Economic Development by October 1, 2004, to expand the~~  
9 ~~boundary of an existing enterprise zone to include an~~  
10 ~~additional 8.7 square miles. The area must also include areas~~  
11 ~~to the north or east of the northeasternmost section of an~~  
12 ~~existing enterprise zone. The expanded area may not include~~  
13 ~~any area not described in this subsection. The Office of~~  
14 ~~Tourism, Trade, and Economic Development shall approve an~~  
15 ~~amendment to the boundary of an enterprise zone under this~~  
16 ~~subsection by January 1, 2005, if the area proposed for~~  
17 ~~addition to the enterprise zone is consistent with the~~  
18 ~~criteria and conditions imposed by s. 290.0055 upon the~~  
19 ~~establishment of enterprise zones, including the requirement~~  
20 ~~that the area suffer from pervasive poverty, unemployment, and~~  
21 ~~general distress.~~

22 ~~(13) Before November 30, 2004, any county as defined~~  
23 ~~in s. 125.011 may apply to the Office of Tourism, Trade, and~~  
24 ~~Economic Development to change the boundaries of an existing~~  
25 ~~enterprise zone for the purpose of replacing an area of not~~  
26 ~~more than 75 acres within the enterprise zone as of January 1,~~  
27 ~~2004, with an area of the same number of acres outside the~~  
28 ~~enterprise zone as of January 1, 2004. The replacement area~~  
29 ~~must be contiguous to the existing enterprise zone and must be~~  
30 ~~a part of a revitalization area that has been targeted for~~  
31 ~~assistance by the county. The replacement area also must be~~

1 ~~contiguous to a zoo, and the county must have previously~~  
2 ~~completed a master plan for development of the area. The~~  
3 ~~Office of Tourism, Trade, and Economic Development shall~~  
4 ~~approve the amendment effective January 1, 2005, if the~~  
5 ~~enterprise zone remains consistent with the criteria and~~  
6 ~~conditions imposed by s. 290.0055 upon the establishment of~~  
7 ~~enterprise zones, including the requirement that the area~~  
8 ~~suffer from pervasive poverty, unemployment, and general~~  
9 ~~distress.~~

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

12 290.0066 Revocation of enterprise zone designation.--

13 (1) The director may revoke the designation of an  
14 enterprise zone if the director determines that the governing  
15 body or bodies:

16 (a) Have failed to make progress in achieving the  
17 benchmarks set forth in the strategic plan or measurable goals  
18 ; or

19 (b) Have not complied substantially with the strategic  
20 plan or measurable goals.

21 Section 9. Section 290.012, Florida Statutes, is  
22 amended to read:

23 290.012 Transition.--Any enterprise zone having an  
24 effective date on or before January 1, 2005, in existence on  
25 ~~the effective date of this section~~ shall continue to exist  
26 until December 31, 2005 ~~1994~~, and shall cease to exist on that  
27 date. Any enterprise zone designated or redesignated on or  
28 after January 1, 2006 ~~1995~~, must be designated or redesignated  
29 ~~be created~~ in accordance with the Florida Enterprise Zone Act  
30 ~~of 1994. Any such designation shall not be effective until~~  
31 ~~July 1, 1995.~~

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

3           290.014 Annual reports on enterprise zones.--

4           (2) By March 1 of each year, the office shall submit  
5 an annual report to the Governor, the Speaker of the House of  
6 Representatives, and the President of the Senate. The report  
7 shall include the information provided by the Department of  
8 Revenue pursuant to subsection (1) and the information  
9 provided by enterprise zone development agencies pursuant to  
10 s. 290.0056. In addition, the report shall include an analysis  
11 of the activities and accomplishments of each enterprise zone,  
12 ~~and any additional information prescribed pursuant to s.~~  
13 ~~290.015.~~

14           Section 11. Section 290.016, Florida Statutes, is  
15 amended to read:

16           290.016 Repeal.--Sections 290.001-290.014 are  
17 ~~290.001-290.015 shall stand~~ repealed on December 31, 2015  
18 ~~2005.~~

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

21           163.345 Encouragement of private enterprise.--

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

26           Section 13. Paragraph (c) of subsection (8) of section  
27 166.231, Florida Statutes, is amended to read:

28           166.231 Municipalities; public service tax.--

29           (8)

30           (c) This subsection expires ~~shall expire and be void~~  
31 on the date specified in s. 290.016 for the expiration of the

1 ~~Florida Enterprise Zone Act December 31, 2005~~, except that any  
2 qualified business ~~that~~ which has satisfied the requirements  
3 of this subsection ~~before that date prior to December 31,~~  
4 ~~2005~~, shall be allowed the full benefit of the exemption  
5 allowed under this subsection as if this subsection had not  
6 expired on ~~that date December 31, 2005~~.

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

9 193.077 Notice of new, rebuilt, or expanded  
10 property.--

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

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

16 193.085 Listing all property.--

17 (5)

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

21 Section 16. Paragraph (b) of subsection (4) of section  
22 195.073, Florida Statutes, is amended to read:

23 195.073 Classification of property.--All items  
24 required by law to be on the assessment rolls must receive a  
25 classification based upon the use of the property. The  
26 department shall promulgate uniform definitions for all  
27 classifications. The department may designate other  
28 subclassifications of property. No assessment roll may be  
29 approved by the department which does not show proper  
30 classifications.

31 (4)



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

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

6           196.012 Definitions.--For the purpose of this chapter,  
7 the following terms are defined as follows, except where the  
8 context clearly indicates otherwise:

9           (19) "Enterprise zone" means an area designated as an  
10 enterprise zone pursuant to s. 290.0065. This subsection  
11 expires shall stand repealed on the date specified in s.  
12 290.016 for the expiration of the Florida Enterprise Zone Act  
13 December 31, 2005.

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

16           205.022 Definitions.--When used in this chapter, the  
17 following terms and phrases shall have the meanings ascribed  
18 to them in this section, except when the context clearly  
19 indicates a different meaning:

20           (7) "Enterprise zone" means an area designated as an  
21 enterprise zone pursuant to s. 290.0065. This subsection  
22 expires shall stand repealed on the date specified in s.  
23 290.016 for the expiration of the Florida Enterprise Zone Act  
24 December 31, 2005.

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

27           205.054 Occupational license tax; partial exemption  
28 for engaging in business or occupation in enterprise zone.--

29           (6) This section expires shall stand repealed on the  
30 date specified in s. 290.016 for the expiration of the Florida  
31 Enterprise Zone Act December 31, 2005; and no license shall be

1 issued with the exemption authorized in this section for any  
2 period beginning on or after that date ~~January 1, 2006~~.

