

By the Committees on Community Affairs; and Commerce and  
Consumer Services

578-1940-05

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; authorizing the  
17 continuation of tax credits; providing an  
18 effective date.

19  
20 Be It Enacted by the Legislature of the State of Florida:

21  
22 Section 1. Section 290.001, Florida Statutes, is  
23 amended to read:

24 290.001 Florida Enterprise Zone Act ~~of 1994~~; popular  
25 name short title.--Sections 290.001-290.016 may be cited as  
26 the "Florida Enterprise Zone Act ~~of 1994~~."

27 Section 2. Section 290.004, Florida Statutes, is  
28 amended to read:

29 290.004 Definitions relating to Florida Enterprise  
30 Zone Act.--As used in ss. 290.001-290.016:

31

1           (1) "Community investment corporation" means a black  
2 business investment corporation, a certified development  
3 corporation, a small business investment corporation, or other  
4 similar entity incorporated under Florida law that has limited  
5 its investment policy to making investments solely in minority  
6 business enterprises.

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

8           (2)~~(3)~~ "Director" means the director of the Office of  
9 Tourism, Trade, and Economic Development.

10           (3)~~(4)~~ "Governing body" means the council or other  
11 legislative body charged with governing the county or  
12 municipality.

13           ~~(5) "Interagency coordinating council" means the~~  
14 ~~Enterprise Zone Interagency Coordinating Council created~~  
15 ~~pursuant to s. 290.009.~~

16           (4)~~(6)~~ "Minority business enterprise" has the same  
17 meaning as in s. 288.703.

18           (5)~~(7)~~ "Office" means the Office of Tourism, Trade,  
19 and Economic Development.

20           (6)~~(8)~~ "Rural enterprise zone" means an enterprise  
21 zone that is nominated by a county having a population of  
22 75,000 or fewer, or a county having a population of 100,000 or  
23 fewer which is contiguous to a county having a population of  
24 75,000 or fewer, or by a municipality in such a county, or by  
25 such a county and one or more municipalities. An enterprise  
26 zone designated in accordance with s. 290.0065(5)(b) or s.  
27 370.28 is considered to be a rural enterprise zone.

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

29           (7)~~(10)~~ "Small business" has the same meaning as in s.  
30 288.703.

31



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

3           290.0055 Local nominating procedure.--

4           (1) If, pursuant to s. 290.0065, an opportunity exists  
5 for designation of a new enterprise zone, any county or  
6 municipality, or a county and one or more municipalities  
7 together, may apply to the ~~office department~~ for the  
8 designation of an area as an enterprise zone after completion  
9 of the following:

10           (a) The adoption by the governing body or bodies of a  
11 resolution which:

12           1. Finds that an area exists in such county or  
13 municipality, or in both the county and one or more  
14 municipalities, which chronically exhibits extreme and  
15 unacceptable levels of poverty, unemployment, physical  
16 deterioration, and economic disinvestment;

17           2. Determines that the rehabilitation, conservation,  
18 or redevelopment, or a combination thereof, of such area is  
19 necessary in the interest of the public health, safety, and  
20 welfare of the residents of such county or municipality, or  
21 such county and one or more municipalities; and

22           3. Determines that the revitalization of such area can  
23 occur only if the private sector can be induced to invest its  
24 own resources in productive enterprises that build or rebuild  
25 the economic viability of the area.

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

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

30           (3) A county or municipality, or a county and one or  
31 more municipalities together, may not nominate more than one

1 enterprise zone. ~~However, any county as defined by s.~~  
2 ~~125.011(1) may nominate more than one enterprise zone.~~

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

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

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

13 2. For communities having a total population of  
14 150,000 persons or more, or for a rural enterprise zone, the  
15 selected area shall not exceed 20 square miles.

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

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

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

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

28 ~~(c) The selected area does not include any portion of~~  
29 ~~a central business district, as that term is used for purposes~~  
30 ~~of the most recent Census of Retail Trade, unless the poverty~~  
31 ~~rate for each census geographic block group in the district is~~

1 ~~not less than 30 percent. This paragraph does not apply to any~~  
2 ~~area nominated in a county that has a population which is less~~  
3 ~~than 50,000.~~

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

7 (6)(a) The office department may approve a change in  
8 the boundary of any enterprise zone which was designated  
9 pursuant to s. 290.0065. A boundary change must continue on or  
10 ~~before July 1, 1995, if such change is limited to a deletion~~  
11 ~~of area from the enterprise zone and if, after the change is~~  
12 ~~made, the enterprise zone continues to satisfy the~~  
13 requirements of subsections (3), (4), and (5).

14 (b) Upon a recommendation by the enterprise zone  
15 development agency, the governing body of the jurisdiction  
16 which authorized the application for an enterprise zone may  
17 apply to the office for a change in boundary once every 3  
18 years by adopting a resolution that:

19 1. States with particularity the reasons for the  
20 change; and

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

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

26 ~~(7) Before June 30, 1999, the governing body of any~~  
27 ~~county operating under home rule charter adopted pursuant to~~  
28 ~~s. 10, s. 11, or s. 24, Art. VIII of the State Constitution of~~  
29 ~~1885, as preserved by s. 6(c), Art. VIII of the State~~  
30 ~~Constitution of 1968, with a population of at least 2 million~~  
31 ~~persons, may apply to the Office of Tourism, Trade, and~~

1 ~~Economic Development to amend the boundary lines of an~~  
2 ~~enterprise zone within the county for the purpose of~~  
3 ~~increasing by no more than 80 acres the noncontiguous area of~~  
4 ~~the enterprise zone located closest to the path where the~~  
5 ~~center of the August 24, 1992, storm known as Hurricane Andrew~~  
6 ~~crossed land. The Office of Tourism, Trade, and Economic~~  
7 ~~Development shall approve an application made pursuant to this~~  
8 ~~subsection if it is consistent with the categories, criteria,~~  
9 ~~and limitations imposed by this section upon the establishment~~  
10 ~~of such enterprise zone.~~

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

14 290.0056 Enterprise zone development agency.--

15 (2) When the governing body creates an enterprise zone  
16 development agency, that body shall, ~~by ordinance,~~ appoint a  
17 board of commissioners of the agency, which shall consist of  
18 not fewer than 8 or more than 13 commissioners. The governing  
19 body may ~~must~~ appoint at least one representative from each of  
20 the following: the local chamber of commerce; local financial  
21 or insurance entities; local ~~the~~ businesses and, where  
22 possible, businesses operating within the nominated area; the  
23 residents residing within the nominated area; nonprofit  
24 community-based organizations operating within the nominated  
25 area; the regional workforce board ~~local private industry~~  
26 ~~council~~; the local code enforcement agency; and the local law  
27 enforcement agency. The terms of office of the commissioners  
28 shall be for 4 years, except that, in making the initial  
29 appointments, the governing body shall appoint two members for  
30 terms of 3 years, two members for terms of 2 years, and one  
31 member for a term of 1 year; the remaining initial members

1 shall serve for terms of 4 years. A vacancy occurring during a  
2 term shall be filled for the unexpired term. The importance of  
3 including individuals from the nominated area shall be  
4 considered in making appointments. Further, the importance of  
5 minority representation on the agency shall be considered in  
6 making appointments so that the agency generally reflects the  
7 gender and ethnic composition of the community as a whole.

8 (3) A commissioner shall receive no compensation for  
9 his or her services, but is entitled to the necessary  
10 expenses, including travel expenses, incurred in the discharge  
11 of his or her duties. Each commissioner shall hold office  
12 until a successor has been appointed and has qualified. A  
13 certificate of the appointment or reappointment of any  
14 commissioner ~~shall be filed with the clerk of the county or~~  
15 ~~municipality, and the certificate~~ is conclusive evidence of  
16 the due and proper appointment of the commissioner.

17 (5) The governing body shall designate a chair and  
18 vice chair from among the commissioners. An agency may employ  
19 an executive director, technical experts, and such other  
20 agents and employees, permanent and temporary, as it requires,  
21 and determine their qualifications, duties, and compensation.  
22 For such legal service as it requires, an agency may employ or  
23 retain its own counsel and legal staff. An agency authorized  
24 to transact business and exercise powers under this act shall  
25 file with the governing body, on or before March 31 of each  
26 year, a report of its activities for the preceding fiscal  
27 year, which report shall include a complete financial  
28 statement setting forth its assets, liabilities, income, and  
29 operating expenses as of the end of such fiscal year. The  
30 agency ~~At the time of filing the report, the agency shall make~~  
31 the report ~~publish in a newspaper of general circulation in~~

1 ~~the community a notice to the effect that such report has been~~  
2 ~~filed with the county or municipality and that the report is~~  
3 available for inspection during business hours in the office  
4 of the clerk of the municipality or county and in the office  
5 of the agency.

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

8 (a) To assist in the development, ~~and~~ implementation,  
9 and annual review and update of the strategic plan or  
10 measurable goals.

11 (b) To oversee and monitor the implementation of the  
12 strategic plan or measurable goals. The agency shall make  
13 quarterly reports to the governing body of the municipality or  
14 county, or the governing bodies of the county and one or more  
15 municipalities, evaluating the progress in implementing the  
16 strategic plan or measurable goals.

17 (c) To identify and recommend to the governing body of  
18 the municipality or county, or the governing bodies of the  
19 county and one or more municipalities, ways to remove  
20 regulatory barriers.

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

24 (e) To assist in promoting the enterprise zone  
25 incentives to residents and businesses within the enterprise  
26 zone.

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

29 (g) To work with organizations affiliated with Florida  
30 Agricultural and Mechanical University, the University of  
31 Florida, and the University of South Florida, a group of

1 universities unofficially named the "University Partnership  
2 for Community Development," or similar organizations that have  
3 combined their resources to provide development consulting on  
4 a nonprofit basis.

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

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

12 (a) Its operations and accomplishments during the  
13 fiscal year.

