

Bill No. SB 2212

Barcode 682680

CHAMBER ACTION

Senate

House

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The Committee on Commerce and Consumer Services (Saunders)  
recommended the following amendment:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause

and insert:

Section 1. Paragraph (o) of subsection (5) of section  
212.08, Florida Statutes, is amended to read:

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

(5) EXEMPTIONS; ACCOUNT OF USE.--

(o) Building materials in redevelopment projects.--

1. As used in this paragraph, the term:

a. "Building materials" means tangible personal  
property that becomes a component part of a housing project or  
a mixed-use project.

Bill No. SB 2212

Barcode 682680

1           b. "Housing project" means the conversion of an  
 2 existing manufacturing or industrial building to housing units  
 3 in a designated ~~an~~ urban job tax credit ~~high-crime~~ area,  
 4 enterprise zone, empowerment zone, Front Porch Community,  
 5 designated brownfield area, or urban infill area and in which  
 6 the developer agrees to set aside at least 20 percent of the  
 7 housing units in the project for low-income and  
 8 moderate-income persons or the construction in a designated  
 9 brownfield area of affordable housing for persons described in  
 10 s. 420.0004(9), (10), or (14), or in s. 159.603(7).

11           c. "Mixed-use project" means the conversion of an  
 12 existing manufacturing or industrial building to mixed-use  
 13 units that include artists' studios, art and entertainment  
 14 services, or other compatible uses. A mixed-use project must  
 15 be located in a designated ~~an~~ urban job tax credit ~~high-crime~~  
 16 area, enterprise zone, empowerment zone, Front Porch  
 17 Community, designated brownfield area, or urban infill area,  
 18 and the developer must agree to set aside at least 20 percent  
 19 of the square footage of the project for low-income and  
 20 moderate-income housing.

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

23           2. Building materials used in the construction of a  
 24 housing project or mixed-use project are exempt from the tax  
 25 imposed by this chapter upon an affirmative showing to the  
 26 satisfaction of the department that the requirements of this  
 27 paragraph have been met. This exemption inures to the owner  
 28 through a refund of previously paid taxes. To receive this  
 29 refund, the owner must file an application under oath with the  
 30 department which includes:

31           a. The name and address of the owner.

Bill No. SB 2212

Barcode 682680

1           b. The address and assessment roll parcel number of  
2 the project for which a refund is sought.

3           c. A copy of the building permit issued for the  
4 project.

5           d. A certification by the local building code  
6 inspector that the project is substantially completed.

7           e. A sworn statement, under penalty of perjury, from  
8 the general contractor licensed in this state with whom the  
9 owner contracted to construct the project, which statement  
10 lists the building materials used in the construction of the  
11 project and the actual cost thereof, and the amount of sales  
12 tax paid on these materials. If a general contractor was not  
13 used, the owner shall provide this information in a sworn  
14 statement, under penalty of perjury. Copies of invoices  
15 evidencing payment of sales tax must be attached to the sworn  
16 statement.

17           3. An application for a refund under this paragraph  
18 must be submitted to the department within 6 months after the  
19 date the project is deemed to be substantially completed by  
20 the local building code inspector. Within 30 working days  
21 after receipt of the application, the department shall  
22 determine if it meets the requirements of this paragraph. A  
23 refund approved pursuant to this paragraph shall be made  
24 within 30 days after formal approval of the application by the  
25 department. The provisions of s. 212.095 do not apply to any  
26 refund application made under this paragraph.

27           4. The department shall establish by rule an  
28 application form and criteria for establishing eligibility for  
29 exemption under this paragraph.

30           5. The exemption shall apply to purchases of materials  
31 on or after July 1, 2000.