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

5 212.02 Definitions.--The following terms and phrases  
6 when used in this chapter have the meanings ascribed to them  
7 in this section, except where the context clearly indicates a  
8 different meaning:

9 (6) "Enterprise zone" means an area of the state  
10 designated pursuant to s. 290.0065. This subsection expires  
11 ~~shall expire and be void on the date specified in s. 290.016~~  
12 for the expiration of the Florida Enterprise Zone Act ~~December~~  
13 31, 2005.

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

17 212.08 Sales, rental, use, consumption, distribution,  
18 and storage tax; specified exemptions.--The sale at retail,  
19 the rental, the use, the consumption, the distribution, and  
20 the storage to be used or consumed in this state of the  
21 following are hereby specifically exempt from the tax imposed  
22 by this chapter.

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

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

26 1. Building materials used in the rehabilitation of  
27 real property located in an enterprise zone shall be exempt  
28 from the tax imposed by this chapter upon an affirmative  
29 showing to the satisfaction of the department that the items  
30 have been used for the rehabilitation of real property located  
31 in an enterprise zone. Except as provided in subparagraph 2.,

1 | this exemption inures to the owner, lessee, or lessor of the  
2 | rehabilitated real property located in an enterprise zone only  
3 | through a refund of previously paid taxes. To receive a refund  
4 | pursuant to this paragraph, the owner, lessee, or lessor of  
5 | the rehabilitated real property located in an enterprise zone  
6 | must file an application under oath with the governing body or  
7 | enterprise zone development agency having jurisdiction over  
8 | the enterprise zone where the business is located, as  
9 | applicable, which includes:

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

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

15 |       c. A description of the improvements made to  
16 | accomplish the rehabilitation of the real property.

17 |       d. A copy of the building permit issued for the  
18 | rehabilitation of the real property.

19 |       e. A sworn statement, under the penalty of perjury,  
20 | from the general contractor licensed in this state with whom  
21 | the applicant contracted to make the improvements necessary to  
22 | accomplish the rehabilitation of the real property, which  
23 | statement lists the building materials used in the  
24 | rehabilitation of the real property, the actual cost of the  
25 | building materials, and the amount of sales tax paid in this  
26 | state on the building materials. In the event that a general  
27 | contractor has not been used, the applicant shall provide this  
28 | information in a sworn statement, under the penalty of  
29 | perjury. Copies of the invoices which evidence the purchase of  
30 | the building materials used in such rehabilitation and the  
31 | payment of sales tax on the building materials shall be

1 attached to the sworn statement provided by the general  
2 contractor or by the applicant. Unless the actual cost of  
3 building materials used in the rehabilitation of real property  
4 and the payment of sales taxes due thereon is documented by a  
5 general contractor or by the applicant in this manner, the  
6 cost of such building materials shall be an amount equal to 40  
7 percent of the increase in assessed value for ad valorem tax  
8 purposes.

9 f. The identifying number assigned pursuant to s.  
10 290.0065 to the enterprise zone in which the rehabilitated  
11 real property is located.

12 g. A certification by the local building code  
13 inspector that the improvements necessary to accomplish the  
14 rehabilitation of the real property are substantially  
15 completed.

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

18 i. If applicable, the name and address of each  
19 permanent employee of the business, including, for each  
20 employee who is a resident of an enterprise zone, the  
21 identifying number assigned pursuant to s. 290.0065 to the  
22 enterprise zone in which the employee resides.

23 2. This exemption inures to a city, county, other  
24 governmental agency, or nonprofit community-based organization  
25 through a refund of previously paid taxes if the building  
26 materials used in the rehabilitation of real property located  
27 in an enterprise zone are paid for from the funds of a  
28 community development block grant, State Housing Initiatives  
29 Partnership Program, or similar grant or loan program. To  
30 receive a refund pursuant to this paragraph, a city, county,  
31 other governmental agency, or nonprofit community-based

1 organization must file an application which includes the same  
2 information required to be provided in subparagraph 1. by an  
3 owner, lessee, or lessor of rehabilitated real property. In  
4 addition, the application must include a sworn statement  
5 signed by the chief executive officer of the city, county,  
6 other governmental agency, or nonprofit community-based  
7 organization seeking a refund which states that the building  
8 materials for which a refund is sought were paid for from the  
9 funds of a community development block grant, State Housing  
10 Initiatives Partnership Program, or similar grant or loan  
11 program.

12           3. Within 10 working days after receipt of an  
13 application, the governing body or enterprise zone development  
14 agency shall review the application to determine if it  
15 contains all the information required pursuant to subparagraph  
16 1. or subparagraph 2. and meets the criteria set out in this  
17 paragraph. The governing body or agency shall certify all  
18 applications that contain the information required pursuant to  
19 subparagraph 1. or subparagraph 2. and meet the criteria set  
20 out in this paragraph as eligible to receive a refund. If  
21 applicable, the governing body or agency shall also certify if  
22 20 percent of the employees of the business are residents of  
23 an enterprise zone, excluding temporary and part-time  
24 employees. The certification shall be in writing, and a copy  
25 of the certification shall be transmitted to the executive  
26 director of the Department of Revenue. The applicant shall be  
27 responsible for forwarding a certified application to the  
28 department within the time specified in subparagraph 4.

29           4. An application for a refund pursuant to this  
30 paragraph must be submitted to the department within 6 months  
31 after the rehabilitation of the property is deemed to be

1 substantially completed by the local building code inspector  
2 or by September 1 ~~within 90 days~~ after the rehabilitated  
3 property is first subject to assessment.

4           5. The provisions of s. 212.095 do not apply to any  
5 refund application made pursuant to this paragraph. ~~No more~~  
6 ~~than one exemption through a refund of previously paid taxes~~  
7 ~~for the rehabilitation of real property shall be permitted for~~  
8 ~~any one parcel of real property.~~ No refund shall be granted  
9 pursuant to this paragraph unless the amount to be refunded  
10 exceeds \$500. No refund granted pursuant to this paragraph  
11 shall exceed the lesser of 97 percent of the Florida sales or  
12 use tax paid on the cost of the building materials used in the  
13 rehabilitation of the real property as determined pursuant to  
14 sub-subparagraph 1.e. or \$5,000, or, if no less than 20  
15 percent of the employees of the business are residents of an  
16 enterprise zone, excluding temporary and part-time employees,  
17 the amount of refund granted pursuant to this paragraph shall  
18 not exceed the lesser of 97 percent of the sales tax paid on  
19 the cost of such building materials or \$10,000. A refund  
20 approved pursuant to this paragraph shall be made within 30  
21 days of formal approval by the department of the application  
22 for the refund.

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

27           7. The department shall deduct an amount equal to 10  
28 percent of each refund granted under the provisions of this  
29 paragraph from the amount transferred into the Local  
30 Government Half-cent Sales Tax Clearing Trust Fund pursuant to  
31 s. 212.20 for the county area in which the rehabilitated real

1 property is located and shall transfer that amount to the  
2 General Revenue Fund.