14 (b) The accomplishments and progress concerning the  
15 implementation of the strategic plan or measurable goals, and  
16 any updates to the strategic plan or measurable goals.

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

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

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

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

24 (12) In the event that the nominated area selected by  
25 the governing body is not designated a state enterprise zone,  
26 the governing body may dissolve the agency after receiving  
27 notification from the ~~department or the~~ office that the area  
28 was not designated as an enterprise zone.

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

31 290.0057 Enterprise zone development plan.--

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

6           (a) Briefly describe the community's goals for  
7 revitalizing the area.

8           (b) Describe the ways in which the community's  
9 approaches to economic development, social and human services,  
10 transportation, housing, community development, public safety,  
11 and educational and environmental concerns will be addressed  
12 in a coordinated fashion, and explain how these linkages  
13 support the community's goals.

14           (c) Identify and describe key community goals and the  
15 barriers that restrict the community from achieving these  
16 goals, including a description of poverty and general  
17 distress, barriers to economic opportunity and development,  
18 and barriers to human development.

19           (d) Describe the process by which the affected  
20 community is a full partner in the process of developing and  
21 implementing the plan and the extent to which local  
22 institutions and organizations have contributed to the  
23 planning process.

24           (e) Commit the governing body or bodies to enact and  
25 maintain local fiscal and regulatory incentives, if approval  
26 for the area is received under s. 290.0065. These incentives  
27 may include the municipal public service tax exemption  
28 provided by s. 166.231, the economic development ad valorem  
29 tax exemption provided by s. 196.1995, the occupational  
30 license tax exemption provided by s. 205.054, local impact fee  
31 abatement or reduction, or low-interest or interest-free loans



1 or grants to businesses to encourage the revitalization of the  
2 nominated area.

3 (f) Identify the amount of local and private resources  
4 that will be available in the nominated area and the  
5 private/public partnerships to be used, which may include  
6 participation by, and cooperation with, universities,  
7 community colleges, small business development centers, black  
8 business investment corporations, certified development  
9 corporations, and other private and public entities.

10 (g) Indicate how state enterprise zone tax incentives  
11 and state, local, and federal resources will be utilized  
12 within the nominated area.

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

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

18 Section 6. Subsections (1), (2), and (5) of section  
19 290.0058, Florida Statutes, are amended to read:

20 290.0058 Determination of pervasive poverty,  
21 unemployment, and general distress.--

22 (1) In determining whether an area suffers from  
23 pervasive poverty, unemployment, and general distress, for  
24 purposes of ss. 290.0055 and 290.0065, the governing body and  
25 the office ~~department~~ shall use data from the most current  
26 decennial census, and from information published by the Bureau  
27 of the Census and the Bureau of Labor Statistics. The data  
28 shall be comparable in point or period of time and methodology  
29 employed.

30 (2) Pervasive poverty shall be evidenced by a showing  
31 that poverty is widespread throughout the nominated area. The

1 poverty rate of the nominated area shall be established using  
2 the following criteria:

3 (a) In each census geographic block group within a  
4 nominated area, the poverty rate ~~may shall~~ be not be less than  
5 20 percent. However, for an area nominated for designation as  
6 a rural enterprise zone which does not have a poverty rate of  
7 more than 20 percent in each census geographic block group  
8 within the nominated area, the poverty rate for the nominated  
9 area may be calculated using the poverty rate for the entire  
10 county, which may not be less than 20 percent.

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

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

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

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

27 Section 7. Section 290.0065, Florida Statutes, is  
28 amended to read:

29 290.0065 State designation of enterprise zones.--

30 (1) The maximum number of enterprise zones authorized  
31 under this section is the number of enterprise zones having an

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

19 (2) If, pursuant to subsection (4), the office does  
20 not redesignate an enterprise zone, a governing body of a  
21 county or municipality or the governing bodies of a county and  
22 one or more municipalities jointly, pursuant to s. 290.0055,  
23 may apply for designation of an enterprise zone to take the  
24 place of the enterprise zone not redesignated and request  
25 designation of an enterprise zone. The office, in consultation  
26 with Enterprise Florida, Inc., shall determine which areas  
27 nominated by such governing bodies meet the criteria outlined  
28 in s. 290.0055 and are the most appropriate for designation as  
29 state enterprise zones. Each application made pursuant to s.  
30 290.0055 shall be ranked competitively ~~within the appropriate~~  
31 category established pursuant to subsection (3) based on the

1 | pervasive poverty, unemployment, and general distress of the  
2 | area; the strategic plan, including local fiscal and  
3 | regulatory incentives, prepared pursuant to s. 290.0057; and  
4 | the prospects for new investment and economic development in  
5 | the area. Pervasive poverty, unemployment, and general  
6 | distress shall be weighted 35 percent; strategic plan and  
7 | local fiscal and regulatory incentives shall be weighted 40  
8 | percent; and prospects for new investment and economic  
9 | development in the area shall be weighted 25 percent.

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

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

15 |             ~~2. Communities consisting of census tracts in areas~~  
16 | ~~having a total population of 50,000 persons or more but less~~  
17 | ~~than 150,000 persons.~~

18 |             ~~3. Communities having a population of 20,000 persons~~  
19 | ~~or more but less than 50,000 persons.~~

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

22 |             ~~5. Communities having a population of less than 7,500~~  
23 | ~~persons.~~

24 |         ~~(b)~~ Any area authorized to be an enterprise zone by  
25 | both a county and a municipality shall be placed in the  
26 | appropriate category established under s. 290.0055(4)(b)  
27 | ~~paragraph (a)~~ in which an application by the municipality  
28 | would have been considered if the municipality had acted  
29 | alone, if at least 60 percent of the population of the area  
30 | authorized to be an enterprise zone resides within the  
31 | municipality. An area authorized to be an enterprise zone by a

1 county and one or more municipalities shall be placed in the  
2 category in which an application by the municipality with the  
3 highest percentage of residents in such area would have been  
4 considered if such municipality had authorized the area to be  
5 an enterprise zone. ~~An area authorized to be an enterprise  
6 zone by a county as defined by s. 125.011(1) shall be placed  
7 in the category in which an application by the municipality in  
8 which the area is located would have been considered if the  
9 municipality had authorized such area to be an enterprise  
10 zone. An area authorized to be an enterprise zone by a county  
11 as defined by s. 125.011(1) which area is located in two or  
12 more municipalities shall be placed in the category in which  
13 an application by the municipality with the highest percentage  
14 of residents in such area would have been considered if such  
15 municipality had authorized such area to be an enterprise  
16 zone.~~

17 (4)(a) Notwithstanding s. 290.0055, the office may  
18 redesignate any area existing as a state enterprise zone  
19 having an effective date on or before January 1, 2005, as of  
20 the effective date of this section and originally approved  
21 through a joint application from a county and municipality, or  
22 through an application from a county as defined in s.  
23 125.011(1), shall be redesignated as a state enterprise zone  
24 upon completion and submittal to the office by the governing  
25 body for an enterprise zone of the following:

26 1. An updated zone profile for the enterprise zone  
27 based on the most recent census data that complies with s.  
28 290.0055, except that pervasive poverty criteria may be set  
29 aside for rural enterprise zones.

30  
31

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

4           3. Measurable goals for the enterprise zone developed  
5 by the enterprise zone development agency, which may be the  
6 goals established in the enterprise zone's strategic plan.

7  
8 The governing body may also submit a request for a boundary  
9 change in an enterprise zone in the same application to the  
10 office as long as the new area complies with the requirements  
11 of s. 290.0055, except that pervasive poverty criteria may be  
12 set aside for rural enterprise zones. ~~the creation of an~~  
13 ~~enterprise zone development agency pursuant to s. 290.0056 and~~  
14 ~~the completion of a strategic plan pursuant to s. 290.0057.~~  
15 ~~Any area redesignated pursuant to this subsection, other than~~  
16 ~~an area located in a county defined in s. 125.011(1), may be~~  
17 ~~relocated or modified by the appropriate governmental bodies.~~  
18 ~~Such relocation or modification shall be identified in the~~  
19 ~~strategic plan and shall meet the requirements for designation~~  
20 ~~as established by former s. 290.005. Any relocation or~~  
21 ~~modification shall be submitted on or before June 1, 1996.~~

22           (b) In consultation with Enterprise Florida, Inc., the  
23 office shall, based on the enterprise zone profile and the  
24 grounds for redesignation expressed in the resolution,  
25 determine whether the enterprise zone merits redesignation.  
26 The office may also examine and consider the following:

27           1. Progress made, if any, in the enterprise zone's  
28 strategic plan.

29           2. Use of enterprise zone incentives during the life  
30 of the enterprise zone.

31

1 If the office determines that the enterprise zone merits  
2 redesignation, the office shall notify the governing body in  
3 writing of its approval of redesignation.

4 (c) If the enterprise zone is redesignated, the office  
5 shall determine if the measurable goals submitted are  
6 reasonable. If the office determines that the goals are  
7 reasonable, the office shall notify the governing body in  
8 writing that the goals have been approved. The office shall  
9 ~~place any area designated as a state enterprise zone pursuant~~  
10 ~~to this subsection in the appropriate category established in~~  
11 ~~subsection (3), and include such designations within the~~  
12 ~~limitations on state enterprise zone designations set out in~~  
13 ~~subsection (1).~~

14 (d)(e) If the office denies redesignation of an  
15 enterprise zone, the office shall notify the governing body in  
16 writing of the denial. Any county or municipality having  
17 jurisdiction over an area denied redesignation ~~designated~~ as a  
18 state enterprise zone pursuant to this subsection, ~~other than~~  
19 ~~a county defined by s. 125.011(1),~~ may not apply for  
20 designation of that another area for 1 year following the date  
21 of denial.