Bill No. SB 2212

Barcode 682680

1 Section 2. Section 212.097, Florida Statutes, is  
2 amended to read:

3 212.097 Designated Urban ~~High Crime Area~~ Job Tax  
4 Credit Area Program.--

5 (1) As used in this section, the term:

6 (a) "Eligible business" means any sole proprietorship,  
7 firm, partnership, or corporation that is located in a  
8 designated urban job tax credit area ~~qualified county~~ and is  
9 predominantly engaged in, or is headquarters for a business  
10 predominantly engaged in, activities usually provided for  
11 consideration by firms classified within the following  
12 standard industrial classifications: SIC 01-SIC 09  
13 (agriculture, forestry, and fishing); SIC 20-SIC 39  
14 (manufacturing); SIC 52-SIC 57 and SIC 59 (retail); SIC 422  
15 (public warehousing and storage); SIC 70 (hotels and other  
16 lodging places); SIC 7391 (research and development); SIC 781  
17 (motion picture production and allied services); SIC 7992  
18 (public golf courses); ~~and~~ SIC 7996 (amusement parks); ~~and a~~  
19 targeted industry eligible for the qualified target industry  
20 business tax refund under s. 288.106. A call center or similar  
21 customer service operation that services a multistate market  
22 or international market is also an eligible business. In  
23 addition, the Office of Tourism, Trade, and Economic  
24 Development may, as part of its final budget request submitted  
25 pursuant to s. 216.023, recommend additions to or deletions  
26 from the list of standard industrial classifications used to  
27 determine an eligible business, and the Legislature may  
28 implement such recommendations. Excluded from eligible  
29 receipts are receipts from retail sales, except such receipts  
30 for SIC 52-SIC 57 and SIC 59 (retail) hotels and other lodging  
31 places classified in SIC 70, public golf courses in SIC 7992,

Bill No. SB 2212

Barcode 682680

1 and amusement parks in SIC 7996. For purposes of this  
 2 paragraph, the term "predominantly" means that more than 50  
 3 percent of the business's gross receipts from all sources is  
 4 generated by those activities usually provided for  
 5 consideration by firms in the specified standard industrial  
 6 classification. The determination of whether the business is  
 7 located in a designated urban job tax credit ~~qualified~~  
 8 ~~high-crime~~ area and the tier ranking of that area must be  
 9 based on the date of application for the credit under this  
 10 section. Commonly owned and controlled entities are to be  
 11 considered a single business entity.

12 (b) "Qualified employee" means any employee of an  
 13 eligible business who performs duties in connection with the  
 14 operations of the business on a regular, full-time basis for  
 15 an average of at least 36 hours per week for at least 3 months  
 16 within the designated urban job tax credit ~~qualified~~  
 17 ~~high-crime~~ area in which the eligible business is located. An  
 18 owner or partner of the eligible business is not a qualified  
 19 employee. The term also includes an employee leased from an  
 20 employee leasing company licensed under chapter 468, if such  
 21 employee has been continuously leased to the employer for an  
 22 average of at least 36 hours per week for more than 6 months.

23 (c) "New business" means any eligible business first  
 24 beginning operation on a site in a designated urban job tax  
 25 credit ~~qualified high-crime~~ area and clearly separate from any  
 26 other commercial or business operation of the business entity  
 27 within a designated urban job tax credit ~~qualified high-crime~~  
 28 area. A business entity that operated an eligible business  
 29 within a designated urban job tax credit ~~qualified high-crime~~  
 30 area within the 48 months before the period provided for  
 31 application by subsection (2) is not considered a new

1 business.

2 (d) "Existing business" means any eligible business  
3 that does not meet the criteria for a new business.

4 (e) "Designated urban job tax credit ~~Qualified~~  
5 ~~high crime~~ area" means an area selected by the Office of  
6 Tourism, Trade, and Economic Development in the following  
7 manner: every fifth ~~third~~ year, the office shall designate  
8 ~~rank and tier~~ those areas nominated under subsection (7),  
9 according to the highest level of distress experienced in the  
10 categories enumerated under subsection (7). The Office of  
11 Tourism, Trade, and Economic Development shall designate the  
12 30 highest-distress-profile urban areas as eligible  
13 participants under the Designated Urban Job Tax Credit Area  
14 Program. following prioritized criteria:

15 1. ~~Highest arrest rates within the geographic area for~~  
16 ~~violent crime and for such other crimes as drug sale, drug~~  
17 ~~possession, prostitution, vandalism, and civil disturbances;~~

18 2. ~~Highest reported crime volume and rate of specific~~  
19 ~~property crimes such as business and residential burglary,~~  
20 ~~motor vehicle theft, and vandalism;~~

21 3. ~~Highest percentage of reported index crimes that~~  
22 ~~are violent in nature;~~

