

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; requiring  
5           specified late-night businesses to have digital video  
6           security camera systems; providing requirements for such  
7           systems; requiring any rate filing for liability insurance  
8           for properties or businesses subjects to these  
9           requirements to include certain discounts, credits, or  
10          other rate differentials; requiring maintenance of  
11          specified records; providing that records are not  
12          admissible in specified court proceedings; providing  
13          exceptions; providing for enforcement of requirements;  
14          providing for civil fines; providing for disposition of  
15          fine proceeds; providing for injunctions in certain  
16          circumstances; providing for agreements between the  
17          Department of Business and Professional Regulation and  
18          local governments for enforcement assistance; providing  
19          for rulemaking; creating s. 812.1775, F.S.; requiring an  
20          Internet-accessible information database to assist  
21          businesses needing to purchase specified compliance  
22          equipment; authorizing programs to assist businesses in  
23          purchasing compliance equipment; creating s. 205.1955,  
24          F.S.; providing for a tax credit against local  
25          occupational license taxes for costs of digital video  
26          security camera system compliance; providing for limits on  
27          credit; creating s. 220.194, F.S.; providing for a  
28          corporate income tax credit for certain costs of digital

29 video security camera system compliance; providing for  
 30 carryover of unused credit; providing for transfer of  
 31 unused credits in certain circumstances; providing for  
 32 recovery of deficiencies following audit; providing for  
 33 net income effect of claimed credits; providing for  
 34 rulemaking; amending s. 220.02, F.S.; conforming a  
 35 provision to provide for carryover of unused credits;  
 36 providing an effective date.

37

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

39

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

42 Section 2. Section 812.177, Florida Statutes, is created  
 43 to read:

44 812.177 Late-night businesses; surveillance cameras.--

45 (1) PURPOSE.--The purpose of this section is to require  
 46 businesses regularly remaining open from 11 p.m. to 5 a.m. at  
 47 which a felony has occurred to install surveillance camera  
 48 systems in their parking lots. The presence of these  
 49 surveillance camera systems may serve to prevent crime and  
 50 assist law enforcement agencies in the event that crimes occur.  
 51 The Legislature also recognizes that it is proper to provide  
 52 incentives to those who bear the expense of installing and  
 53 maintaining such surveillance cameras to reduce the cost of  
 54 compliance with this section.

55 (2) DEFINITIONS.--For purposes of this section and s.  
 56 812.1775, the term

57 (a) "Department" means the Department of Business and  
58 Professional Regulation.

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

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

63 (3) DIGITAL VIDEO SECURITY CAMERA SYSTEM REQUIRED;  
64 SPECIFICATIONS.--

65 (a) If a felony as defined by Florida Statutes occurs or  
66 has occurred at a late-night business since January 1, 2008,  
67 that late-night business shall install a digital video security  
68 camera system to record activity at the premises of that late-  
69 night business. The digital video security camera system for a  
70 free-standing business shall include a minimum of four cameras  
71 and, for a business that is not free-standing, the system shall  
72 have cameras covering as many of the surveillance areas listed  
73 below as feasible. The digital video security camera system  
74 shall include recording equipment. All cameras and equipment  
75 shall meet the minimum performance standards in this subsection.  
76 The department may adopt rules setting forth technical  
77 specifications for equipment necessary to comply with the  
78 performance standards of this subsection. Three camera  
79 surveillance areas shall be located outside the business and one  
80 inside. Additional cameras may be required, as needed, to  
81 provide the coverage as described in this paragraph. The  
82 surveillance areas and types of cameras shall be as follows:  
83 1. Surveillance area one shall be outside the business  
84 entry and provide a broad view of the entry of the late-night

85 business with a clear view of who is entering and leaving the  
86 late-night business. This area shall be covered by a high  
87 resolution day/night camera.

88 2. Surveillance area two shall be inside the business to  
89 view patrons entering the late-night business through the entry  
90 door with a view of the front cash register and sales  
91 transaction area, if possible, and shall be covered by a camera  
92 with wide dynamic range, backlight compensation, and image  
93 correction. If only one camera is used and a view of the entry  
94 door and the front cash register and sales transaction area is  
95 not possible, then the camera covering surveillance area two  
96 shall be positioned to show the front cash register and sales  
97 transaction area.