22 (5) Notwithstanding s. 290.0055, an area designated as  
23 a federal empowerment zone or enterprise community pursuant to  
24 Title XIII of the Omnibus Budget Reconciliation Act of 1993,  
25 the Taxpayer Relief Act of 1997, or the 1999 Agricultural  
26 Appropriations Act shall be designated a state enterprise zone  
27 as follows:

28 (a) An area designated as an urban empowerment zone or  
29 urban enterprise community pursuant to Title XIII of the  
30 Omnibus Budget Reconciliation Act of 1993, ~~or~~ the Taxpayer  
31 Relief Act of 1997, or the 2000 Community Renewal Tax Relief

1 Act shall be redesignated ~~designated~~ a state enterprise zone  
2 by the office upon completion of the requirements set out in  
3 paragraph (d), except in the case of a county as defined in s.  
4 125.011(1) which, notwithstanding s. 290.0055, may incorporate  
5 and include such designated urban empowerment zone or urban  
6 enterprise community areas within the boundaries of its state  
7 enterprise zones without any limitation as to size.

8 (b) An area designated as a rural empowerment zone or  
9 rural enterprise community pursuant to Title XIII of the  
10 Omnibus Budget Reconciliation Act of 1993 or the 1999  
11 Agricultural Appropriations Act shall be redesignated  
12 ~~designated~~ a state rural enterprise zone by the office upon  
13 completion of the requirements set out in paragraph (d) and  
14 may incorporate and include such designated rural empowerment  
15 zone or rural enterprise community within the boundaries of  
16 its state enterprise zones without any limitation as to size.

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

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

29 ~~(e) The office shall place any area designated as a~~  
30 ~~state enterprise zone pursuant to this subsection in the~~  
31 ~~appropriate category established in subsection (3), and~~



1 ~~include such designations within the limitations on state~~  
2 ~~enterprise zone designations set out in subsection (1).~~

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

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

10 (c) Such guidelines shall provide for the evaluation  
11 of the strategic plan or measurable goals and local fiscal and  
12 regulatory incentives for effectiveness, including how the  
13 following key principles will be implemented by the governing  
14 body or bodies:

15 1. Economic opportunity, including job creation within  
16 the community and throughout the region, as well as  
17 entrepreneurial initiatives, small business expansion, and  
18 training for jobs that offer upward mobility.

19 2. Sustainable community development that advances the  
20 creation of livable and vibrant communities through  
21 comprehensive approaches that coordinate economic, physical,  
22 community, and human development.

23 3. Community-based partnerships involving the  
24 participation of all segments of the community.

25 4. Strategic vision for change that identifies how the  
26 community will be revitalized. This vision should include  
27 methods for building on community assets and coordinate a  
28 response to community needs in a comprehensive fashion. This  
29 vision should provide goals and performance benchmarks for  
30 measuring progress and establish a framework for evaluating  
31 and adjusting the strategic plan or measurable goals.

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

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

9           (7) Upon approval by the director of a resolution  
10 authorizing an area to be an enterprise zone pursuant to this  
11 section, the office shall assign a unique identifying number  
12 to that resolution. The office shall provide the Department of  
13 Revenue and Enterprise Florida, Inc., with a copy of each  
14 resolution approved, together with its identifying number.

15           ~~(8)(a) Notwithstanding s. 290.0055, any area existing~~  
16 ~~as a state enterprise zone as of December 30, 1994, which has~~  
17 ~~received at least \$1 million in state community development~~  
18 ~~funds and at least \$500,000 in federal community development~~  
19 ~~funds, which has less than 300 businesses located within the~~  
20 ~~boundaries of the enterprise zone, and which has been~~  
21 ~~designated by the United States Department of Agriculture as a~~  
22 ~~"Champion Community" shall be redesignated as a state~~  
23 ~~enterprise zone upon the creation of an enterprise zone~~  
24 ~~development agency pursuant to s. 290.0056 and the completion~~  
25 ~~of a strategic plan pursuant to s. 290.0057.~~

26           ~~(b) Such designation shall be in addition to the~~  
27 ~~limitations of state enterprise zone designation set out in~~  
28 ~~subsection (1).~~

29           ~~(9)(a) Before December 31, 2002, the governing body of~~  
30 ~~a county in which an enterprise zone designated pursuant to~~  
31 ~~paragraph (5)(b) is located may apply to the Office of~~

1 ~~Tourism, Trade, and Economic Development to amend the~~  
2 ~~boundaries of the enterprise zone for the purpose of replacing~~  
3 ~~areas not suitable for development.~~

4 ~~(b) Before December 31, 2002, the governing body of a~~  
5 ~~county in which an enterprise zone designated pursuant to~~  
6 ~~subparagraph (3)(a)2. is located may apply to the Office of~~  
7 ~~Tourism, Trade, and Economic Development to amend the~~  
8 ~~boundaries of the enterprise zone for the purpose of replacing~~  
9 ~~areas not suitable for development.~~

10  
11 ~~The Office of Tourism, Trade, and Economic Development shall~~  
12 ~~approve the application if it does not increase the overall~~  
13 ~~size of the enterprise zone. Except that upon the request of~~  
14 ~~the governing body of a home rule charter county, or any~~  
15 ~~county the government of which has been consolidated with the~~  
16 ~~government of one or more municipalities in accordance with s.~~  
17 ~~9, Art. VIII of the State Constitution of 1885, as preserved~~  
18 ~~by s. 6(c), Art. VIII of the State Constitution as revised in~~  
19 ~~1968 and subsequently amended, the Office of Tourism, Trade,~~  
20 ~~and Economic Development may amend the boundaries of an area~~  
21 ~~designated as an enterprise zone upon the receipt of a~~  
22 ~~resolution adopted by such governing body describing the~~  
23 ~~amended boundaries, so long as the added area does not~~  
24 ~~increase the overall size of the expanded zone more than its~~  
25 ~~original size or 20 square miles, whichever is larger, and is~~  
26 ~~consistent with the categories, criteria, and limitations~~  
27 ~~imposed by s. 290.0055.~~

28 ~~(10) Before December 31, 1999, any county as defined~~  
29 ~~in s. 125.011(1) may create a satellite enterprise zone not~~  
30 ~~exceeding 3 square miles in area outside of and,~~  
31 ~~notwithstanding anything contained in s. 290.0055(4) or~~

1 ~~elsewhere, in addition to the previously designated 20 square~~  
2 ~~miles of enterprise zones. The Office of Tourism, Trade, and~~  
3 ~~Economic Development shall amend the boundaries of the areas~~  
4 ~~previously designated by any such county as enterprise zones~~  
5 ~~upon the receipt of a resolution adopted by such governing~~  
6 ~~body describing the satellite enterprise zone, as long as the~~  
7 ~~additional area is consistent with the categories, criteria,~~  
8 ~~and limitations imposed by s. 290.0055, provided that the~~  
9 ~~20 square mile limitation and the requirements imposed by s.~~  
10 ~~290.0055(4)(d) do not apply to such satellite enterprise zone.~~

11 ~~(11) Before December 31, 2004, the governing body or~~  
12 ~~governing bodies of a county or a municipality in a county~~  
13 ~~having a population of more than 235,000 but less than 260,000~~  
14 ~~and in which an enterprise zone is designated may apply to the~~  
15 ~~Office of Tourism, Trade, and Economic Development to change~~  
16 ~~the boundaries of the enterprise zone for the purpose of~~  
17 ~~replacing areas not suitable for development. The Office of~~  
18 ~~Tourism, Trade, and Economic Development shall approve the~~  
19 ~~application made pursuant to this subsection if the boundary~~  
20 ~~change is consistent with the categories, criteria, and~~  
21 ~~limitations imposed upon the establishment of such enterprise~~  
22 ~~zone.~~

23 ~~(12) Notwithstanding any provisions in s. 290.0055~~  
24 ~~regarding the size of an enterprise zone, any county defined~~  
25 ~~by s. 125.011(1) may apply to the Office of Tourism, Trade,~~  
26 ~~and Economic Development by October 1, 2004, to expand the~~  
27 ~~boundary of an existing enterprise zone to include an~~  
28 ~~additional 8.7 square miles. The area must also include areas~~  
29 ~~to the north or east of the northeasternmost section of an~~  
30 ~~existing enterprise zone. The expanded area may not include~~  
31 ~~any area not described in this subsection. The Office of~~

1 ~~Tourism, Trade, and Economic Development shall approve an~~  
2 ~~amendment to the boundary of an enterprise zone under this~~  
3 ~~subsection by January 1, 2005, if the area proposed for~~  
4 ~~addition to the enterprise zone is consistent with the~~  
5 ~~criteria and conditions imposed by s. 290.0055 upon the~~  
6 ~~establishment of enterprise zones, including the requirement~~  
7 ~~that the area suffer from pervasive poverty, unemployment, and~~  
8 ~~general distress.~~

9       ~~(13) Before November 30, 2004, any county as defined~~  
10 ~~in s. 125.011 may apply to the Office of Tourism, Trade, and~~  
11 ~~Economic Development to change the boundaries of an existing~~  
12 ~~enterprise zone for the purpose of replacing an area of not~~  
13 ~~more than 75 acres within the enterprise zone as of January 1,~~  
14 ~~2004, with an area of the same number of acres outside the~~  
15 ~~enterprise zone as of January 1, 2004. The replacement area~~  
16 ~~must be contiguous to the existing enterprise zone and must be~~  
17 ~~a part of a revitalization area that has been targeted for~~  
18 ~~assistance by the county. The replacement area also must be~~  
19 ~~contiguous to a zoo, and the county must have previously~~  
20 ~~completed a master plan for development of the area. The~~  
21 ~~Office of Tourism, Trade, and Economic Development shall~~  
22 ~~approve the amendment effective January 1, 2005, if the~~  
23 ~~enterprise zone remains consistent with the criteria and~~  
24 ~~conditions imposed by s. 290.0055 upon the establishment of~~  
25 ~~enterprise zones, including the requirement that the area~~  
26 ~~suffer from pervasive poverty, unemployment, and general~~  
27 ~~distress.~~

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

30       290.0066 Revocation of enterprise zone designation.--

31

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

4           (a) Have failed to make progress in achieving the  
5 benchmarks set forth in the strategic plan or measurable goals  
6 ; or

7           (b) Have not complied substantially with the strategic  
8 plan or measurable goals.