23 4. ~~Highest overall index crime volume for the area;~~  
24 ~~and~~

25 5. ~~Highest overall index crime rate for the geographic~~  
26 ~~area.~~

27  
28 ~~Tier one areas are ranked 1 through 5 and represent the~~  
29 ~~highest crime areas according to this ranking. Tier two areas~~  
30 ~~are ranked 6 through 10 according to this ranking. Tier three~~  
31 ~~areas are ranked 11 through 15. Notwithstanding this~~

Bill No. SB 2212

Barcode 682680

1 definition, "designated urban job tax credit ~~qualified~~  
 2 ~~high-crime~~ area" also means an area that has been designated  
 3 as a federal Empowerment Zone pursuant to the Taxpayer Relief  
 4 Act of 1997 ~~or the Community Tax Relief Act of 2000. An area~~  
 5 ~~designated under this section as of December 31, 2005, shall~~  
 6 ~~retain the designation through December 31, 2010; however, all~~  
 7 ~~other provisions of this section shall apply. An area~~  
 8 ~~designated pursuant to this section shall retain the~~  
 9 ~~designation for a period not to exceed 5 years after the~~  
 10 ~~effective date of designation. Thereafter, any such area or~~  
 11 ~~any other area eligible for designation may seek approval from~~  
 12 ~~the office for designation. Such a designated area is ranked~~  
 13 ~~in tier three until the areas are reevaluated by the Office of~~  
 14 ~~Tourism, Trade, and Economic Development.~~

15 (f) "Urban" means a densely populated nonrural area  
 16 located within an urban county that consists of a cluster of  
 17 one or more census blocks, each of which has a population  
 18 density of at least 400 people per square mile, or an area  
 19 defined as an urbanized area by the most recent United States  
 20 Census.

21 (g) "Urban infill and redevelopment area" means an  
 22 area or areas designated by a local government where:

23 1. Public services such as water and wastewater,  
 24 transportation, schools, and recreation are already available  
 25 or are scheduled to be provided in an adopted 5-year schedule  
 26 of capital improvements;

27 2. The area, or one or more neighborhoods within the  
 28 area, suffers from pervasive poverty, unemployment, and  
 29 general distress as defined by s. 290.0058;

30 3. The area exhibits a proportion of properties that  
 31 are substandard, overcrowded, dilapidated, vacant or

Bill No. SB 2212

Barcode 682680

1 abandoned, or functionally obsolete which is higher than the  
2 average for the local government;

3 4. More than 50 percent of the area is within 1/4  
4 mile of a transit stop, or a sufficient number of such transit  
5 stops will be made available concurrent with the designation;  
6 and

7 5. The area includes or is adjacent to community  
8 redevelopment areas, brownfields, enterprise zones, or Main  
9 Street programs, or has been designated by the state or  
10 Federal Government as an urban redevelopment, revitalization,  
11 or infill area under empowerment zone, enterprise community,  
12 or brownfield showcase community programs or similar programs.

13 (2) A new eligible business may apply for a tax credit  
14 under this subsection once at any time during its first year  
15 of operation. A new eligible business in a designated urban  
16 job tax credit tier one qualified high crime area which has at  
17 least 10 qualified employees on the date of application shall  
18 receive a ~~\$1,500~~ tax credit for each such employee. A new  
19 ~~eligible business in a tier two qualified high crime area~~  
20 ~~which has at least 20 qualified employees on the date of~~  
21 ~~application shall receive a \$1,000~~ tax credit for each such  
22 employee. A ~~new eligible business in a tier three qualified~~  
23 ~~high crime area which has at least 30 qualified employees on~~  
24 ~~the date of application shall receive a \$500 tax credit for~~  
25 ~~each such employee.~~

26 (3) An existing eligible business may apply for a tax  
27 credit under this subsection at any time it is entitled to  
28 such credit, except as restricted by this subsection. An  
29 existing eligible business in a designated urban job tax  
30 credit tier one qualified high crime area which on the date of  
31 application has at least 5 more qualified employees than it



Bill No. SB 2212

Barcode 682680

1 had 1 year prior to its date of application shall receive a  
 2 ~~\$1,500 tax credit for each such additional employee. An~~  
 3 ~~existing eligible business in a tier two qualified high crime~~  
 4 ~~area which on the date of application has at least 10 more~~  
 5 ~~qualified employees than it had 1 year prior to its date of~~  
 6 ~~application shall receive a \$1,000 credit for each such~~  
 7 ~~additional employee. An existing business in a tier three~~  
 8 ~~qualified high crime area which on the date of application has~~  
 9 ~~at least 15 more qualified employees than it had 1 year prior~~  
 10 ~~to its date of application shall receive a \$500 tax credit for~~  
 11 ~~each such additional employee. An existing eligible business~~  
 12 may apply for the credit under this subsection no more than  
 13 once in any 12-month period. Any existing eligible business  
 14 that received a credit under subsection (2) may not apply for  
 15 the credit under this subsection sooner than 12 months after  
 16 the application date for the credit under subsection (2).

