

HB 865

2006

1 A bill to be entitled

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

20  
21 WHEREAS, the Legislature finds that making high quality  
22 health care available to the citizens of this state is an  
23 overwhelming public necessity, NOW, THEREFORE,

24  
25 Be It Enacted by the Legislature of the State of Florida:  
26

27 Section 1. Paragraph (k) of subsection (2) of section  
 28 212.08, Florida Statutes, is redesignated as paragraph (l), and  
 29 a new paragraph (k) is added to that subsection, to read:

30 212.08 Sales, rental, use, consumption, distribution, and  
 31 storage tax; specified exemptions.--The sale at retail, the  
 32 rental, the use, the consumption, the distribution, and the  
 33 storage to be used or consumed in this state of the following  
 34 are hereby specifically exempt from the tax imposed by this  
 35 chapter.

36 (2) EXEMPTIONS; MEDICAL.--

37 (k)1. Medical property consisting of medical appliances,  
 38 prosthetic devices, and equipment, including, but not limited  
 39 to, oxygen equipment, respiratory therapy equipment, physical  
 40 and occupational therapy patient care equipment, and  
 41 intermittent positive pressure breathing circuits, devices, and  
 42 supplies, purchased and used by any health care facility or  
 43 community health center providing primary care services to the  
 44 uninsured and located in an enterprise zone are exempt. The  
 45 exemption applies only to the first \$100,000 of such property in  
 46 the aggregate for each health care facility or community health  
 47 center. This exemption inures to such facility or center only  
 48 through a refund of previously paid taxes. A refund shall be  
 49 authorized upon an affirmative showing by the taxpayer to the  
 50 satisfaction of the department that the requirements of this  
 51 paragraph have been met.

52 2. To receive a refund, the facility or center must file  
 53 under oath with the Office of Tourism, Trade, and Economic  
 54 Development an application which includes:

55 a. The name and address of the facility or center claiming  
56 the refund.

57 b. The identifying number assigned pursuant to s. 290.0065  
58 to the enterprise zone in which the facility or center is  
59 located.

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

63 d. The location of the medical property.

64 e. The sales invoice or other proof of purchase of the  
65 medical property, showing the amount of sales tax paid, the date  
66 of purchase, and the name and address of the sales tax dealer  
67 from whom the medical property was purchased.

68 3. Within 10 working days after receipt of an application,  
69 the Office of Tourism, Trade, and Economic Development shall  
70 review the application to determine if the application contains  
71 all the information required pursuant to subparagraph 2. and  
72 meets the criteria set out in this paragraph. The office shall  
73 certify all applications that contain the information required  
74 pursuant to subparagraph 2. and that meet the criteria set out  
75 in this subparagraph as eligible to receive a refund.

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

79 5. The provisions of s. 212.095 do not apply to any refund  
80 application made pursuant to this paragraph. A refund approved  
81 pursuant to this paragraph shall be made within 30 days after

HB 865

2006

82 formal approval by the department of the application for the  
83 refund.

84 6. The department shall adopt rules governing the manner  
85 and form of refund applications and may establish guidelines as  
86 to the requisites for an affirmative showing of qualification  
87 for exemption under this paragraph.

88 7. If the department determines that any of the medical  
89 property is used outside a facility or center which received a  
90 refund under this paragraph, the amount of taxes refunded to the  
91 facility or center purchasing such medical property shall  
92 immediately be due and payable to the department by the  
93 business, together with the appropriate interest and penalty,  
94 computed from the date of purchase, in the manner provided by  
95 this chapter.

96 8. This paragraph expires on the date specified in s.  
97 290.016 for the expiration of the Florida Enterprise Zone Act.

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

100 290.0056 Enterprise zone development agency.--

101 (2) When the governing body creates an enterprise zone  
102 development agency, that body shall appoint a board of  
103 commissioners of the agency, which shall consist of not fewer  
104 than 8 or more than 13 commissioners. The governing body may  
105 appoint at least one representative from each of the following:  
106 the local chamber of commerce; local financial or insurance  
107 entities; local businesses and, where possible, businesses  
108 operating within the nominated area; the residents residing  
109 within the nominated area; nonprofit community-based

110 organizations operating within the nominated area; the regional  
111 workforce board; the local code enforcement agency; and the  
112 local law enforcement agency. One of the commissioners on the  
113 board must be employed in or work in the health care field,  
114 provided such requirement applies only when a position on the  
115 board becomes vacant after July 1, 2006, and appointment of a  
116 new commissioner is required to fill the vacancy or an  
117 additional member is to be appointed after July 1, 2006. The  
118 terms of office of the commissioners shall be for 4 years,  
119 except that, in making the initial appointments, the governing  
120 body shall appoint two members for terms of 3 years, two members  
121 for terms of 2 years, and one member for a term of 1 year; the  
122 remaining initial members shall serve for terms of 4 years. A  
123 vacancy occurring during a term shall be filled for the  
124 unexpired term. The importance of including individuals from the  
125 nominated area shall be considered in making appointments.  
126 Further, the importance of minority representation on the agency  
127 shall be considered in making appointments so that the agency  
128 generally reflects the gender and ethnic composition of the  
129 community as a whole.

130 (9) The following powers and responsibilities shall be  
131 performed by the governing body creating the enterprise zone  
132 development agency acting as the managing agent of the  
133 enterprise zone development agency, or, contingent upon approval  
134 by such governing body, such powers and responsibilities shall  
135 be performed by the enterprise zone development agency:

HB 865

2006

136 (a) To review, process, and certify applications for state  
137 enterprise zone tax incentives pursuant to ss. 212.08(2)(k),  
138 (5)(g) and, (h), and (15); 212.096; 220.181; and 220.182.  
139 Section 3. This act shall take effect July 1, 2006.