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

11           290.012 Transition.--Any enterprise zone having an  
12 effective date on or before January 1, 2005, in existence on  
13 ~~the effective date of this section~~ shall continue to exist  
14 until December 31, 2005 ~~1994~~, and shall cease to exist on that  
15 date. Any enterprise zone designated or redesignated on or  
16 after January 1, 2006 ~~1995~~, must be designated or redesignated  
17 ~~be created~~ in accordance with the Florida Enterprise Zone Act  
18 ~~of 1994. Any such designation shall not be effective until~~  
19 ~~July 1, 1995.~~

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

22           290.014 Annual reports on enterprise zones.--

23           (2) By March 1 of each year, the office shall submit  
24 an annual report to the Governor, the Speaker of the House of  
25 Representatives, and the President of the Senate. The report  
26 shall include the information provided by the Department of  
27 Revenue pursuant to subsection (1) and the information  
28 provided by enterprise zone development agencies pursuant to  
29 s. 290.0056. In addition, the report shall include an analysis  
30 of the activities and accomplishments of each enterprise zone.  
31

1 ~~and any additional information prescribed pursuant to s.~~  
2 ~~290.015.~~

3 Section 11. Section 290.016, Florida Statutes, is  
4 amended to read:

5 290.016 Repeal.--Sections 290.001-290.014 are  
6 ~~290.001-290.015 shall stand~~ repealed ~~on~~ December 31, 2015  
7 ~~2005.~~

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

10 163.345 Encouragement of private enterprise.--

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

15 Section 13. Paragraph (c) of subsection (8) of section  
16 166.231, Florida Statutes, is amended to read:

17 166.231 Municipalities; public service tax.--

18 (8)

19 (c) This subsection expires ~~shall expire and be void~~  
20 on the date specified in s. 290.016 for the expiration of the  
21 Florida Enterprise Zone Act December 31, 2005, except that any  
22 qualified business ~~that~~ which has satisfied the requirements  
23 of this subsection before that date ~~prior to December 31,~~  
24 ~~2005~~, shall be allowed the full benefit of the exemption  
25 allowed under this subsection as if this subsection had not  
26 expired on that date ~~December 31, 2005~~.

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

29 193.077 Notice of new, rebuilt, or expanded  
30 property.--  
31

1           (4) ~~The provisions of This section 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 15. Paragraph (b) of subsection (5) of section  
5 193.085, Florida Statutes, is amended to read:

6           193.085 Listing all property.--

7           (5)

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

11           Section 16. Paragraph (b) of subsection (4) of section  
12 195.073, Florida Statutes, is amended to read:

13           195.073 Classification of property.--All items  
14 required by law to be on the assessment rolls must receive a  
15 classification based upon the use of the property. The  
16 department shall promulgate uniform definitions for all  
17 classifications. The department may designate other  
18 subclassifications of property. No assessment roll may be  
19 approved by the department which does not show proper  
20 classifications.

21           (4)

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

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

27           196.012 Definitions.--For the purpose of this chapter,  
28 the following terms are defined as follows, except where the  
29 context clearly indicates otherwise:

30           (19) "Enterprise zone" means an area designated as an  
31 enterprise zone pursuant to s. 290.0065. This subsection



1 ~~expires shall stand repealed on the date specified in s.~~  
2 290.016 for the expiration of the Florida Enterprise Zone Act  
3 ~~December 31, 2005.~~

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

6 205.022 Definitions.--When used in this chapter, the  
7 following terms and phrases shall have the meanings ascribed  
8 to them in this section, except when the context clearly  
9 indicates a different meaning:

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

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

17 205.054 Occupational license tax; partial exemption  
18 for engaging in business or occupation in enterprise zone.--

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

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

26 212.02 Definitions.--The following terms and phrases  
27 when used in this chapter have the meanings ascribed to them  
28 in this section, except where the context clearly indicates a  
29 different meaning:

30 (6) "Enterprise zone" means an area of the state  
31 designated pursuant to s. 290.0065. This subsection expires

1 ~~shall expire and be void on the date specified in s. 290.016~~  
2 ~~for the expiration of the Florida Enterprise Zone Act December~~  
3 ~~31, 2005.~~

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

7 212.08 Sales, rental, use, consumption, distribution,  
8 and storage tax; specified exemptions.--The sale at retail,  
9 the rental, the use, the consumption, the distribution, and  
10 the storage to be used or consumed in this state of the  
11 following are hereby specifically exempt from the tax imposed  
12 by this chapter.

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

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

16 1. Building materials used in the rehabilitation of  
17 real property located in an enterprise zone shall be exempt  
18 from the tax imposed by this chapter upon an affirmative  
19 showing to the satisfaction of the department that the items  
20 have been used for the rehabilitation of real property located  
21 in an enterprise zone. Except as provided in subparagraph 2.,  
22 this exemption inures to the owner, lessee, or lessor of the  
23 rehabilitated real property located in an enterprise zone only  
24 through a refund of previously paid taxes. To receive a refund  
25 pursuant to this paragraph, the owner, lessee, or lessor of  
26 the rehabilitated real property located in an enterprise zone  
27 must file an application under oath with the governing body or  
28 enterprise zone development agency having jurisdiction over  
29 the enterprise zone where the business is located, as  
30 applicable, which includes:

- 1           a. The name and address of the person claiming the  
2 refund.
- 3           b. An address and assessment roll parcel number of the  
4 rehabilitated real property in an enterprise zone for which a  
5 refund of previously paid taxes is being sought.
- 6           c. A description of the improvements made to  
7 accomplish the rehabilitation of the real property.
- 8           d. A copy of the building permit issued for the  
9 rehabilitation of the real property.
- 10          e. A sworn statement, under the penalty of perjury,  
11 from the general contractor licensed in this state with whom  
12 the applicant contracted to make the improvements necessary to  
13 accomplish the rehabilitation of the real property, which  
14 statement lists the building materials used in the  
15 rehabilitation of the real property, the actual cost of the  
16 building materials, and the amount of sales tax paid in this  
17 state on the building materials. In the event that a general  
18 contractor has not been used, the applicant shall provide this  
19 information in a sworn statement, under the penalty of  
20 perjury. Copies of the invoices which evidence the purchase of  
21 the building materials used in such rehabilitation and the  
22 payment of sales tax on the building materials shall be  
23 attached to the sworn statement provided by the general  
24 contractor or by the applicant. Unless the actual cost of  
25 building materials used in the rehabilitation of real property  
26 and the payment of sales taxes due thereon is documented by a  
27 general contractor or by the applicant in this manner, the  
28 cost of such building materials shall be an amount equal to 40  
29 percent of the increase in assessed value for ad valorem tax  
30 purposes.
- 31

1           f. The identifying number assigned pursuant to s.  
2 290.0065 to the enterprise zone in which the rehabilitated  
3 real property is located.

4           g. A certification by the local building code  
5 inspector that the improvements necessary to accomplish the  
6 rehabilitation of the real property are substantially  
7 completed.

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

10          i. If applicable, the name and address of each  
11 permanent employee of the business, including, for each  
12 employee who is a resident of an enterprise zone, the  
13 identifying number assigned pursuant to s. 290.0065 to the  
14 enterprise zone in which the employee resides.

15          2. This exemption inures to a city, county, other  
16 governmental agency, or nonprofit community-based organization  
17 through a refund of previously paid taxes if the building  
18 materials used in the rehabilitation of real property located  
19 in an enterprise zone are paid for from the funds of a  
20 community development block grant, State Housing Initiatives  
21 Partnership Program, or similar grant or loan program. To  
22 receive a refund pursuant to this paragraph, a city, county,  
23 other governmental agency, or nonprofit community-based  
24 organization must file an application which includes the same  
25 information required to be provided in subparagraph 1. by an  
26 owner, lessee, or lessor of rehabilitated real property. In  
27 addition, the application must include a sworn statement  
28 signed by the chief executive officer of the city, county,  
29 other governmental agency, or nonprofit community-based  
30 organization seeking a refund which states that the building  
31 materials for which a refund is sought were paid for from the

1 funds of a community development block grant, State Housing  
2 Initiatives Partnership Program, or similar grant or loan  
3 program.

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

21         4. An application for a refund pursuant to this  
22 paragraph must be submitted to the department within 6 months  
23 after the rehabilitation of the property is deemed to be  
24 substantially completed by the local building code inspector  
25 or by September 1 ~~within 90 days~~ after the rehabilitated  
26 property is first subject to assessment.

27         5. The provisions of s. 212.095 do not apply to any  
28 refund application made pursuant to this paragraph. ~~No more~~  
29 ~~than one exemption through a refund of previously paid taxes~~  
30 ~~for the rehabilitation of real property shall be permitted for~~  
31 ~~any one parcel of real property.~~ No refund shall be granted

1 pursuant to this paragraph unless the amount to be refunded  
2 exceeds \$500. No refund granted pursuant to this paragraph  
3 shall exceed the lesser of 97 percent of the Florida sales or  
4 use tax paid on the cost of the building materials used in the  
5 rehabilitation of the real property as determined pursuant to  
6 sub-subparagraph 1.e. or \$5,000, or, if no less than 20  
7 percent of the employees of the business are residents of an  
8 enterprise zone, excluding temporary and part-time employees,  
9 the amount of refund granted pursuant to this paragraph shall  
10 not exceed the lesser of 97 percent of the sales tax paid on  
11 the cost of such building materials or \$10,000. A refund  
12 approved pursuant to this paragraph shall be made within 30  
13 days of formal approval by the department of the application  
14 for the refund.