17 (4) For any new eligible business receiving a credit  
 18 pursuant to subsection (2), an additional \$500 credit shall be  
 19 provided for any qualified employee who is a welfare  
 20 transition program participant. For any existing eligible  
 21 business receiving a credit pursuant to subsection (3), an  
 22 additional \$500 credit shall be provided for any qualified  
 23 employee who is a welfare transition program participant. Such  
 24 employee must be employed on the application date and have  
 25 been employed less than 1 year. This credit shall be in  
 26 addition to other credits pursuant to this section ~~regardless~~  
 27 ~~of the tier level of the high crime area.~~ Appropriate  
 28 documentation concerning the eligibility of an employee for  
 29 this credit must be submitted as determined by the department.

30 (5) To be eligible for a tax credit under subsection  
 31 (3), the number of qualified employees employed 1 year prior

Bill No. SB 2212

Barcode 682680

1 to the application date must be no lower than the number of  
2 qualified employees on the application date on which a credit  
3 under this section was based for any previous application,  
4 including an application under subsection (2).

5 (6) Any county or municipality, or a county and one or  
6 more municipalities together, may apply to the Office of  
7 Tourism, Trade, and Economic Development for the designation  
8 of an area as a designated urban job tax credit ~~high-crime~~  
9 area after the adoption by the governing body or bodies of a  
10 resolution that:

11 (a) Finds that an urban ~~a high-crime~~ area exists in  
12 such county or municipality, or in both the county and one or  
13 more municipalities, which chronically exhibits extreme and  
14 unacceptable levels of poverty, unemployment, physical  
15 deterioration, and economic disinvestment.†

16 (b) Determines that the rehabilitation, conservation,  
17 or redevelopment, or a combination thereof, of such an urban ~~a~~  
18 ~~high-crime~~ area is necessary in the interest of the health,  
19 safety, and welfare of the residents of such county or  
20 municipality, or such county and one or more municipalities.†  
21 and

22 (c) Determines that the revitalization of such an  
23 urban ~~a high-crime~~ area can occur if the public sector or  
24 private sector can be induced to invest its own resources in  
25 productive enterprises that build or rebuild the economic  
26 viability of the area.

27 (7) The governing body of the entity nominating the  
28 area shall demonstrate ~~provide~~ to the Office of Tourism,  
29 Trade, and Economic Development that the area following:

30 (a)1. Has at least forty percent of its residents  
31 earning wages on an annual basis which are equal to or less

Bill No. SB 2212

Barcode 682680

1 than the annual wage of a person who is earning minimum wage;

2 or

3 2. Has more than 20 percent of its residents or  
4 families living below the federal standard of poverty for  
5 individuals or a family of four ~~The overall index crime rate~~  
6 ~~for the geographic area;~~

7 ~~(b) The overall index crime volume for the area;~~

8 ~~(b)(c)~~ Has an unemployment rate at least 3 percentage  
9 points higher than the state's unemployment rate; ~~The~~  
10 ~~percentage of reported index crimes that are violent in~~  
11 ~~nature;~~

12 ~~(c)(d)~~ Has an arrest rate higher than the state's  
13 average rate for such crimes as drug sale, drug possession,  
14 prostitution, vandalism, and civil disturbances, as recorded  
15 by the total crime index of the Department of Law Enforcement;  
16 ~~and The reported crime volume and rate of specific property~~  
17 ~~crimes such as business and residential burglary, motor~~  
18 ~~vehicle theft, and vandalism; and~~

19 ~~(d)(e)~~ 1. Has 50 percent or more of its residents who  
20 rent;

21 2. Has property values that are within the lower 50  
22 percent of the county's assessed property values;

