

By Senator Atwater

25-03750B-08

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1                   A bill to be entitled  
2           An act relating to late-night business security; providing  
3           a short title; creating s. 812.177, F.S.; providing  
4           legislative intent; providing definitions; providing  
5           incentives for specified late-night businesses to have  
6           digital video security camera systems; providing  
7           requirements for such systems; requiring any rate filing  
8           for liability insurance for properties or businesses  
9           subject to these requirements to include certain  
10          discounts, credits, or other rate differentials; requiring  
11          maintenance of specified records; providing that records  
12          are not admissible in specified court proceedings;  
13          providing exceptions; providing for rulemaking; creating  
14          s. 812.1775, F.S.; requiring an Internet-accessible  
15          information database to assist businesses needing to  
16          purchase specified compliance equipment; authorizing  
17          programs to assist businesses in purchasing compliance  
18          equipment; creating s. 205.1955, F.S.; providing for a tax  
19          credit against local occupational license taxes for costs  
20          of digital video security camera system compliance;  
21          providing for limits on credit; creating s. 220.194, F.S.;  
22          providing for a corporate income tax credit for certain  
23          costs of digital video security camera system compliance;  
24          providing for carryover of unused credit; providing for  
25          transfer of unused credits in certain circumstances;  
26          providing for recovery of deficiencies following audit;  
27          providing for net income effect of claimed credits;  
28          providing for rulemaking; amending s. 220.02, F.S.;

25-03750B-08

20082774\_\_

29 conforming a provision to provide for carryover of unused  
30 credits; providing an effective date.

31

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

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34 Section 1. This act may be cited as the "Sergeant Chris  
35 Reyka Memorial Crime Prevention Act."

36 Section 2. Section 812.177, Florida Statutes, is created to  
37 read:

38 812.177 Late-night businesses; surveillance cameras.--

39 (1) PURPOSE.--The purpose of this section is to provide  
40 incentives for businesses regularly remaining open from 11 p.m.  
41 to 5 a.m. at which a felony has occurred to install surveillance  
42 camera systems in their parking lots. The presence of these  
43 surveillance camera systems may serve to prevent crime and assist  
44 law enforcement agencies in the event that crimes occur.

45 (2) DEFINITIONS.--For purposes of this section and s.  
46 812.1775, the term:

47 (a) "Department" means the Department of Business and  
48 Professional Regulation.

49 (b) "Late-night business" means a retail or other business  
50 that is open to the general public between the hours of 11 p.m.  
51 and 5 a.m. on a regular basis.

52 (c) "Regular basis" means a minimum of 200 days per year.

53 (3) DIGITAL VIDEO SECURITY CAMERA SYSTEM INCENTIVES;  
54 SPECIFICATIONS.--

55 (a) If a felony as defined by Florida Statutes occurs or  
56 has occurred at a late-night business since January 1, 2008, that  
57 late-night business may install a digital video security camera

25-03750B-08

20082774\_\_

58 system to record activity at the premises of that late-night  
59 business. The digital video security camera system for a free-  
60 standing business may include a minimum of four cameras and, for  
61 a business that is not free-standing, the system may have cameras  
62 covering as many of the surveillance areas listed below as  
63 feasible. The digital video security camera system may include  
64 recording equipment. All cameras and equipment shall meet the  
65 minimum performance standards in this subsection. The department  
66 may adopt rules setting forth technical specifications for  
67 equipment necessary to comply with the performance standards of  
68 this subsection. Three camera surveillance areas may be located  
69 outside the business and one inside. Additional cameras may be  
70 required, as needed, to provide the coverage as described in this  
71 paragraph. The surveillance areas and types of cameras may be as  
72 follows:

73 1. Surveillance area one may be outside the business entry  
74 and provide a broad view of the entry of the late-night business  
75 with a clear view of who is entering and leaving the late-night  
76 business. This area shall be covered by a high resolution  
77 day/night camera.

78 2. Surveillance area two may be inside the business to view  
79 patrons entering the late-night business through the entry door  
80 with a view of the front cash register and sales transaction  
81 area, if possible, and shall be covered by a camera with wide  
82 dynamic range, backlight compensation, and image correction. If  
83 only one camera is used and a view of the entry door and the  
84 front cash register and sales transaction area is not possible,  
85 then the camera covering surveillance area two may be positioned  
86 to show the front cash register and sales transaction area.