3 8. For the purposes of the exemption provided in this  
4 paragraph:

5 a. "Building materials" means tangible personal  
6 property which becomes a component part of improvements to  
7 real property.

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

10 c. "Rehabilitation of real property" means the  
11 reconstruction, renovation, restoration, rehabilitation,  
12 construction, or expansion of improvements to real property.

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

15 9. ~~The provisions of This paragraph expires shall~~  
16 ~~expire and be void on the date specified in s. 290.016 for the~~  
17 ~~expiration of the Florida Enterprise Zone Act December 31,~~  
18 ~~2005.~~

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

20 1. Business property purchased for use by businesses  
21 located in an enterprise zone which is subsequently used in an  
22 enterprise zone shall be exempt from the tax imposed by this  
23 chapter. This exemption inures to the business only through a  
24 refund of previously paid taxes. A refund shall be authorized  
25 upon an affirmative showing by the taxpayer to the  
26 satisfaction of the department that the requirements of this  
27 paragraph have been met.

28 2. To receive a refund, the business must file under  
29 oath with the governing body or enterprise zone development  
30 agency having jurisdiction over the enterprise zone where the  
31

1 business is located, as applicable, an application which  
2 includes:  
3 a. The name and address of the business claiming the  
4 refund.  
5 b. The identifying number assigned pursuant to s.  
6 290.0065 to the enterprise zone in which the business is  
7 located.  
8 c. A specific description of the property for which a  
9 refund is sought, including its serial number or other  
10 permanent identification number.  
11 d. The location of the property.  
12 e. The sales invoice or other proof of purchase of the  
13 property, showing the amount of sales tax paid, the date of  
14 purchase, and the name and address of the sales tax dealer  
15 from whom the property was purchased.  
16 f. Whether the business is a small business as defined  
17 by s. 288.703(1).  
18 g. If applicable, the name and address of each  
19 permanent employee of the business, including, for each  
20 employee who is a resident of an enterprise zone, the  
21 identifying number assigned pursuant to s. 290.0065 to the  
22 enterprise zone in which the employee resides.  
23 3. Within 10 working days after receipt of an  
24 application, the governing body or enterprise zone development  
25 agency shall review the application to determine if it  
26 contains all the information required pursuant to subparagraph  
27 2. and meets the criteria set out in this paragraph. The  
28 governing body or agency shall certify all applications that  
29 contain the information required pursuant to subparagraph 2.  
30 and meet the criteria set out in this paragraph as eligible to  
31 receive a refund. If applicable, the governing body or agency



1 shall also certify if 20 percent of the employees of the  
2 business are residents of an enterprise zone, excluding  
3 temporary and part-time employees. The certification shall be  
4 in writing, and a copy of the certification shall be  
5 transmitted to the executive director of the Department of  
6 Revenue. The business shall be responsible for forwarding a  
7 certified application to the department within the time  
8 specified in subparagraph 4.

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

13           5. The provisions of s. 212.095 do not apply to any  
14 refund application made pursuant to this paragraph. The amount  
15 refunded on purchases of business property under this  
16 paragraph shall be the lesser of 97 percent of the sales tax  
17 paid on such business property or \$5,000, or, if no less than  
18 20 percent of the employees of the business are residents of  
19 an enterprise zone, excluding temporary and part-time  
20 employees, the amount refunded on purchases of business  
21 property under this paragraph shall be the lesser of 97  
22 percent of the sales tax paid on such business property or  
23 \$10,000. A refund approved pursuant to this paragraph shall be  
24 made within 30 days of formal approval by the department of  
25 the application for the refund. No refund shall be granted  
26 under this paragraph unless the amount to be refunded exceeds  
27 \$100 in sales tax paid on purchases made within a 60-day time  
28 period.

29           6. The department shall adopt rules governing the  
30 manner and form of refund applications and may establish  
31

1 guidelines as to the requisites for an affirmative showing of  
2 qualification for exemption under this paragraph.

3           7. If the department determines that the business  
4 property is used outside an enterprise zone within 3 years  
5 from the date of purchase, the amount of taxes refunded to the  
6 business purchasing such business property shall immediately  
7 be due and payable to the department by the business, together  
8 with the appropriate interest and penalty, computed from the  
9 date of purchase, in the manner provided by this chapter.

10 Notwithstanding this subparagraph, business property used  
11 exclusively in:

- 12           a. Licensed commercial fishing vessels,
- 13           b. Fishing guide boats, or
- 14           c. Ecotourism guide boats

15  
16 that leave and return to a fixed location within an area  
17 designated under s. 370.28 are eligible for the exemption  
18 provided under this paragraph if all requirements of this  
19 paragraph are met. Such vessels and boats must be owned by a  
20 business that is eligible to receive the exemption provided  
21 under this paragraph. This exemption does not apply to the  
22 purchase of a vessel or boat.

23           8. The department shall deduct an amount equal to 10  
24 percent of each refund granted under the provisions of this  
25 paragraph from the amount transferred into the Local  
26 Government Half-cent Sales Tax Clearing Trust Fund pursuant to  
27 s. 212.20 for the county area in which the business property  
28 is located and shall transfer that amount to the General  
29 Revenue Fund.

30           9. For the purposes of this exemption, "business  
31 property" means new or used property defined as "recovery

1 | property" in s. 168(c) of the Internal Revenue Code of 1954,  
2 | as amended, except:

3 |       a. Property classified as 3-year property under s.  
4 | 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;

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

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

10 |       d. Business property having a sales price of under  
11 | ~~\$500~~\$5,000 per item ~~unit~~.

12 |       10. ~~The provisions of This paragraph expires shall~~  
13 | ~~expire and be void on the date specified in s. 290.016 for the~~  
14 | ~~expiration of the Florida Enterprise Zone Act December 31,~~  
15 | ~~2005.~~

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

17 |       1. Authorization.--Beginning July 1, 2001, persons who  
18 | are registered with the department under s. 212.18 to collect  
19 | or remit sales or use tax and who make donations to eligible  
20 | sponsors are eligible for tax credits against their state  
21 | sales and use tax liabilities as provided in this paragraph:

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

24 |       b. The credit shall be granted as a refund against  
25 | state sales and use taxes reported on returns and remitted in  
26 | the 12 months preceding the date of application to the  
27 | department for the credit as required in sub-subparagraph 3.c.  
28 | If the annual credit is not fully used through such refund  
29 | because of insufficient tax payments during the applicable  
30 | 12-month period, the unused amount may be included in an  
31 | application for a refund made pursuant to sub-subparagraph

1 3.c. in subsequent years against the total tax payments made  
2 for such year. Carryover credits may be applied for a 3-year  
3 period without regard to any time limitation that would  
4 otherwise apply under s. 215.26;

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

8 d. All proposals for the granting of the tax credit  
9 shall require the prior approval of the Office of Tourism,  
10 Trade, and Economic Development;

11 e. The total amount of tax credits which may be  
12 granted for all programs approved under this paragraph, s.  
13 220.183, and s. 624.5105 is \$10 million annually; and

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

18 2. Eligibility requirements.--

19 a. A community contribution by a person must be in the  
20 following form:

- 21 (I) Cash or other liquid assets;  
22 (II) Real property;  
23 (III) Goods or inventory; or  
24 (IV) Other physical resources as identified by the  
25 Office of Tourism, Trade, and Economic Development.