23 3. Has more than 5 percent of its commercial buildings  
24 currently vacant or condemned within the previous 24 months;

25 or

26 4. With respect to at least 25 percent of tax or  
27 special assessment delinquencies, the amount of the  
28 delinquency exceeds the fair value of the land ~~The arrest~~  
29 ~~rates within the geographic area for violent crime and for~~  
30 ~~such other crimes as drug sale, drug possession, prostitution,~~  
31 ~~disorderly conduct, vandalism, and other public-order~~

Bill No. SB 2212

Barcode 682680

1 ~~offenses.~~

2 (8) A municipality, or a county and one or more  
3 municipalities together, may not nominate more than one urban  
4 ~~high-crime~~ area. However, any county as defined by s.  
5 125.011(1) may nominate no more than three urban ~~high-crime~~  
6 areas.

7 (9) An area nominated by a county or municipality, or  
8 a county and one or more municipalities together, for  
9 designation as a designated urban job tax credit ~~high-crime~~  
10 area shall be eligible only if it meets the following  
11 criteria:

12 (a) The selected area ~~does not exceed 20 square miles~~  
13 ~~and either~~ has a continuous boundary or consists of not more  
14 than three noncontiguous parcels;

15 (b) The selected area does not exceed the following  
16 mileage limitation:

17 1. For areas ~~communities~~ having a total population of  
18 150,000 persons or more, the selected area does not exceed 20  
19 square miles and is within 10 miles of the urban infill and  
20 redevelopment area of a city.

21 2. For areas ~~communities~~ having a total population of  
22 50,000 persons or more, but fewer than 150,000 persons, the  
23 selected area does not exceed 10 square miles and is within  
24 7.5 miles of the urban infill and redevelopment area of a  
25 city.

26 3. For areas ~~communities~~ having a total population of  
27 20,000 persons or more, but fewer than 50,000 persons, the  
28 selected area does not exceed 5 square miles and is within 5  
29 miles of the urban infill and redevelopment area of a city.

30 4. For areas ~~communities~~ having a total population of  
31 fewer than 20,000 persons, the selected area does not exceed 3

Bill No. SB 2212

Barcode 682680

1 square miles and is within 3 miles of the urban infill and  
2 redevelopment area of a city.

3 (10)(a) In order to claim this credit, an eligible  
4 business must file under oath with the Office of Tourism,  
5 Trade, and Economic Development a statement that includes the  
6 name and address of the eligible business and any other  
7 information that is required to process the application.

8 (b) Within 30 working days after receipt of an  
9 application for credit, the Office of Tourism, Trade, and  
10 Economic Development shall review the application to determine  
11 whether it contains all the information required by this  
12 subsection and meets the criteria set out in this section.  
13 Subject to the provisions of paragraph (c), the Office of  
14 Tourism, Trade, and Economic Development shall approve all  
15 applications that contain the information required by this  
16 subsection and meet the criteria set out in this section as  
17 eligible to receive a credit.

18 (c) The maximum credit amount that may be approved  
19 during any calendar year is \$5 million, ~~of which \$1 million~~  
20 ~~shall be exclusively reserved for tier one areas.~~ The  
21 Department of Revenue, in conjunction with the Office of  
22 Tourism, Trade, and Economic Development, shall notify the  
23 governing bodies in areas designated under this section ~~as~~  
24 ~~urban high-crime areas~~ when the \$5 million maximum amount has  
25 been reached. Applications must be considered for approval in  
26 the order in which they are received without regard to whether  
27 the credit is for a new or existing business. This limitation  
28 applies to the value of the credit as contained in approved  
29 applications. Approved credits may be taken in the time and  
30 manner allowed pursuant to this section.

31 (11) If the application is insufficient to support the

Bill No. SB 2212

Barcode 682680

1 credit authorized in this section, the Office of Tourism,  
2 Trade, and Economic Development shall deny the credit and  
3 notify the business of that fact. The business may reapply for  
4 this credit within 3 months after such notification.

5 (12) If the credit under this section is greater than  
6 can be taken on a single tax return, excess amounts may be  
7 taken as credits on any tax return submitted within 12 months  
8 after the approval of the application by the department.

9 (13) It is the responsibility of each business to  
10 affirmatively demonstrate to the satisfaction of the  
11 Department of Revenue that it meets the requirements of this  
12 section.