25-03750B-08

20082774\_\_

87 3. Surveillance area three may be outside the building with  
88 the camera positioned to give the best possible coverage for  
89 incidents that may occur and may be covered by an infrared  
90 illuminated day/night camera with a 3.3 to 12 mm varifocal auto  
91 iris lens.

92 4. Surveillance area four may be outside the building with  
93 the camera positioned to give the best possible coverage for  
94 incidents that occur on the opposite side of the building from  
95 surveillance area three. This area may be covered by a camera  
96 meeting the same requirements as the camera used for surveillance  
97 area three.

98 (b) Each camera shall have a clear view of at least 50 feet  
99 for identification purposes. The cameras shall record to a  
100 digital recorder with a minimum resolution of 640 x 480 pixels.

101 (c) The digital recorder shall be capable of recording at  
102 60 frames per second with MPEG-1 compression. The recorder must  
103 be housed in a clean, locked room with adequate ventilation and  
104 accessible to only managers of the late-night business. The  
105 digital recorder shall be capable of retrieving a still image or  
106 archived video on CD or DVD formats to assist in offender  
107 identification and apprehension. The digital video security  
108 camera system must be capable of storing a minimum of 72 hours of  
109 activity from all cameras used at the business.

110 (4) INCENTIVES.--A late-night business may receive the  
111 following incentives for the installation and maintenance of a  
112 digital video security camera system as required in subsection  
113 (3):

114 (a) Any rate filing for liability insurance for commercial  
115 properties or businesses covered by this section must include

25-03750B-08

20082774\_\_

116 actuarially reasonable discounts, credits, or other rate  
117 differentials, or appropriate reductions in deductibles, for  
118 properties or businesses that are in compliance with this  
119 section.

120 (b) A reduction in occupational license taxes as provided  
121 in s. 205.1955.

122 (c) A corporation tax credit as provided in s. 220.194.

123 (5) RECORDKEEPING.--

124 (a)1. As required by the department, a late-night business  
125 shall maintain records of the cost of installation of the digital  
126 video security camera system and records indicating that all  
127 necessary maintenance of the system has been performed to keep  
128 the system in working order.

129 2. A late-night business may also maintain any additional  
130 records necessary for any incentive claimed under subsection (4).  
131 Such records shall be maintained for the time period required for  
132 income tax records provided under s. 213.35 and shall be provided  
133 to the relevant taxing agency or insurer on request.

134 (b) Records maintained under paragraph (a) are not  
135 admissible in an action founded in tort against the property  
136 owner or late-night business to prove negligence or other  
137 culpable conduct in connection with an event. This paragraph does  
138 not require the exclusion of evidence when offered for another  
139 purpose, such as proving ownership or control or impeachment.

140 (6) Rulemaking.--The department may adopt rules pursuant to  
141 ss. 120.536(1) and 120.54 as necessary to implement the  
142 provisions of this section.

143 Section 3. Section 812.1775, Florida Statutes, is created  
144 to read:

25-03750B-08

20082774\_\_

145 812.1775 Equipment purchase assistance.--

146 (1) The department shall maintain an Internet-accessible  
147 database of equipment that may be used to comply with the  
148 requirements of s. 812.177, including vendor contact information  
149 and, where available, pricing information.

150 (2) The department may, in conjunction with any other state  
151 agency, develop a program combining private orders for equipment  
152 that may be used to comply with the requirements of s. 812.177  
153 and, when feasible, state orders for similar equipment to obtain  
154 a lower price for equipment than available for purchase by  
155 individual late-night businesses.

156 (3) The department may also develop any other program that  
157 may lower purchase prices for such equipment to late-night  
158 businesses as long as the program does not directly use state  
159 funds to subsidize the purchase of such equipment.

160 Section 4. Section 205.1955, Florida Statutes, is created  
161 to read:

162 205.1955 Tax credit for late-night business digital video  
163 security camera systems.--An annual credit against the tax  
164 imposed by a county or municipality under this chapter, up to the  
165 amount of tax assessed by the county or municipality, shall be  
166 allowed to a taxpayer based on the taxpayer's expenditures to  
167 comply with the installation and maintenance of a digital video  
168 security camera system required under s. 812.177 for a late-night  
169 business. The tax credit shall first be applied to any municipal  
170 tax due, if any. The remaining available tax credit, if any,  
171 shall then be applied to the county tax due, if any. The total  
172 tax credit available to be applied to county and municipal taxes  
173 due from a taxpayer in any one year shall not exceed the total

25-03750B-08

20082774\_\_

174 amount spent by the taxpayer during that year to comply with s.  
175 812.177. This section does not relieve a business from an  
176 obligation to obtain a receipt otherwise required by this  
177 chapter. Tax credit unused in one year shall not be carried  
178 forward to a future year.