15           6. The department shall adopt rules governing the  
16 manner and form of refund applications and may establish  
17 guidelines as to the requisites for an affirmative showing of  
18 qualification for exemption under this paragraph.

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

26           8. For the purposes of the exemption provided in this  
27 paragraph:

28           a. "Building materials" means tangible personal  
29 property which becomes a component part of improvements to  
30 real property.

31

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

3           c. "Rehabilitation of real property" means the  
4 reconstruction, renovation, restoration, rehabilitation,  
5 construction, or expansion of improvements to real property.

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

8           9. ~~The provisions of This paragraph expires shall~~  
9 ~~expire and be void on the date specified in s. 290.016 for the~~  
10 ~~expiration of the Florida Enterprise Zone Act December 31,~~  
11 ~~2005.~~

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

13           1. Business property purchased for use by businesses  
14 located in an enterprise zone which is subsequently used in an  
15 enterprise zone shall be exempt from the tax imposed by this  
16 chapter. This exemption inures to the business only through a  
17 refund of previously paid taxes. A refund shall be authorized  
18 upon an affirmative showing by the taxpayer to the  
19 satisfaction of the department that the requirements of this  
20 paragraph have been met.

21           2. To receive a refund, the business must file under  
22 oath with the governing body or enterprise zone development  
23 agency having jurisdiction over the enterprise zone where the  
24 business is located, as applicable, an application which  
25 includes:

26           a. The name and address of the business claiming the  
27 refund.

28           b. The identifying number assigned pursuant to s.  
29 290.0065 to the enterprise zone in which the business is  
30 located.

31

1           c. A specific description of the property for which a  
2 refund is sought, including its serial number or other  
3 permanent identification number.

4           d. The location of the property.

5           e. The sales invoice or other proof of purchase of the  
6 property, showing the amount of sales tax paid, the date of  
7 purchase, and the name and address of the sales tax dealer  
8 from whom the property was purchased.

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

11           g. If applicable, the name and address of each  
12 permanent employee of the business, including, for each  
13 employee who is a resident of an enterprise zone, the  
14 identifying number assigned pursuant to s. 290.0065 to the  
15 enterprise zone in which the employee resides.

16           3. Within 10 working days after receipt of an  
17 application, the governing body or enterprise zone development  
18 agency shall review the application to determine if it  
19 contains all the information required pursuant to subparagraph  
20 2. and meets the criteria set out in this paragraph. The  
21 governing body or agency shall certify all applications that  
22 contain the information required pursuant to subparagraph 2.  
23 and meet the criteria set out in this paragraph as eligible to  
24 receive a refund. If applicable, the governing body or agency  
25 shall also certify if 20 percent of the employees of the  
26 business are residents of an enterprise zone, excluding  
27 temporary and part-time employees. The certification shall be  
28 in writing, and a copy of the certification shall be  
29 transmitted to the executive director of the Department of  
30 Revenue. The business shall be responsible for forwarding a  
31



1 certified application to the department within the time  
2 specified in subparagraph 4.

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

7 5. The provisions of s. 212.095 do not apply to any  
8 refund application made pursuant to this paragraph. The amount  
9 refunded on purchases of business property under this  
10 paragraph shall be the lesser of 97 percent of the sales tax  
11 paid on such business property or \$5,000, or, if no less than  
12 20 percent of the employees of the business are residents of  
13 an enterprise zone, excluding temporary and part-time  
14 employees, the amount refunded on purchases of business  
15 property under this paragraph shall be the lesser of 97  
16 percent of the sales tax paid on such business property or  
17 \$10,000. A refund approved pursuant to this paragraph shall be  
18 made within 30 days of formal approval by the department of  
19 the application for the refund. No refund shall be granted  
20 under this paragraph unless the amount to be refunded exceeds  
21 \$100 in sales tax paid on purchases made within a 60-day time  
22 period.

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. If the department determines that the business  
28 property is used outside an enterprise zone within 3 years  
29 from the date of purchase, the amount of taxes refunded to the  
30 business purchasing such business property shall immediately  
31 be due and payable to the department by the business, together

1 with the appropriate interest and penalty, computed from the  
2 date of purchase, in the manner provided by this chapter.  
3 Notwithstanding this subparagraph, business property used  
4 exclusively in:

- 5 a. Licensed commercial fishing vessels,
  - 6 b. Fishing guide boats, or
  - 7 c. Ecotourism guide boats
- 8

9 that leave and return to a fixed location within an area  
10 designated under s. 370.28 are eligible for the exemption  
11 provided under this paragraph if all requirements of this  
12 paragraph are met. Such vessels and boats must be owned by a  
13 business that is eligible to receive the exemption provided  
14 under this paragraph. This exemption does not apply to the  
15 purchase of a vessel or boat.

16 8. The department shall deduct an amount equal to 10  
17 percent of each refund granted under the provisions of this  
18 paragraph from the amount transferred into the Local  
19 Government Half-cent Sales Tax Clearing Trust Fund pursuant to  
20 s. 212.20 for the county area in which the business property  
21 is located and shall transfer that amount to the General  
22 Revenue Fund.

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

- 27 a. Property classified as 3-year property under s.  
28 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;
- 29 b. Industrial machinery and equipment as defined in  
30 sub-subparagraph (b)6.a. and eligible for exemption under  
31 paragraph (b);

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

3 d. Business property having a sales price of under  
4 ~~\$500~~\$5,000 per item unit.

5 10. ~~The provisions of This paragraph expires shall~~  
6 ~~expire and be void on the date specified in s. 290.016 for the~~  
7 ~~expiration of the Florida Enterprise Zone Act December 31,~~  
8 ~~2005.~~

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

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

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

17 b. The credit shall be granted as a refund against  
18 state sales and use taxes reported on returns and remitted in  
19 the 12 months preceding the date of application to the  
20 department for the credit as required in sub-subparagraph 3.c.  
21 If the annual credit is not fully used through such refund  
22 because of insufficient tax payments during the applicable  
23 12-month period, the unused amount may be included in an  
24 application for a refund made pursuant to sub-subparagraph  
25 3.c. in subsequent years against the total tax payments made  
26 for such year. Carryover credits may be applied for a 3-year  
27 period without regard to any time limitation that would  
28 otherwise apply under s. 215.26;

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

1           d. All proposals for the granting of the tax credit  
2 shall require the prior approval of the Office of Tourism,  
3 Trade, and Economic Development;

4           e. The total amount of tax credits which may be  
5 granted for all programs approved under this paragraph, s.  
6 220.183, and s. 624.5105 is \$10 million annually; and

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

11           2. Eligibility requirements.--

12           a. A community contribution by a person must be in the  
13 following form:

14           (I) Cash or other liquid assets;

15           (II) Real property;

16           (III) Goods or inventory; or

17           (IV) Other physical resources as identified by the  
18 Office of Tourism, Trade, and Economic Development.

19           b. All community contributions must be reserved  
20 exclusively for use in a project. As used in this  
21 sub-subparagraph, the term "project" means any activity  
22 undertaken by an eligible sponsor which is designed to  
23 construct, improve, or substantially rehabilitate housing that  
24 is affordable to low-income or very-low-income households as  
25 defined in s. 420.9071(19) and (28); designed to provide  
26 commercial, industrial, or public resources and facilities; or  
27 designed to improve entrepreneurial and job-development  
28 opportunities for low-income persons. A project may be the  
29 investment necessary to increase access to high-speed  
30 broadband capability in rural communities with enterprise  
31 zones, including projects that result in improvements to

1 | communications assets that are owned by a business. A project  
2 | may include the provision of museum educational programs and  
3 | materials that are directly related to any project approved  
4 | between January 1, 1996, and December 31, 1999, and located in  
5 | an enterprise zone that was designated pursuant to s. 290.0065  
6 | ~~as referenced in s. 290.00675~~. This paragraph does not  
7 | preclude projects that propose to construct or rehabilitate  
8 | housing for low-income or very-low-income households on  
9 | scattered sites. The Office of Tourism, Trade, and Economic  
10 | Development may reserve up to 50 percent of the available  
11 | annual tax credits for housing for very-low-income households  
12 | pursuant to s. 420.9071(28) for the first 6 months of the  
13 | fiscal year. With respect to housing, contributions may be  
14 | used to pay the following eligible low-income and  
15 | very-low-income housing-related activities:  
16 |       (I) Project development impact and management fees for  
17 | low-income or very-low-income housing projects;  
18 |       (II) Down payment and closing costs for eligible  
19 | persons, as defined in s. 420.9071(19) and (28);  
20 |       (III) Administrative costs, including housing  
21 | counseling and marketing fees, not to exceed 10 percent of the  
22 | community contribution, directly related to low-income or  
23 | very-low-income projects; and  
24 |       (IV) Removal of liens recorded against residential  
25 | property by municipal, county, or special district local  
26 | governments when satisfaction of the lien is a necessary  
27 | precedent to the transfer of the property to an eligible  
28 | person, as defined in s. 420.9071(19) and (28), for the  
29 | purpose of promoting home ownership. Contributions for lien  
30 | removal must be received from a nonrelated third party.  
31 |

1           c. The project must be undertaken by an "eligible  
2 sponsor," which includes:  
3           (I) A community action program;  
4           (II) A nonprofit community-based development  
5 organization whose mission is the provision of housing for  
6 low-income or very-low-income households or increasing  
7 entrepreneurial and job-development opportunities for  
8 low-income persons;  
9           (III) A neighborhood housing services corporation;  
10          (IV) A local housing authority created under chapter  
11 421;  
12          (V) A community redevelopment agency created under s.  
13 163.356;  
14          (VI) The Florida Industrial Development Corporation;  
15          (VII) A historic preservation district agency or  
16 organization;  
17          (VIII) A regional workforce board;  
18          (IX) A direct-support organization as provided in s.  
19 1009.983;  
20          (X) An enterprise zone development agency created  
21 under s. 290.0056;  
22          (XI) A community-based organization incorporated under  
23 chapter 617 which is recognized as educational, charitable, or  
24 scientific pursuant to s. 501(c)(3) of the Internal Revenue  
25 Code and whose bylaws and articles of incorporation include  
26 affordable housing, economic development, or community  
27 development as the primary mission of the corporation;  
28          (XII) Units of local government;  
29          (XIII) Units of state government; or  
30          (XIV) Any other agency that the Office of Tourism,  
31 Trade, and Economic Development designates by rule.