26 b. All community contributions must be reserved  
27 exclusively for use in a project. As used in this  
28 sub-subparagraph, the term "project" means any activity  
29 undertaken by an eligible sponsor which is designed to  
30 construct, improve, or substantially rehabilitate housing that  
31 is affordable to low-income or very-low-income households as

1 defined in s. 420.9071(19) and (28); designed to provide  
2 commercial, industrial, or public resources and facilities; or  
3 designed to improve entrepreneurial and job-development  
4 opportunities for low-income persons. A project may be the  
5 investment necessary to increase access to high-speed  
6 broadband capability in rural communities with enterprise  
7 zones, including projects that result in improvements to  
8 communications assets that are owned by a business. A project  
9 may include the provision of museum educational programs and  
10 materials that are directly related to any project approved  
11 between January 1, 1996, and December 31, 1999, and located in  
12 an enterprise zone that was designated pursuant to s. 290.0065  
13 ~~as referenced in s. 290.00675~~. This paragraph does not  
14 preclude projects that propose to construct or rehabilitate  
15 housing for low-income or very-low-income households on  
16 scattered sites. The Office of Tourism, Trade, and Economic  
17 Development may reserve up to 50 percent of the available  
18 annual tax credits for housing for very-low-income households  
19 pursuant to s. 420.9071(28) for the first 6 months of the  
20 fiscal year. With respect to housing, contributions may be  
21 used to pay the following eligible low-income and  
22 very-low-income housing-related activities:

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

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

27 (III) Administrative costs, including housing  
28 counseling and marketing fees, not to exceed 10 percent of the  
29 community contribution, directly related to low-income or  
30 very-low-income projects; and  
31

1 (IV) Removal of liens recorded against residential  
2 property by municipal, county, or special district local  
3 governments when satisfaction of the lien is a necessary  
4 precedent to the transfer of the property to an eligible  
5 person, as defined in s. 420.9071(19) and (28), for the  
6 purpose of promoting home ownership. Contributions for lien  
7 removal must be received from a nonrelated third party.

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

10 (I) A community action program;

11 (II) A nonprofit community-based development  
12 organization whose mission is the provision of housing for  
13 low-income or very-low-income households or increasing  
14 entrepreneurial and job-development opportunities for  
15 low-income persons;

16 (III) A neighborhood housing services corporation;

17 (IV) A local housing authority created under chapter  
18 421;

19 (V) A community redevelopment agency created under s.  
20 163.356;

21 (VI) The Florida Industrial Development Corporation;

22 (VII) A historic preservation district agency or  
23 organization;

24 (VIII) A regional workforce board;

25 (IX) A direct-support organization as provided in s.  
26 1009.983;

27 (X) An enterprise zone development agency created  
28 under s. 290.0056;

29 (XI) A community-based organization incorporated under  
30 chapter 617 which is recognized as educational, charitable, or  
31 scientific pursuant to s. 501(c)(3) of the Internal Revenue

1 Code and whose bylaws and articles of incorporation include  
2 affordable housing, economic development, or community  
3 development as the primary mission of the corporation;

4 (XII) Units of local government;

5 (XIII) Units of state government; or

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

8  
9 In no event may a contributing person have a financial  
10 interest in the eligible sponsor.

11 d. The project must be located in an area designated  
12 an enterprise zone or a Front Porch Florida Community pursuant  
13 to s. 20.18(6), unless the project increases access to  
14 high-speed broadband capability for rural communities with  
15 enterprise zones but is physically located outside the  
16 designated rural zone boundaries. Any project designed to  
17 construct or rehabilitate housing for low-income or  
18 very-low-income households as defined in s. 420.0971(19) and  
19 (28) is exempt from the area requirement of this  
20 sub-subparagraph.

21 3. Application requirements.--

22 a. Any eligible sponsor seeking to participate in this  
23 program must submit a proposal to the Office of Tourism,  
24 Trade, and Economic Development which sets forth the name of  
25 the sponsor, a description of the project, and the area in  
26 which the project is located, together with such supporting  
27 information as is prescribed by rule. The proposal must also  
28 contain a resolution from the local governmental unit in which  
29 the project is located certifying that the project is  
30 consistent with local plans and regulations.

31

1           b. Any person seeking to participate in this program  
2 must submit an application for tax credit to the Office of  
3 Tourism, Trade, and Economic Development which sets forth the  
4 name of the sponsor, a description of the project, and the  
5 type, value, and purpose of the contribution. The sponsor  
6 shall verify the terms of the application and indicate its  
7 receipt of the contribution, which verification must be in  
8 writing and accompany the application for tax credit. The  
9 person must submit a separate tax credit application to the  
10 office for each individual contribution that it makes to each  
11 individual project.

12           c. Any person who has received notification from the  
13 Office of Tourism, Trade, and Economic Development that a tax  
14 credit has been approved must apply to the department to  
15 receive the refund. Application must be made on the form  
16 prescribed for claiming refunds of sales and use taxes and be  
17 accompanied by a copy of the notification. A person may submit  
18 only one application for refund to the department within any  
19 12-month period.

20           4. Administration.--

21           a. The Office of Tourism, Trade, and Economic  
22 Development may adopt rules pursuant to ss. 120.536(1) and  
23 120.54 necessary to administer this paragraph, including rules  
24 for the approval or disapproval of proposals by a person.

25           b. The decision of the Office of Tourism, Trade, and  
26 Economic Development must be in writing, and, if approved, the  
27 notification shall state the maximum credit allowable to the  
28 person. Upon approval, the office shall transmit a copy of the  
29 decision to the Department of Revenue.

30           c. The Office of Tourism, Trade, and Economic  
31 Development shall periodically monitor all projects in a



1 manner consistent with available resources to ensure that  
2 resources are used in accordance with this paragraph; however,  
3 each project must be reviewed at least once every 2 years.

4 d. The Office of Tourism, Trade, and Economic  
5 Development shall, in consultation with the Department of  
6 Community Affairs, the Florida Housing Finance Corporation,  
7 and the statewide and regional housing and financial  
8 intermediaries, market the availability of the community  
9 contribution tax credit program to community-based  
10 organizations.

11 5. Expiration.--This paragraph expires June 30, 2005;  
12 however, any accrued credit carryover that is unused on that  
13 date may be used until the expiration of the 3-year carryover  
14 period for such credit.