13 (14) Any person who fraudulently claims this credit is  
14 liable for repayment of the credit plus a mandatory penalty of  
15 100 percent of the credit and is guilty of a misdemeanor of  
16 the second degree, punishable as provided in s. 775.082 or s.  
17 775.083.

18 (15) A corporation may take the credit under this  
19 section against its corporate income tax liability, as  
20 provided in s. 220.1895. However, a corporation that applies  
21 its job tax credit against the tax imposed by chapter 220 may  
22 not receive the credit provided for in this section. A credit  
23 may be taken against only one tax.

24 (16) The department shall adopt rules governing the  
25 manner and form of applications for credit and may establish  
26 guidelines concerning the requisites for an affirmative  
27 showing of qualification for the credit under this section.

28 Section 3. Section 220.1895, Florida Statutes, is  
29 amended to read:

30 220.1895 Rural Job Tax Credit and Designated Urban  
31 ~~High-Crime Area~~ Job Tax Credit.--There shall be allowed a

Bill No. SB 2212

Barcode 682680

1 credit against the tax imposed by this chapter amounts  
 2 approved by the Office of Tourism, Trade, and Economic  
 3 Development pursuant to the Rural Job Tax Credit Program in s.  
 4 212.098 and the Designated ~~Urban High-Crime Area~~ Job Tax  
 5 Credit Area Program in s. 212.097. A corporation that uses its  
 6 credit against the tax imposed by this chapter may not take  
 7 the credit against the tax imposed by chapter 212. If any  
 8 credit granted under this section is not fully used in the  
 9 first year for which it becomes available, the unused amount  
 10 may be carried forward for a period not to exceed 5 years. The  
 11 carryover may be used in a subsequent year when the tax  
 12 imposed by this chapter for such year exceeds the credit for  
 13 such year under this section after applying the other credits  
 14 and unused credit carryovers in the order provided in s.  
 15 220.02(8). ~~The Office of Tourism, Trade, and Economic~~  
 16 ~~Development shall conduct a review of the Urban High-Crime~~  
 17 ~~Area Job Tax Credit and the Rural Job Tax Credit Program and~~  
 18 ~~submit its report to the Governor, the President of the~~  
 19 ~~Senate, and the Speaker of the House of Representatives by~~  
 20 ~~February 1, 2000.~~

21 Section 4. Subsection (2) of section 288.99, Florida  
 22 Statutes, is amended to read:

23 288.99 Certified Capital Company Act.--

24 (2) PURPOSE.--The primary purpose of this act is to  
 25 stimulate a substantial increase in venture capital  
 26 investments in this state by providing an incentive for  
 27 insurance companies to invest in certified capital companies  
 28 in this state which, in turn, will make investments in new  
 29 businesses or in expanding businesses, including  
 30 minority-owned or minority-operated businesses and businesses  
 31 located in a designated Front Porch community, enterprise

Bill No. SB 2212

Barcode 682680

1 zone, designated urban job tax credit ~~high-crime~~ area, rural  
 2 job tax credit county, or nationally recognized historic  
 3 district. The increase in investment capital flowing into new  
 4 or expanding businesses is intended to contribute to  
 5 employment growth, create jobs which exceed the average wage  
 6 for the county in which the jobs are created, and expand or  
 7 diversify the economic base of this state.

8 Section 5. This act shall take effect July 1, 2005.

9  
10

11 ===== T I T L E A M E N D M E N T =====

12 And the title is amended as follows:

13 Delete everything before the enacting clause

14

15 and insert:

16 A bill to be entitled  
 17 An act relating to economic development;  
 18 amending s. 212.08, F.S.; conforming provisions  
 19 to the designated urban job tax credit area  
 20 revision; amending s. 212.097, F.S.; revising  
 21 provisions providing for an urban job tax  
 22 credit program to apply to designated urban job  
 23 tax credit areas rather than high-crime areas;  
 24 revising and providing definitions, eligibility  
 25 criteria, application procedures and  
 26 requirements, and area characteristics and  
 27 criteria; amending s. 220.1895, F.S., to  
 28 conform; deleting an obsolete provision;  
 29 amending s. 288.99, F.S.; conforming provisions  
 30 to the designated urban job tax credit area  
 31 revision; providing an effective date.