

By Senator Bennett

21-1450-06

See HB 865

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A bill to be entitled

An act relating to enterprise zone incentives to serve the uninsured; amending s. 212.08, F.S.; providing for an exemption by refund from the tax on sales, use, and other transactions of certain medical property purchased and used by certain health care facilities or community health centers located in enterprise zones; providing a limitation; providing application requirements; providing procedures and limitations for the refund; providing duties of the Office of Tourism, Trade, and Economic Development; providing duties of the Department of Revenue; requiring the department to adopt rules; providing for return of the refund under certain circumstances; providing for expiration under certain circumstances; amending s. 290.0056, F.S.; providing an additional requirement for the membership of an enterprise zone development agency board of commissioners under certain circumstances; providing a limitation; providing an effective date.

WHEREAS, the Legislature finds that making high quality health care available to the citizens of this state is an overwhelming public necessity, NOW, THEREFORE,

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

1 Section 1. Paragraph (k) of subsection (2) of section  
2 212.08, Florida Statutes, is redesignated as paragraph (l),  
3 and a new paragraph (k) is added to that subsection, to read:

4 212.08 Sales, rental, use, consumption, distribution,  
5 and storage tax; specified exemptions.--The sale at retail,  
6 the rental, the use, the consumption, the distribution, and  
7 the storage to be used or consumed in this state of the  
8 following are hereby specifically exempt from the tax imposed  
9 by this chapter.

10 (2) EXEMPTIONS; MEDICAL.--

11 (k)1. Medical property consisting of medical  
12 appliances, prosthetic devices, and equipment, including, but  
13 not limited to, oxygen equipment, respiratory therapy  
14 equipment, physical and occupational therapy patient care  
15 equipment, and intermittent positive pressure breathing  
16 circuits, devices, and supplies, purchased and used by any  
17 health care facility or community health center providing  
18 primary care services to the uninsured and located in an  
19 enterprise zone are exempt. The exemption applies only to the  
20 first \$100,000 of such property in the aggregate for each  
21 health care facility or community health center. This  
22 exemption inures to such facility or center only through a  
23 refund of previously paid taxes. A refund shall be authorized  
24 upon an affirmative showing by the taxpayer to the  
25 satisfaction of the department that the requirements of this  
26 paragraph have been met.

27 2. To receive a refund, the facility or center must  
28 file under oath with the Office of Tourism, Trade, and  
29 Economic Development an application that includes:

30 a. The name and address of the facility or center  
31 claiming the refund.

1           b. The identifying number assigned pursuant to s.  
2 290.0065 to the enterprise zone in which the facility or  
3 center is located.

4           c. A specific description of the medical property for  
5 which a refund is sought, including its serial number or other  
6 permanent identification number.

7           d. The location of the medical property.

8           e. The sales invoice or other proof of purchase of the  
9 medical property, showing the amount of sales tax paid, the  
10 date of purchase, and the name and address of the sales tax  
11 dealer from whom the medical property was purchased.

12           3. Within 10 working days after receipt of an  
13 application, the Office of Tourism, Trade, and Economic  
14 Development shall review the application to determine if the  
15 application contains all the information required pursuant to  
16 subparagraph 2. and meets the criteria set out in this  
17 paragraph. The office shall certify all applications that  
18 contain the information required pursuant to subparagraph 2.  
19 and that meet the criteria set out in this subparagraph as  
20 eligible to receive a refund.

21           4. An application for a refund pursuant to this  
22 paragraph must be submitted to the department within 6 months  
23 after the tax is due on the medical property that is  
24 purchased.

25           5. The provisions of s. 212.095 do not apply to any  
26 refund application made pursuant to this paragraph. A refund  
27 approved pursuant to this paragraph shall be made within 30  
28 days after formal approval by the department of the  
29 application for the refund.

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

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

3 7. If the department determines that any of the  
4 medical property is used outside a facility or center which  
5 received a refund under this paragraph, the amount of taxes  
6 refunded to the facility or center purchasing such medical  
7 property shall immediately be due and payable to the  
8 department by the business, together with the appropriate  
9 interest and penalty, computed from the date of purchase, in  
10 the manner provided by this chapter.

11 8. This paragraph expires on the date specified in s.  
12 290.016 for the expiration of the Florida Enterprise Zone Act.

13 Section 2. Subsection (2) and paragraph (a) of  
14 subsection (9) of section 290.0056, Florida Statutes, are  
15 amended to read:

16 290.0056 Enterprise zone development agency.--

17 (2) When the governing body creates an enterprise zone  
18 development agency, that body shall appoint a board of  
19 commissioners of the agency, which shall consist of not fewer  
20 than 8 or more than 13 commissioners. The governing body may  
21 appoint at least one representative from each of the  
22 following: the local chamber of commerce; local financial or  
23 insurance entities; local businesses and, where possible,  
24 businesses operating within the nominated area; the residents  
25 residing within the nominated area; nonprofit community-based  
26 organizations operating within the nominated area; the  
27 regional workforce board; the local code enforcement agency;  
28 and the local law enforcement agency. One of the commissioners  
29 on the board must be employed in or work in the health care  
30 field, provided such requirement applies only when a position  
31 on the board becomes vacant after July 1, 2006, and

1 appointment of a new commissioner is required to fill the  
2 vacancy or an additional member is to be appointed after July  
3 1, 2006. The terms of office of the commissioners shall be for  
4 4 years, except that, in making the initial appointments, the  
5 governing body shall appoint two members for terms of 3 years,  
6 two members for terms of 2 years, and one member for a term of  
7 1 year; the remaining initial members shall serve for terms of  
8 4 years. A vacancy occurring during a term shall be filled for  
9 the unexpired term. The importance of including individuals  
10 from the nominated area shall be considered in making  
11 appointments. Further, the importance of minority  
12 representation on the agency shall be considered in making  
13 appointments so that the agency generally reflects the gender  
14 and ethnic composition of the community as a whole.

15 (9) The following powers and responsibilities shall be  
16 performed by the governing body creating the enterprise zone  
17 development agency acting as the managing agent of the  
18 enterprise zone development agency, or, contingent upon  
19 approval by such governing body, such powers and  
20 responsibilities shall be performed by the enterprise zone  
21 development agency:

22 (a) To review, process, and certify applications for  
23 state enterprise zone tax incentives pursuant to ss.  
24 212.08(2)(k), (5)(g) ~~and~~ (h), and (15); 212.096; 220.181; and  
25 220.182.

26 Section 3. This act shall take effect July 1, 2006.  
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