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

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

19 1. Paragraph (d) shall not expire; and

20 2. Any qualified business which has been granted an  
21 exemption under this subsection prior to that date shall be  
22 allowed the full benefit of this exemption as if this  
23 subsection had not expired on that date.

24 Section 22. Subsections (1), (2), (6), (10), (11), and  
25 (12) of section 212.096, Florida Statutes, are amended to  
26 read:

27 212.096 Sales, rental, storage, use tax; enterprise  
28 zone jobs credit against sales tax.--

29 (1) For the purposes of the credit provided in this  
30 section:

1           (a) "Eligible business" means any sole proprietorship,  
2 firm, partnership, corporation, bank, savings association,  
3 estate, trust, business trust, receiver, syndicate, or other  
4 group or combination, or successor business, located in an  
5 enterprise zone. The business must demonstrate to the  
6 department that the total number of full-time jobs defined  
7 under paragraph (d) has increased from the average of the  
8 previous 12 months. ~~A business that created a minimum of five~~  
9 ~~new full time jobs in an enterprise zone between July 1, 2000,~~  
10 ~~and December 31, 2001, is also an eligible business for~~  
11 ~~purposes of the credit provided beginning January 1, 2002.~~ An  
12 eligible business does not include any business which has  
13 claimed the credit permitted under s. 220.181 for any new  
14 business employee first beginning employment with the business  
15 after July 1, 1995.

16           (b) "Month" means either a calendar month or the time  
17 period from any day of any month to the corresponding day of  
18 the next succeeding month or, if there is no corresponding day  
19 in the next succeeding month, the last day of the succeeding  
20 month.

21           (c) "New employee" means a person residing in an  
22 enterprise zone or a participant in the welfare transition  
23 program who begins employment with an eligible business after  
24 July 1, 1995, and who has not been previously employed full  
25 time within the preceding 12 months by the eligible business,  
26 or a successor eligible business, claiming the credit allowed  
27 by this section.

28           (d) "Job ~~Jobs~~" means a full-time position ~~positions~~,  
29 as consistent with terms used by the Agency for Workforce  
30 Innovation and the United States Department of Labor for  
31 purposes of unemployment compensation tax administration and

1 employment estimation resulting directly from a business  
2 operation in this state. This term ~~These terms~~ may not include  
3 a temporary construction job ~~jobs~~ involved with the  
4 construction of facilities or any job that has ~~jobs that have~~  
5 previously been included in any application for tax credits  
6 under s. 220.181(1). The term "jobs" also includes employment  
7 of an employee leased from an employee leasing company  
8 licensed under chapter 468 if such employee has been  
9 continuously leased to the employer for an average of at least  
10 36 hours per week for more than 6 months.

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

15  
16 A person shall be deemed to be employed if the person performs  
17 duties in connection with the operations of the business on a  
18 regular, full-time basis, provided the person is performing  
19 such duties for an average of at least 36 hours per week each  
20 month. The person must be performing such duties at a business  
21 site located in the enterprise zone.

22 (2)(a) ~~It is the legislative intent to encourage the~~  
23 ~~provision of meaningful employment opportunities which will~~  
24 ~~improve the quality of life of those employed and to encourage~~  
25 ~~economic expansion of enterprise zones and the state.~~

26 ~~Therefore, beginning January 1, 2002,~~ Upon an affirmative  
27 showing by an eligible business to the satisfaction of the  
28 department that the requirements of this section have been  
29 met, the business shall be allowed a credit against the tax  
30 remitted under this chapter.

31

1           (b) The credit shall be computed as 20 percent of the  
2 actual monthly wages paid in this state to each new employee  
3 hired when a new job has been created, unless the business is  
4 located within a rural enterprise zone pursuant to s.  
5 290.004~~(6)(8)~~, in which case the credit shall be 30 percent of  
6 the actual monthly wages paid. If no less than 20 percent of  
7 the employees of the business are residents of an enterprise  
8 zone, excluding temporary and part-time employees, the credit  
9 shall be computed as 30 percent of the actual monthly wages  
10 paid in this state to each new employee hired when a new job  
11 has been created, unless the business is located within a  
12 rural enterprise zone, in which case the credit shall be 45  
13 percent of the actual monthly wages paid. If the new employee  
14 hired when a new job is created is a participant in the  
15 welfare transition program, the following credit shall be a  
16 percent of the actual monthly wages paid: 40 percent for \$4  
17 above the hourly federal minimum wage rate; 41 percent for \$5  
18 above the hourly federal minimum wage rate; 42 percent for \$6  
19 above the hourly federal minimum wage rate; 43 percent for \$7  
20 above the hourly federal minimum wage rate; and 44 percent for  
21 \$8 above the hourly federal minimum wage rate. For purposes of  
22 this paragraph, monthly wages shall be computed as one-twelfth  
23 of the expected annual wages paid to such employee. The amount  
24 paid as wages to a new employee is the compensation paid to  
25 such employee that is subject to unemployment tax. The credit  
26 shall be allowed for up to 24 consecutive months, beginning  
27 with the first tax return due pursuant to s. 212.11 after  
28 approval by the department.

29           (6) The credit provided in this section does not  
30 apply:  
31

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

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

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

8 ~~(10)(11)~~ Any person who fraudulently claims this  
9 credit is liable for repayment of the credit plus a mandatory  
10 penalty of 100 percent of the credit plus interest at the rate  
11 provided in this chapter, and such person is guilty of a  
12 misdemeanor of the second degree, punishable as provided in s.  
13 775.082 or s. 775.083.

14 ~~(11)(12) The provisions of This section, except for~~  
15 ~~subsection(10)(11), expires on the date specified in s.~~  
16 ~~290.016 for the expiration of the Florida Enterprise Zone Act~~  
17 ~~expire December 31, 2005.~~

18 Section 23. Paragraph (c) of subsection (6) and  
19 paragraph (c) of subsection (7) of section 220.02, Florida  
20 Statutes, are amended to read:

21 220.02 Legislative intent.--

22 (6)

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

26 (7)

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

30  
31

1           Section 24. Paragraphs (a), (c), (d), (i), (j), (k),  
2 (o), (p), (q), (t), (u), and (gg) of subsection (1) of section  
3 220.03, Florida Statutes, are amended to read:

4           220.03 Definitions.--

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

9           (a) "Ad valorem taxes paid" means 96 percent of  
10 property taxes levied for operating purposes and does not  
11 include interest, penalties, or discounts foregone. In  
12 addition, the term "ad valorem taxes paid," for purposes of  
13 the credit in s. 220.182, means the ad valorem tax paid on new  
14 or additional real or personal property acquired to establish  
15 a new business or facilitate a business expansion, including  
16 pollution and waste control facilities, or any part thereof,  
17 and including one or more buildings or other structures,  
18 machinery, fixtures, and equipment. ~~The provisions of This~~  
19 ~~paragraph expires on the date specified in s. 290.016 for the~~  
20 ~~expiration of the Florida Enterprise Zone Act shall expire and~~  
21 ~~be void on June 30, 2005.~~

22           (c) "Business" or "business firm" means any business  
23 entity authorized to do business in this state as defined in  
24 paragraph (e), and any bank or savings and loan association as  
25 defined in s. 220.62, subject to the tax imposed by the  
26 provisions of this chapter. ~~The provisions of This paragraph~~  
27 ~~expires on the date specified in s. 290.016 for the expiration~~  
28 ~~of the Florida Enterprise Zone Act shall expire and be void on~~  
29 ~~June 30, 2005.~~

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

- 1           1. Cash or other liquid assets.
- 2           2. Real property.
- 3           3. Goods or inventory.
- 4           4. Other physical resources as identified by the
- 5 department.