1  
2 In no event may a contributing person have a financial  
3 interest in the eligible sponsor.

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

14         3. Application requirements.--

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

24         b. Any person seeking to participate in this program  
25 must submit an application for tax credit to the Office of  
26 Tourism, Trade, and Economic Development which sets forth the  
27 name of the sponsor, a description of the project, and the  
28 type, value, and purpose of the contribution. The sponsor  
29 shall verify the terms of the application and indicate its  
30 receipt of the contribution, which verification must be in  
31 writing and accompany the application for tax credit. The

1 person must submit a separate tax credit application to the  
2 office for each individual contribution that it makes to each  
3 individual project.

4 c. Any person who has received notification from the  
5 Office of Tourism, Trade, and Economic Development that a tax  
6 credit has been approved must apply to the department to  
7 receive the refund. Application must be made on the form  
8 prescribed for claiming refunds of sales and use taxes and be  
9 accompanied by a copy of the notification. A person may submit  
10 only one application for refund to the department within any  
11 12-month period.

12 4. Administration.--

13 a. The Office of Tourism, Trade, and Economic  
14 Development may adopt rules pursuant to ss. 120.536(1) and  
15 120.54 necessary to administer this paragraph, including rules  
16 for the approval or disapproval of proposals by a person.

17 b. The decision of the Office of Tourism, Trade, and  
18 Economic Development must be in writing, and, if approved, the  
19 notification shall state the maximum credit allowable to the  
20 person. Upon approval, the office shall transmit a copy of the  
21 decision to the Department of Revenue.

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

27 d. The Office of Tourism, Trade, and Economic  
28 Development shall, in consultation with the Department of  
29 Community Affairs, the Florida Housing Finance Corporation,  
30 and the statewide and regional housing and financial  
31 intermediaries, market the availability of the community



1 contribution tax credit program to community-based  
2 organizations.

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

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

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

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

12 2. Any qualified business which has been granted an  
13 exemption under this subsection prior to that date shall be  
14 allowed the full benefit of this exemption as if this  
15 subsection had not expired on that date.

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

19 212.096 Sales, rental, storage, use tax; enterprise  
20 zone jobs credit against sales tax.--

21 (1) For the purposes of the credit provided in this  
22 section:

23 (a) "Eligible business" means any sole proprietorship,  
24 firm, partnership, corporation, bank, savings association,  
25 estate, trust, business trust, receiver, syndicate, or other  
26 group or combination, or successor business, located in an  
27 enterprise zone. The business must demonstrate to the  
28 department that the total number of full-time jobs defined  
29 under paragraph (d) has increased from the average of the  
30 previous 12 months. ~~A business that created a minimum of five~~  
31 ~~new full time jobs in an enterprise zone between July 1, 2000,~~

1 ~~and December 31, 2001, is also an eligible business for~~  
2 ~~purposes of the credit provided beginning January 1, 2002.~~ An  
3 eligible business does not include any business which has  
4 claimed the credit permitted under s. 220.181 for any new  
5 business employee first beginning employment with the business  
6 after July 1, 1995.

7 (b) "Month" means either a calendar month or the time  
8 period from any day of any month to the corresponding day of  
9 the next succeeding month or, if there is no corresponding day  
10 in the next succeeding month, the last day of the succeeding  
11 month.

12 (c) "New employee" means a person residing in an  
13 enterprise zone or a participant in the welfare transition  
14 program who begins employment with an eligible business after  
15 July 1, 1995, and who has not been previously employed full  
16 time within the preceding 12 months by the eligible business,  
17 or a successor eligible business, claiming the credit allowed  
18 by this section.

19 (d) "Job ~~Jobs~~" means a full-time position ~~positions~~,  
20 as consistent with terms used by the Agency for Workforce  
21 Innovation and the United States Department of Labor for  
22 purposes of unemployment compensation tax administration and  
23 employment estimation resulting directly from a business  
24 operation in this state. This term ~~These terms~~ may not include  
25 a temporary construction job ~~jobs~~ involved with the  
26 construction of facilities or any job that has ~~jobs that have~~  
27 previously been included in any application for tax credits  
28 under s. 220.181(1). The term ~~"jobs"~~ also includes employment  
29 of an employee leased from an employee leasing company  
30 licensed under chapter 468 if such employee has been  
31

1 continuously leased to the employer for an average of at least  
2 36 hours per week for more than 6 months.

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

7  
8 A person shall be deemed to be employed if the person performs  
9 duties in connection with the operations of the business on a  
10 regular, full-time basis, provided the person is performing  
11 such duties for an average of at least 36 hours per week each  
12 month. The person must be performing such duties at a business  
13 site located in the enterprise zone.

14 (2)(a) ~~It is the legislative intent to encourage the~~  
15 ~~provision of meaningful employment opportunities which will~~  
16 ~~improve the quality of life of those employed and to encourage~~  
17 ~~economic expansion of enterprise zones and the state.~~

18 ~~Therefore, beginning January 1, 2002,~~ Upon an affirmative  
19 showing by an eligible business to the satisfaction of the  
20 department that the requirements of this section have been  
21 met, the business shall be allowed a credit against the tax  
22 remitted under this chapter.

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

27 290.004(6)(8), in which case the credit shall be 30 percent of  
28 the actual monthly wages paid. If no less than 20 percent of  
29 the employees of the business are residents of an enterprise  
30 zone, excluding temporary and part-time employees, the credit  
31 shall be computed as 30 percent of the actual monthly wages

1 | paid in this state to each new employee hired when a new job  
2 | has been created, unless the business is located within a  
3 | rural enterprise zone, in which case the credit shall be 45  
4 | percent of the actual monthly wages paid. If the new employee  
5 | hired when a new job is created is a participant in the  
6 | welfare transition program, the following credit shall be a  
7 | percent of the actual monthly wages paid: 40 percent for \$4  
8 | above the hourly federal minimum wage rate; 41 percent for \$5  
9 | above the hourly federal minimum wage rate; 42 percent for \$6  
10 | above the hourly federal minimum wage rate; 43 percent for \$7  
11 | above the hourly federal minimum wage rate; and 44 percent for  
12 | \$8 above the hourly federal minimum wage rate. For purposes of  
13 | this paragraph, monthly wages shall be computed as one-twelfth  
14 | of the expected annual wages paid to such employee. The amount  
15 | paid as wages to a new employee is the compensation paid to  
16 | such employee that is subject to unemployment tax. The credit  
17 | shall be allowed for up to 24 consecutive months, beginning  
18 | with the first tax return due pursuant to s. 212.11 after  
19 | approval by the department.

20 |         (6) The credit provided in this section does not  
21 | apply:

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

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

26 |         ~~(10) It shall be the responsibility of each business~~  
27 | ~~to affirmatively demonstrate to the satisfaction of the~~  
28 | ~~department that it meets the requirements of this section.~~

29 |         ~~(10)~~~~(11)~~ Any person who fraudulently claims this  
30 | credit is liable for repayment of the credit plus a mandatory  
31 | penalty of 100 percent of the credit plus interest at the rate

1 provided in this chapter, and such person is guilty of a  
2 misdemeanor of the second degree, punishable as provided in s.  
3 775.082 or s. 775.083.

4 ~~(11)(12) The provisions of This section, except for~~  
5 ~~subsection(10)(11), expires on the date specified in s.~~  
6 290.016 for the expiration of the Florida Enterprise Zone Act  
7 ~~expire December 31, 2005.~~

8 Section 23. Paragraph (c) of subsection (6) and  
9 paragraph (c) of subsection (7) of section 220.02, Florida  
10 Statutes, are amended to read:

11 220.02 Legislative intent.--

12 (6)

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

16 (7)

17 (c) ~~The provisions of This subsection 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 Section 24. Paragraphs (a), (c), (d), (i), (j), (k),  
21 (o), (p), (q), (t), (u), and (gg) of subsection (1) of section  
22 220.03, Florida Statutes, are amended to read:

23 220.03 Definitions.--

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

28 (a) "Ad valorem taxes paid" means 96 percent of  
29 property taxes levied for operating purposes and does not  
30 include interest, penalties, or discounts foregone. In  
31 addition, the term "ad valorem taxes paid," for purposes of

1 | the credit in s. 220.182, means the ad valorem tax paid on new  
2 | or additional real or personal property acquired to establish  
3 | a new business or facilitate a business expansion, including  
4 | pollution and waste control facilities, or any part thereof,  
5 | and including one or more buildings or other structures,  
6 | machinery, fixtures, and equipment. ~~The provisions of This~~  
7 | paragraph expires on the date specified in s. 290.016 for the  
8 | expiration of the Florida Enterprise Zone Act shall expire and  
9 | be void on June 30, 2005.

10 |         (c) "Business" or "business firm" means any business  
11 | entity authorized to do business in this state as defined in  
12 | paragraph (e), and any bank or savings and loan association as  
13 | defined in s. 220.62, subject to the tax imposed by the  
14 | provisions of this chapter. ~~The provisions of This paragraph~~  
15 | expires on the date specified in s. 290.016 for the expiration  
16 | of the Florida Enterprise Zone Act shall expire and be void on  
17 | June 30, 2005.