179 Section 5. Section 220.194, Florida Statutes, is created to  
180 read:

181 220.194 Tax credit for late-night business digital video  
182 security camera systems.--

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

184 (a) "Late-night business" has the same meaning as provided  
185 in s. 812.177.

186 (b) "Digital video security camera system" means a system  
187 in compliance with s. 812.177.

188 (2) An annual credit against the tax imposed by this  
189 chapter shall be allowed to a taxpayer, based on the taxpayer's  
190 expenditures to comply with the installation and maintenance of a  
191 digital video security camera system required under s. 812.177  
192 for a late-night business, less the amount of any tax credit  
193 claimed by the taxpayer under s. 205.1955 for any tax due under  
194 chapter 205 during that year.

195 (3) If the tax credit granted pursuant to this section is  
196 not fully used in one year because of insufficient tax liability  
197 on the part of the taxpayer, the unused amount may be carried  
198 forward for a period not to exceed 5 years. The carryover credit  
199 may be used in a subsequent year when the tax imposed by this  
200 chapter for such year exceeds the credit for such year, after  
201 applying the other credits and unused credit carryovers in the  
202 order provided in s. 220.02(8).

25-03750B-08

20082774\_\_

203       (4) A taxpayer that files a consolidated return in this  
204 state as a member of an affiliated group under s. 220.131(1) may  
205 be allowed the credit on a consolidated return basis up to the  
206 amount of tax imposed upon the consolidated group.

207       (5) (a) Tax credits that may be available under this section  
208 to an entity eligible under this section may be transferred after  
209 a merger or acquisition to the surviving or acquiring entity and  
210 used in the same manner with the same limitations.

211       (b) The entity or its surviving or acquiring entity as  
212 described in paragraph (a) may transfer any unused credit in  
213 whole or in units of no less than 25 percent of the remaining  
214 credit. The entity acquiring such credit may use it in the same  
215 manner and with the same limitations under this section. Such  
216 transferred credits may not be transferred again although they  
217 may succeed to a surviving or acquiring entity subject to the  
218 same conditions and limitations as described in this section.

219       (c) In the event the credit provided for under this section  
220 is reduced as a result of an examination or audit by the  
221 department, such tax deficiency shall be recovered from the first  
222 entity or the surviving or acquiring entity to have claimed such  
223 credit up to the amount of credit taken. Any subsequent  
224 deficiencies shall be assessed against any entity acquiring and  
225 claiming such credit or, in the case of multiple succeeding  
226 entities, in the order of credit succession.

227       (6) A taxpayer claiming a credit under this section shall  
228 be required to add back to net income that portion of its  
229 business deductions claimed on its federal return paid or  
230 incurred for the taxable year which is equal to the amount of the  
231 credit allowable for the taxable year under this section.



25-03750B-08

20082774\_\_

232       (7) The department may adopt rules pursuant to ss.  
233 120.536(1) and 120.54 to implement and administer this section,  
234 including rules prescribing forms, the documentation needed to  
235 substantiate a claim for the tax credit, and the specific  
236 procedures and guidelines for claiming the credit.

237       Section 6. Subsection (8) of section 220.02, Florida  
238 Statutes, is amended to read:

239       220.02 Legislative intent.--

240       (8) It is the intent of the Legislature that credits  
241 against either the corporate income tax or the franchise tax be  
242 applied in the following order: those enumerated in s. 631.828,  
243 those enumerated in s. 220.191, those enumerated in s. 220.181,  
244 those enumerated in s. 220.183, those enumerated in s. 220.182,  
245 those enumerated in s. 220.1895, those enumerated in s. 221.02,  
246 those enumerated in s. 220.184, those enumerated in s. 220.186,  
247 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
248 those enumerated in s. 220.185, those enumerated in s. 220.187,  
249 those enumerated in s. 220.192, ~~and~~ those enumerated in s.  
250 220.193, and those enumerated in s. 220.194.

251       Section 7. This act shall take effect January 1, 2009.