6  
7 ~~The provisions of This paragraph expires on the date specified~~  
8 ~~in s. 290.016 for the expiration of the Florida Enterprise~~  
9 ~~Zone Act shall expire and be void on June 30, 2005.~~

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

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

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

1 date specified in s. 290.016 for the expiration of the Florida  
2 Enterprise Zone Act shall expire and be void on June 30, 2005.

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

8 (p) "New business," for the purposes of the enterprise  
9 zone property tax credit, means any business entity authorized  
10 to do business in this state as defined in paragraph (e), or  
11 any bank or savings and loan association as defined in s.  
12 220.62, subject to the tax imposed by the provisions of this  
13 chapter, first beginning operations on a site located in an  
14 enterprise zone and clearly separate from any other commercial  
15 or industrial operations owned by the same entity, bank, or  
16 savings and loan association and which establishes five or  
17 more new jobs to employ five or more additional full-time  
18 employees at such location. ~~The provisions of This paragraph~~  
19 expires on the date specified in s. 290.016 for the expiration  
20 of the Florida Enterprise Zone Act shall expire and be void on  
21 June 30, 2005.

22 (q) "New employee," for the purposes of the enterprise  
23 zone jobs credit, means a person residing in an enterprise  
24 zone or a participant in the welfare transition program who is  
25 employed at a business located in an enterprise zone who  
26 begins employment in the operations of the business after July  
27 1, 1995, and who has not been previously employed full time  
28 within the preceding 12 months by the business or a successor  
29 business claiming the credit pursuant to s. 220.181. A person  
30 shall be deemed to be employed by such a business if the  
31 person performs duties in connection with the operations of



1 | the business on a full-time basis, provided she or he is  
2 | performing such duties for an average of at least 36 hours per  
3 | week each month. The person must be performing such duties at  
4 | a business site located in an enterprise zone. ~~The provisions~~  
5 | ~~of This paragraph expires on the date specified in s. 290.016~~  
6 | for the expiration of the Florida Enterprise Zone Act shall  
7 | ~~expire and be void on June 30, 2005.~~

8 |           (t) "Project" means any activity undertaken by an  
9 | eligible sponsor, as defined in s. 220.183(2)(c), which is  
10 | designed to construct, improve, or substantially rehabilitate  
11 | housing that is affordable to low-income or very-low-income  
12 | households as defined in s. 420.9071(19) and (28); designed to  
13 | provide commercial, industrial, or public resources and  
14 | facilities; or designed to improve entrepreneurial and  
15 | job-development opportunities for low-income persons. A  
16 | project may be the investment necessary to increase access to  
17 | high-speed broadband capability in rural communities with  
18 | enterprise zones, including projects that result in  
19 | improvements to communications assets that are owned by a  
20 | business. A project may include the provision of museum  
21 | educational programs and materials that are directly related  
22 | to any project approved between January 1, 1996, and December  
23 | 31, 1999, and located in an enterprise zone ~~as referenced in~~  
24 | ~~s. 290.00675~~. This paragraph does not preclude projects that  
25 | propose to construct or rehabilitate low-income or  
26 | very-low-income housing on scattered sites. The Office of  
27 | Tourism, Trade, and Economic Development may reserve up to 50  
28 | percent of the available annual tax credits under s. 220.181  
29 | for housing for very-low-income households pursuant to s.  
30 | 420.9071(28) for the first 6 months of the fiscal year. With  
31 |

1 | respect to housing, contributions may be used to pay the  
2 | following eligible project-related activities:

3 |         1. Project development, impact, and management fees  
4 | for low-income or very-low-income housing projects;

5 |         2. Down payment and closing costs for eligible  
6 | persons, as defined in s. 420.9071(19) and (28);

7 |         3. Administrative costs, including housing counseling  
8 | and marketing fees, not to exceed 10 percent of the community  
9 | contribution, directly related to low-income or  
10 | very-low-income projects; and

11 |         4. Removal of liens recorded against residential  
12 | property by municipal, county, or special-district local  
13 | governments when satisfaction of the lien is a necessary  
14 | precedent to the transfer of the property to an eligible  
15 | person, as defined in s. 420.9071(19) and (28), for the  
16 | purpose of promoting home ownership. Contributions for lien  
17 | removal must be received from a nonrelated third party.

18 |

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

22 |         (u) "Rebuilding of an existing business" means  
23 | replacement or restoration of real or tangible property  
24 | destroyed or damaged in an emergency, as defined in paragraph  
25 | (i), after July 1, 1995, in an enterprise zone, by a business  
26 | entity authorized to do business in this state as defined in  
27 | paragraph (e), or a bank or savings and loan association as  
28 | defined in s. 220.62, subject to the tax imposed by the  
29 | provisions of this chapter, located in the enterprise zone.

30 | ~~The provisions of This paragraph expires on the date specified~~

31 |

1 in s. 290.016 for the expiration of the Florida Enterprise  
2 Zone Act shall expire and be void on June 30, 2005.

3 (gg) "Job Jobs" means a full-time position positions,  
4 as consistent with terms used by the Agency for Workforce  
5 Innovation and the United States Department of Labor for  
6 purposes of unemployment compensation tax administration and  
7 employment estimation resulting directly from business  
8 operations in this state. The term ~~These terms~~ may not include  
9 a temporary construction job jobs involved with the  
10 construction of facilities or any job jobs that has have  
11 previously been included in any application for tax credits  
12 under s. 212.096. The term "~~jobs~~" also includes employment of  
13 an employee leased from an employee leasing company licensed  
14 under chapter 468 if the employee has been continuously leased  
15 to the employer for an average of at least 36 hours per week  
16 for more than 6 months.