18 |         (d) "Community contribution" means the grant by a  
19 | business firm of any of the following items:

- 20 |             1. Cash or other liquid assets.  
21 |             2. Real property.  
22 |             3. Goods or inventory.  
23 |             4. Other physical resources as identified by the  
24 | department.

25 |  
26 | ~~The provisions of This paragraph expires on the date specified~~  
27 | in s. 290.016 for the expiration of the Florida Enterprise  
28 | Zone Act shall expire and be void on June 30, 2005.

29 |         (i) "Emergency," as used in s. 220.02 and in paragraph  
30 | (u) of this subsection, means occurrence of widespread or  
31 | severe damage, injury, or loss of life or property proclaimed

1 pursuant to s. 14.022 or declared pursuant to s. 252.36. ~~The~~  
2 ~~provisions of This paragraph expires on the date specified in~~  
3 ~~s. 290.016 for the expiration of the Florida Enterprise Zone~~  
4 ~~Act shall expire and be void on June 30, 2005.~~

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

10 (k) "Expansion of an existing business," for the  
11 purposes of the enterprise zone property tax credit, means any  
12 business entity authorized to do business in this state as  
13 defined in paragraph (e), and any bank or savings and loan  
14 association as defined in s. 220.62, subject to the tax  
15 imposed by the provisions of this chapter, located in an  
16 enterprise zone, which expands by or through additions to real  
17 and personal property and which establishes five or more new  
18 jobs to employ five or more additional full-time employees at  
19 such location. ~~The provisions of This paragraph expires on the~~  
20 ~~date specified in s. 290.016 for the expiration of the Florida~~  
21 ~~Enterprise Zone Act shall expire and be void on June 30, 2005.~~

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

27 (p) "New business," for the purposes of the enterprise  
28 zone property tax credit, means any business entity authorized  
29 to do business in this state as defined in paragraph (e), or  
30 any bank or savings and loan association as defined in s.  
31 220.62, subject to the tax imposed by the provisions of this

1 chapter, first beginning operations on a site located in an  
2 enterprise zone and clearly separate from any other commercial  
3 or industrial operations owned by the same entity, bank, or  
4 savings and loan association and which establishes five or  
5 more new jobs to employ five or more additional full-time  
6 employees at such location. ~~The provisions of This paragraph~~  
7 expires on the date specified in s. 290.016 for the expiration  
8 of the Florida Enterprise Zone Act shall expire and be void on  
9 June 30, 2005.

10 (q) "New employee," for the purposes of the enterprise  
11 zone jobs credit, means a person residing in an enterprise  
12 zone or a participant in the welfare transition program who is  
13 employed at a business located in an enterprise zone who  
14 begins employment in the operations of the business after July  
15 1, 1995, and who has not been previously employed full time  
16 within the preceding 12 months by the business or a successor  
17 business claiming the credit pursuant to s. 220.181. A person  
18 shall be deemed to be employed by such a business if the  
19 person performs duties in connection with the operations of  
20 the business on a full-time basis, provided she or he is  
21 performing such duties for an average of at least 36 hours per  
22 week each month. The person must be performing such duties at  
23 a business site located in an enterprise zone. ~~The provisions~~  
24 ~~of This paragraph expires on the date specified in s. 290.016~~  
25 for the expiration of the Florida Enterprise Zone Act shall  
26 expire and be void on June 30, 2005.

27 (t) "Project" means any activity undertaken by an  
28 eligible sponsor, as defined in s. 220.183(2)(c), which is  
29 designed to construct, improve, or substantially rehabilitate  
30 housing that is affordable to low-income or very-low-income  
31 households as defined in s. 420.9071(19) and (28); designed to



1 provide commercial, industrial, or public resources and  
2 facilities; or designed to improve entrepreneurial and  
3 job-development opportunities for low-income persons. A  
4 project may be the investment necessary to increase access to  
5 high-speed broadband capability in rural communities with  
6 enterprise zones, including projects that result in  
7 improvements to communications assets that are owned by a  
8 business. A project may include the provision of museum  
9 educational programs and materials that are directly related  
10 to any project approved between January 1, 1996, and December  
11 31, 1999, and located in an enterprise zone that was  
12 designated pursuant to s. 290.0065 ~~as referenced in s.~~  
13 ~~290.00675~~. This paragraph does not preclude projects that  
14 propose to construct or rehabilitate low-income or  
15 very-low-income housing on scattered sites. The Office of  
16 Tourism, Trade, and Economic Development may reserve up to 50  
17 percent of the available annual tax credits under s. 220.181  
18 for housing for very-low-income households pursuant to s.  
19 420.9071(28) for the first 6 months of the fiscal year. With  
20 respect to housing, contributions may be used to pay the  
21 following eligible project-related activities:

- 22 1. Project development, impact, and management fees  
23 for low-income or very-low-income housing projects;
- 24 2. Down payment and closing costs for eligible  
25 persons, as defined in s. 420.9071(19) and (28);
- 26 3. Administrative costs, including housing counseling  
27 and marketing fees, not to exceed 10 percent of the community  
28 contribution, directly related to low-income or  
29 very-low-income projects; and
- 30 4. Removal of liens recorded against residential  
31 property by municipal, county, or special-district local

1 governments when satisfaction of the lien is a necessary  
2 precedent to the transfer of the property to an eligible  
3 person, as defined in s. 420.9071(19) and (28), for the  
4 purpose of promoting home ownership. Contributions for lien  
5 removal must be received from a nonrelated third party.

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 (u) "Rebuilding of an existing business" means  
11 replacement or restoration of real or tangible property  
12 destroyed or damaged in an emergency, as defined in paragraph  
13 (i), after July 1, 1995, in an enterprise zone, by a business  
14 entity authorized to do business in this state as defined in  
15 paragraph (e), or a bank or savings and loan association as  
16 defined in s. 220.62, subject to the tax imposed by the  
17 provisions of this chapter, located in the enterprise zone.

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

21 (gg) "Job Jobs" means a full-time position positions,  
22 as consistent with terms used by the Agency for Workforce  
23 Innovation and the United States Department of Labor for  
24 purposes of unemployment compensation tax administration and  
25 employment estimation resulting directly from business  
26 operations in this state. The term ~~These terms~~ may not include  
27 a temporary construction job jobs involved with the  
28 construction of facilities or any job jobs that has have  
29 previously been included in any application for tax credits  
30 under s. 212.096. The term "jobs" also includes employment of  
31 an employee leased from an employee leasing company licensed

1 | under chapter 468 if the employee has been continuously leased  
2 | to the employer for an average of at least 36 hours per week  
3 | for more than 6 months.

4 |         Section 25. Subsections (1) and (9) of section  
5 | 220.181, Florida Statutes, are amended to read:

6 |             220.181 Enterprise zone jobs credit.--

7 |             (1)(a) ~~Beginning January 1, 2002,~~ There shall be  
8 | allowed a credit against the tax imposed by this chapter to  
9 | any business located in an enterprise zone which demonstrates  
10 | to the department that the total number of full-time jobs has  
11 | increased from the average of the previous 12 months. ~~A~~  
12 | ~~business that created a minimum of five new full time jobs in~~  
13 | ~~an enterprise zone between July 1, 2000, and December 31,~~  
14 | ~~2001, may also be eligible to claim the credit for eligible~~  
15 | ~~employees under the provisions that took effect January 1,~~  
16 | ~~2002.~~ The credit shall be computed as 20 percent of the actual  
17 | monthly wages paid in this state to each new employee hired  
18 | when a new job has been created, as defined under s.  
19 | 220.03(1)(ff), unless the business is located in a rural  
20 | enterprise zone, pursuant to s. 290.004(~~6~~)(~~8~~), in which case  
21 | the credit shall be 30 percent of the actual monthly wages  
22 | paid. If no less than 20 percent of the employees of the  
23 | business are residents of an enterprise zone, excluding  
24 | temporary and part-time employees, the credit shall be  
25 | computed as 30 percent of the actual monthly wages paid in  
26 | this state to each new employee hired when a new job has been  
27 | created, unless the business is located in a rural enterprise  
28 | zone, in which case the credit shall be 45 percent of the  
29 | actual monthly wages paid, for a period of up to 24  
30 | consecutive months. If the new employee hired when a new job  
31 | is created is a participant in the welfare transition program,

1 | the following credit shall be a percent of the actual monthly  
2 | wages paid: 40 percent for \$4 above the hourly federal minimum  
3 | wage rate; 41 percent for \$5 above the hourly federal minimum  
4 | wage rate; 42 percent for \$6 above the hourly federal minimum  
5 | wage rate; 43 percent for \$7 above the hourly federal minimum  
6 | wage rate; and 44 percent for \$8 above the hourly federal  
7 | minimum wage rate.

8 | (b) This credit applies only with respect to wages  
9 | subject to unemployment tax. The credit provided in this  
10 | section and does not apply:

11 | 1. For any employee who is an owner, partner, or  
12 | majority stockholder of an eligible business.

13 | 2. For any new employee who is employed for any period  
14 | less than 3 full months.

15 | (c) If this credit is not fully used in any one year,  
16 | the unused amount may be carried forward for a period not to  
17 | exceed 5 years. The carryover credit may be used in a  
18 | subsequent year when the tax imposed by this chapter for such  
19 | year exceeds the credit for such year after applying the other  
20 | credits and unused credit carryovers in the order provided in  
21 | s. 220.02(8).

22 | (9) ~~The provisions of~~ This section, except paragraph  
23 | (1)(c) and subsection (8), expires on the date specified in s.  
24 | 290.016 for the expiration of the Florida Enterprise Zone Act  
25 | ~~shall expire and be void on June 30, 2005, and a no~~ business  
26 | may not shall be allowed to begin claiming the such enterprise  
27 | zone jobs credit after that date; however, the expiration of  
28 | this section does shall not affect the operation of any credit  
29 | for which a business has qualified under this section before  
30 | that date prior to June 30, 2005, or any carryforward of  
31 | unused credit amounts as provided in paragraph (1)(c).