17 Section 25. Subsections (1) and (9) of section  
18 220.181, Florida Statutes, are amended to read:

19 220.181 Enterprise zone jobs credit.--

20 (1)(a) ~~Beginning January 1, 2002,~~ There shall be  
21 allowed a credit against the tax imposed by this chapter to  
22 any business located in an enterprise zone which demonstrates  
23 to the department that the total number of full-time jobs has  
24 increased from the average of the previous 12 months. ~~A~~  
25 ~~business that created a minimum of five new full time jobs in~~  
26 ~~an enterprise zone between July 1, 2000, and December 31,~~  
27 ~~2001, may also be eligible to claim the credit for eligible~~  
28 ~~employees under the provisions that took effect January 1,~~  
29 ~~2002.~~ The credit shall be computed as 20 percent of the actual  
30 monthly wages paid in this state to each new employee hired  
31 when a new job has been created, as defined under s.

1 220.03(1)(ff), unless the business is located in a rural  
2 enterprise zone, pursuant to s. 290.004~~(6)(8)~~, in which case  
3 the credit shall be 30 percent of the actual monthly wages  
4 paid. If no less than 20 percent of the employees of the  
5 business are residents of an enterprise zone, excluding  
6 temporary and part-time employees, the credit shall be  
7 computed as 30 percent of the actual monthly wages paid in  
8 this state to each new employee hired when a new job has been  
9 created, unless the business is located in a rural enterprise  
10 zone, in which case the credit shall be 45 percent of the  
11 actual monthly wages paid, for a period of up to 24  
12 consecutive months. If the new employee hired when a new job  
13 is created is a participant in the welfare transition program,  
14 the following credit shall be a percent of the actual monthly  
15 wages paid: 40 percent for \$4 above the hourly federal minimum  
16 wage rate; 41 percent for \$5 above the hourly federal minimum  
17 wage rate; 42 percent for \$6 above the hourly federal minimum  
18 wage rate; 43 percent for \$7 above the hourly federal minimum  
19 wage rate; and 44 percent for \$8 above the hourly federal  
20 minimum wage rate.

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

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

26 2. For any new employee who is employed for any period  
27 less than 3 full months.

28 (c) If this credit is not fully used in any one year,  
29 the unused amount may be carried forward for a period not to  
30 exceed 5 years. The carryover credit may be used in a  
31 subsequent year when the tax imposed by this chapter for such

1 year exceeds the credit for such year after applying the other  
2 credits and unused credit carryovers in the order provided in  
3 s. 220.02(8).

4 (9) ~~The provisions of~~ This section, except paragraph  
5 (1)(c) and subsection (8), expires on the date specified in s.  
6 290.016 for the expiration of the Florida Enterprise Zone Act  
7 ~~shall expire and be void on June 30, 2005, and a no~~ business  
8 may not ~~shall be allowed to~~ begin claiming the ~~such~~ enterprise  
9 zone jobs credit after that date; however, the expiration of  
10 this section does ~~shall~~ not affect the operation of any credit  
11 for which a business has qualified under this section before  
12 that date ~~prior to June 30, 2005, or any carryforward of~~  
13 unused credit amounts as provided in paragraph (1)(c).

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

16 220.182 Enterprise zone property tax credit.--

17 (14) ~~The provisions of~~ This section expires on the  
18 date specified in s. 290.016 for the expiration of the Florida  
19 Enterprise Zone Act ~~shall expire and be void on June 30, 2005,~~  
20 and ~~a no~~ business may not ~~shall be allowed to~~ begin claiming  
21 the ~~such~~ enterprise zone property tax credit after that date;  
22 however, the expiration of this section does ~~shall~~ not affect  
23 the operation of any credit for which a business has qualified  
24 under this section before that date ~~prior to June 30, 2005, or~~  
25 any carryforward of unused credit amounts as provided in  
26 paragraph (1)(b).

27 Section 27. Paragraph (c) of subsection (5) of section  
28 288.1175, Florida Statutes, is amended to read:

29 288.1175 Agriculture education and promotion  
30 facility.--

31

1           (5) The department shall competitively evaluate  
2 applications for funding of an agriculture education and  
3 promotion facility. If the number of applicants exceeds three,  
4 the department shall rank the applications based upon criteria  
5 developed by the department, with priority given in descending  
6 order to the following items:

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

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

15           370.28 Enterprise zone designation; communities  
16 adversely impacted by net limitations.--

17           (2)(a) Such communities having a population of fewer  
18 ~~less~~ than 7,500 persons and such communities in rural and  
19 coastal counties with a county population of fewer ~~less~~ than  
20 25,000 may apply to the Office of Tourism, Trade, and Economic  
21 Development by August 15, 1996, for the designation of an area  
22 as an enterprise zone. The community must comply with the  
23 requirements of s. 290.0055, except that, for a community  
24 having a total population of 7,500 persons or more but fewer  
25 ~~less~~ than 20,000 persons, the selected area may ~~shall~~ not  
26 exceed 5 square miles. Notwithstanding the provisions of s.  
27 290.0065, limiting the total number of enterprise zones  
28 designated and the number of enterprise zones within a  
29 population category, the Office of Tourism, Trade, and  
30 Economic Development may designate an enterprise zone in eight  
31 of the identified communities. The governing body having

1 jurisdiction over such area shall create an enterprise zone  
2 development agency pursuant to s. 290.0056 and submit a  
3 strategic plan pursuant to s. 290.0057. Enterprise zones  
4 designated pursuant to this section shall be effective January  
5 1, 1997. Any enterprise zone designated under this paragraph  
6 having an effective date on or before January 1, 2005, shall  
7 continue to exist until, and shall terminate December 31,  
8 2005, but shall cease to exist on December 31, 2005. Any  
9 enterprise zone redesignated on or after January 1, 2006, must  
10 do so in accordance with the Florida Enterprise Zone Act.

11 (b) Notwithstanding any provisions of this section to  
12 the contrary, communities in coastal counties with a county  
13 population greater than 20,000, which can demonstrate that the  
14 community has historically been a fishing community and has  
15 therefore had a direct adverse impact from the adoption of the  
16 constitutional amendment limiting the use of nets, shall also  
17 be eligible to apply for designation of an area as an  
18 enterprise zone. The community must comply with the  
19 requirements of s. 290.0055, except s. 290.0055(3). Such  
20 communities shall apply to the Office of Tourism, Trade, and  
21 Economic Development by August 15, 1996. The office may  
22 designate one enterprise zone under this paragraph, which  
23 shall be effective January 1, 1997, and which shall be in  
24 addition to the eight zones authorized under paragraph (a).  
25 Any enterprise zone designated under this paragraph having an  
26 effective date on or before January 1, 2005, shall continue to  
27 exist until December 31, 2005, but shall cease to exist on  
28 that date. Any enterprise zone redesignated on or after  
29 January 1, 2006, must do so in accordance with the Florida  
30 Enterprise Zone Act. Such enterprise zone shall terminate  
31 ~~December 31, 2005.~~ The governing body having jurisdiction over

1 such area shall create an enterprise zone development agency  
2 pursuant to s. 290.0056 and submit a strategic plan pursuant  
3 to s. 290.0057.

4 Section 29. Sections 290.00555, 290.0067, 290.00675,  
5 290.00676, 290.00678, 290.00679, 290.0068, 290.00685,  
6 290.00686, 290.00687, 290.00688, 290.00689, 290.0069,  
7 290.00691, 290.00692, 290.00693, 290.00694, 290.00695,  
8 290.00696, 290.00697, 290.00698, 290.00699, 290.00701,  
9 290.00702, 290.00703, 290.00704, 290.00705, 290.00706,  
10 290.00707, 290.00708, 290.00709, 290.009, and 290.015, Florida  
11 Statutes, are repealed.

12 Section 30. (1) Notwithstanding any other law to the  
13 contrary, section 212.08(5)(g), and (h), and (15) and section  
14 212.096, Florida Statutes (2004) are repealed June 30, 2005.

15 (2) Notwithstanding any other law to the contrary, any  
16 business that has created a new job, as defined in section  
17 212.096(1)(e), Florida Statutes (2004), and hired any new  
18 employee, as defined in paragraph 212.096(1)(c), Florida  
19 Statutes (2004), on or before June 30, 2005, for which a  
20 credit may be claimed under section 212.096, Florida Statutes  
21 (2004), and paid wages after June 30, 2005, for any creditable  
22 month under section 212.096, Florida Statutes (2004), is  
23 entitled to apply for, qualify for, and avail itself of the  
24 credit under section 212.096, Florida Statutes (2004), as if  
25 that section remained in effect, unaffected by other sections  
26 of this act, until such time as the business has received the  
27 maximum credit allowed pursuant to section 212.096, Florida  
28 Statutes (2004), as it existed on June 30, 2005. A business  
29 may not receive a credit pursuant to this subsection for any  
30 employee hired after April 1, 2005.



1           (3) Notwithstanding any other law to the contrary, any  
2 business that has created a new job, as defined in section  
3 220.03(1)(ff), Florida Statutes (2004), and hired any new  
4 employee, as defined in section 220.03(1)(g), Florida Statutes  
5 (2004), on or before June 30, 2005, for which a credit may be  
6 claimed under section 220.181, Florida Statutes (2004), and  
7 paid wages after June 30, 2005, for any creditable month under  
8 section 220.181, Florida Statutes (2004), is entitled to apply  
9 for, qualify for, and avail itself of the credit under section  
10 220.181, Florida Statutes (2004), as if that section remained  
11 in effect, unaffected by other sections of this act, until  
12 such time as the business has received the maximum credit  
13 allowed pursuant to section 220.181, Florida Statutes (2004),  
14 as it existed on June 30, 2005. A business may not receive a  
15 credit pursuant to this subsection for any employee hired  
16 after April 1, 2005.

17           (4) Notwithstanding any other law to the contrary, any  
18 business that has substantially completed improvements on or  
19 before June 30, 2005, for a new or expanding business, as  
20 defined in section 196.012, Florida Statutes (2004), in an  
21 enterprise zone is entitled to apply, on or before December  
22 31, 2005, for an economic development ad valorem tax exemption  
23 under section 196.1995(3), Florida Statutes (2004), and if the  
24 exemption is granted, to avail itself of the full benefit of  
25 the exemption pursuant to that section, as if that section  
26 remained in effect, unaffected by other sections of this act  
27 until such time as the business has received the maximum  
28 exemption allowed pursuant to section 196.1995(3), Florida  
29 Statutes (2004), as it existed on June 30, 2005. In addition,  
30 if such exemption is granted, the business is entitled to  
31 qualify for and to avail itself of the credit in section

1 220.182, Florida Statutes (2004), as if that section remained  
2 in effect, unaffected by other sections of this act, until  
3 such time as the business has received the maximum credit  
4 allowed pursuant to section 220.182, Florida Statutes (2004),  
5 as it existed on June 30, 2005.

6 (5) Notwithstanding any other law to the contrary, for  
7 any business that has made a community contribution, as  
8 defined by section 220.03(1)(d), Florida Statutes (2004), on  
9 or before June 30, 2005, and has received an approval letter  
10 from the Office of Tourism, Trade, and Economic Development,  
11 the provisions of section 220.183(1)(e), Florida Statutes  
12 (2004), remain in effect, unaffected by other sections of this  
13 act, until such time as the business has received the maximum  
14 credit allowed pursuant to section 220.183, Florida Statutes  
15 (2004), as it existed on June 30, 2005.

16 (6) Notwithstanding any other law to the contrary, for  
17 any business that has made a community contribution, as  
18 defined by section 212.08(5)(q)2.a., Florida Statutes (2004),  
19 on or before June 30, 2005, and has received an approval  
20 letter from the Office of Tourism, Trade, and Economic  
21 Development, the credit carryover provisions of section  
22 212.08(5)(q)1.b., Florida Statutes (2004), remain in effect,  
23 unaffected by other sections of this act, until such time as  
24 the business has received the maximum credit allowed pursuant  
25 to section 212.08(5)(q), Florida Statutes (2004), as it  
26 existed on June 30, 2005.

27 (7) Notwithstanding any other law to the contrary, for  
28 any business that has made a community contribution, as  
29 defined by section 624.5105(5)(a), Florida Statutes (2004), on  
30 or before June 30, 2005, and has received an approval letter  
31 from the Office of Tourism, Trade, and Economic Development,

1 the credit carryover provisions of section 624.5105(1)(e),  
2 Florida Statutes (2004), remain in effect, unaffected by other  
3 sections of this act, until such time as the business has  
4 received the maximum credit allowed pursuant to section  
5 624.5105, Florida Statutes (2004), as it existed on June 30,  
6 2005.

7 (8) Notwithstanding any other law to the contrary, for  
8 any business that has qualified for the exemption pursuant to  
9 section 212.08(15), Florida Statutes (2004), the provisions of  
10 section 212.08(15)(g), Florida statutes (2004), remain in  
11 effect, unaffected by other sections of this act, until such  
12 time as the business has received the maximum credit allowed  
13 pursuant to section 212.08(15), Florida Statutes (2004), as it  
14 existed on June 30, 2005.

15 Section 31. Except as otherwise expressly provided in  
16 this act, this act shall take effect July 1, 2005.

17  
18 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
19 COMMITTEE SUBSTITUTE FOR  
20 Senate Bill 1770

21 The committee substitute differs from the bill in the  
22 following ways:

- 23 1. Deletes the changes in the jobs tax credit portions of  
24 the bill, to restore the current system of granting  
25 credits for "new jobs created" rather than "new hires";
- 26 2. Creates a new section to ensure that the carryover  
27 provisions for tax credits in current law remain in  
28 effect until the businesses receive the credits they are  
29 qualified for; and
- 30 3. Changes the effective date to July 1, 2005.