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

3           220.182 Enterprise zone property tax credit.--

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

14           Section 27. Paragraph (c) of subsection (5) of section  
15 288.1175, Florida Statutes, is amended to read:

16           288.1175 Agriculture education and promotion  
17 facility.--

18           (5) The department shall competitively evaluate  
19 applications for funding of an agriculture education and  
20 promotion facility. If the number of applicants exceeds three,  
21 the department shall rank the applications based upon criteria  
22 developed by the department, with priority given in descending  
23 order to the following items:

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

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

1           370.28 Enterprise zone designation; communities  
2 adversely impacted by net limitations.--

3           (2)(a) Such communities having a population of fewer  
4 ~~less~~ than 7,500 persons and such communities in rural and  
5 coastal counties with a county population of fewer ~~less~~ than  
6 25,000 may apply to the Office of Tourism, Trade, and Economic  
7 Development by August 15, 1996, for the designation of an area  
8 as an enterprise zone. The community must comply with the  
9 requirements of s. 290.0055, except that, for a community  
10 having a total population of 7,500 persons or more but fewer  
11 ~~less~~ than 20,000 persons, the selected area may ~~shall~~ not  
12 exceed 5 square miles. Notwithstanding the provisions of s.  
13 290.0065, limiting the total number of enterprise zones  
14 designated and the number of enterprise zones within a  
15 population category, the Office of Tourism, Trade, and  
16 Economic Development may designate an enterprise zone in eight  
17 of the identified communities. The governing body having  
18 jurisdiction over such area shall create an enterprise zone  
19 development agency pursuant to s. 290.0056 and submit a  
20 strategic plan pursuant to s. 290.0057. Enterprise zones  
21 designated pursuant to this section shall be effective January  
22 1, 1997. Any enterprise zone designated under this paragraph  
23 having an effective date on or before January 1, 2005, shall  
24 continue to exist until, and shall terminate December 31,  
25 2005, but shall cease to exist on December 31, 2005. Any  
26 enterprise zone redesignated on or after January 1, 2006, must  
27 do so in accordance with the Florida Enterprise Zone Act.

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

1 | therefore had a direct adverse impact from the adoption of the  
2 | constitutional amendment limiting the use of nets, shall also  
3 | be eligible to apply for designation of an area as an  
4 | enterprise zone. The community must comply with the  
5 | requirements of s. 290.0055, except s. 290.0055(3). Such  
6 | communities shall apply to the Office of Tourism, Trade, and  
7 | Economic Development by August 15, 1996. The office may  
8 | designate one enterprise zone under this paragraph, which  
9 | shall be effective January 1, 1997, and which shall be in  
10 | addition to the eight zones authorized under paragraph (a).  
11 | Any enterprise zone designated under this paragraph having an  
12 | effective date on or before January 1, 2005, shall continue to  
13 | exist until December 31, 2005, but shall cease to exist on  
14 | that date. Any enterprise zone redesignated on or after  
15 | January 1, 2006, must do so in accordance with the Florida  
16 | Enterprise Zone Act. Such enterprise zone shall terminate  
17 | ~~December 31, 2005.~~ The governing body having jurisdiction over  
18 | such area shall create an enterprise zone development agency  
19 | pursuant to s. 290.0056 and submit a strategic plan pursuant  
20 | to s. 290.0057.

21 |       Section 29. Sections 290.00555, 290.0067, 290.00675,  
22 | 290.00676, 290.00678, 290.00679, 290.0068, 290.00685,  
23 | 290.00686, 290.00687, 290.00688, 290.00689, 290.0069,  
24 | 290.00691, 290.00692, 290.00693, 290.00694, 290.00695,  
25 | 290.00696, 290.00697, 290.00698, 290.00699, 290.00701,  
26 | 290.00702, 290.00703, 290.00704, 290.00705, 290.00706,  
27 | 290.00707, 290.00708, 290.00709, 290.009, and 290.015, Florida  
28 | Statutes, are repealed.

29 |       Section 30. (1) Notwithstanding any other law to the  
30 | contrary, any business that has created a new job, as defined  
31 | in section 212.096(1)(e), Florida Statutes (2004), and hired

1 any new employee, as defined in paragraph 212.096(1)(c),  
2 Florida Statutes (2004), on or before December 31, 2005, for  
3 which a credit may be claimed under section 212.096, Florida  
4 Statutes (2004), and paid wages after December 31, 2005, for  
5 any creditable month under section 212.096, Florida Statutes  
6 (2004), is entitled to apply for, qualify for, and avail  
7 itself of the credit under section 212.096, Florida Statutes  
8 (2004), as if that section remained in effect, unaffected by  
9 other sections of this act, until such time as the business  
10 has received the maximum credit allowed pursuant to section  
11 212.096, Florida Statutes (2004), as it existed on December  
12 31, 2005. A business may not receive a credit pursuant to this  
13 subsection for any employee hired after October 1, 2005.

14 (2) Notwithstanding any other law to the contrary, any  
15 business that has created a new job, as defined in section  
16 220.03(1)(ff), Florida Statutes (2004), and hired any new  
17 employee, as defined in section 220.03(1)(g), Florida Statutes  
18 (2004), on or before December 31, 2005, for which a credit may  
19 be claimed under section 220.181, Florida Statutes (2004), and  
20 paid wages after December 31, 2005, for any creditable month  
21 under section 220.181, Florida Statutes (2004), is entitled to  
22 apply for, qualify for, and avail itself of the credit under  
23 section 220.181, Florida Statutes (2004), as if that section  
24 remained in effect, unaffected by other sections of this act,  
25 until such time as the business has received the maximum  
26 credit allowed pursuant to section 220.181, Florida Statutes  
27 (2004), as it existed on December 31, 2005. A business may not  
28 receive a credit pursuant to this subsection for any employee  
29 hired after October 1, 2005.

30 (3) Notwithstanding any other law to the contrary, any  
31 business that has substantially completed improvements on or



1 before December 31, 2005, for a new or expanding business, as  
2 defined in section 196.012, Florida Statutes (2004), in an  
3 enterprise zone is entitled to apply, on or before December  
4 31, 2006, for an economic development ad valorem tax exemption  
5 under section 196.1995(3), Florida Statutes (2004), and if the  
6 exemption is granted, to avail itself of the full benefit of  
7 the exemption pursuant to that section, as if that section  
8 remained in effect, unaffected by other sections of this act  
9 until such time as the business has received the maximum  
10 exemption allowed pursuant to section 196.1995(3), Florida  
11 Statutes (2004), as it existed on December 31, 2005. In  
12 addition, if such exemption is granted, the business is  
13 entitled to qualify for and to avail itself of the credit in  
14 section 220.182, Florida Statutes (2004), as if that section  
15 remained in effect, unaffected by other sections of this act,  
16 until such time as the business has received the maximum  
17 credit allowed pursuant to section 220.182, Florida Statutes  
18 (2004), as it existed on December 31, 2005.

19 (4) Notwithstanding any other law to the contrary, for  
20 any business that has made a community contribution, as  
21 defined by section 220.03(1)(d), Florida Statutes (2004), on  
22 or before December 31, 2005, and has received an approval  
23 letter from the Office of Tourism, Trade, and Economic  
24 Development, the provisions of section 220.183(1)(e), Florida  
25 Statutes (2004), remain in effect, unaffected by other  
26 sections of this act, until such time as the business has  
27 received the maximum credit allowed pursuant to section  
28 220.183, Florida Statutes (2004), as it existed on December  
29 31, 2005.

30 (5) Notwithstanding any other law to the contrary, for  
31 any business that has made a community contribution, as

1 defined by section 212.08(5)(g)2.a., Florida Statutes (2004),  
2 on or before December 31, 2005, and has received an approval  
3 letter from the Office of Tourism, Trade, and Economic  
4 Development, the credit carryover provisions of section  
5 212.08(5)(g)1.b., Florida Statutes (2004), remain in effect,  
6 unaffected by other sections of this act, until such time as  
7 the business has received the maximum credit allowed pursuant  
8 to section 212.08(5)(g), Florida Statutes (2004), as it  
9 existed on December 31, 2005.

10 (6) Notwithstanding any other law to the contrary, for  
11 any business that has made a community contribution, as  
12 defined by section 624.5105(5)(a), Florida Statutes (2004), on  
13 or before December 31, 2005, and has received an approval  
14 letter from the Office of Tourism, Trade, and Economic  
15 Development, the credit carryover provisions of section  
16 624.5105(1)(e), Florida Statutes (2004), remain in effect,  
17 unaffected by other sections of this act, until such time as  
18 the business has received the maximum credit allowed pursuant  
19 to section 624.5105, Florida Statutes (2004), as it existed on  
20 December 31, 2005.

21 (7) Notwithstanding any other law to the contrary, for  
22 any business that has qualified for the exemption pursuant to  
23 section 212.08(15), Florida Statutes (2004), the provisions of  
24 section 212.08(15)(g), Florida Statutes (2004), remain in  
25 effect, unaffected by other sections of this act, until such  
26 time as the business has received the maximum credit allowed  
27 pursuant to section 212.08(15), Florida Statutes (2004), as it  
28 existed on December 31, 2005.

29 Section 31. Except as otherwise expressly provided in  
30 this act, this act shall take effect July 1, 2005.  
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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
COMMITTEE SUBSTITUTE FOR  
CS/SB 1770

The committee substitute for committee substitute (CS) amends the definition section of ch. 220, F.S., which relates to the state corporate income tax, to include a cross-reference to a section in the Enterprise Zone act that authorized the designation of Enterprise Zones. The CS also moves forward the "carryover" dates for tax credits authorized in current law by six months to align the transition period with the effective date of the reauthorized enterprise zones.