98 3. Surveillance area three shall be outside the building  
99 with the camera positioned to give the best possible coverage  
100 for incidents that may occur and shall be covered by an infrared  
101 illuminated day/night camera with a 3.3 to 12 mm varifocal auto  
102 iris lens.

103 4. Surveillance area four shall be outside the building  
104 with the camera positioned to give the best possible coverage  
105 for incidents that may occur on the opposite side of the  
106 building from surveillance area three. This area shall be  
107 covered by a camera meeting the same requirements as the camera  
108 used for surveillance area three.

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

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112        (c) The digital recorder shall be capable of recording at  
113 60 frames per second with MPEG-1 compression. The recorder must  
114 be housed in a clean, locked room with adequate ventilation and  
115 accessible to only managers of the late-night business. The  
116 digital recorder shall be capable of retrieving a still image or  
117 archived video on CD or DVD formats to assist in offender  
118 identification and apprehension. The digital video security  
119 camera system must be capable of storing a minimum of 72 hours  
120 of activity from all cameras used at the business.

121        (4) INCENTIVES.--A late-night business may receive the  
122 following incentives for the installation and maintenance of a  
123 digital video security camera system as required in subsection  
124 (3):

125        (a) Any rate filing for liability insurance for commercial  
126 properties or businesses covered by this section must include  
127 actuarially reasonable discounts, credits, or other rate  
128 differentials, or appropriate reductions in deductibles, for  
129 properties or businesses that are in compliance with this  
130 section.

131        (b) A reduction in occupational license taxes as provided  
132 in s. 205.1955.

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

134        (5) RECORDKEEPING.--

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

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

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

153           (6) ENFORCEMENT.--

154           (a) A statement verifying the existence and operation of a  
 155 digital video security camera system required by this section  
 156 and performance of necessary maintenance must be filed at least  
 157 annually with the department as prescribed by rule. The  
 158 violation of any provision of this section by any late-night  
 159 business shall result in a notice of violation from the  
 160 department. Violators shall have 30 days after receipt of the  
 161 notice to provide proof of compliance to the department. If the  
 162 violation continues after the 30-day period, the department may  
 163 impose a civil fine not to exceed \$10,000. The department may  
 164 make inspections of recording systems for the purpose of  
 165 determining that the provisions of this section are being met  
 166 and may investigate any alleged violation. The department may  
 167 compromise any alleged violation by accepting from the owner or

168 principal operator an amount not to exceed \$10,000. The  
169 department may suspend the imposition of any fine conditioned  
170 upon terms the department in its discretion deems appropriate.  
171 Notices of violation and civil fines shall be subject to the  
172 provisions of chapter 120.

173 (b) Moneys received by the department pursuant to this  
174 section shall be deposited in the General Revenue Fund.

175 (c) The department may petition for an injunction when it  
176 is determined that the health, safety, and public welfare is  
177 threatened by continued operation of a late-night business in  
178 violation of this section. In any action for injunction, the  
179 department may seek a civil penalty not to exceed \$10,000 per  
180 violation, plus attorney's fees and costs.

181 (d) The department may enter into agreements with local  
182 governments to assist in the enforcement of this section. Such  
183 agreements may include the provisions for reimbursement of  
184 investigative and enforcement costs incurred by such local  
185 governments.

186 (6) RULEMAKING.--The department may adopt rules pursuant  
187 to ss. 120.536(1) and 120.54 as necessary to implement the  
188 provisions of this section.

189 Section 3. Section 812.1775, Florida Statutes, is created  
190 to read:

191 812.1775 Equipment purchase assistance.--

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

196       (2) The department may, in conjunction with any other  
 197 state agency, develop a program combining private orders for  
 198 equipment that may be used to comply with the requirements of s.  
 199 812.177 and, when feasible, state orders for similar equipment  
 200 to obtain a lower price for equipment than available for  
 201 purchase by individual late-night businesses.

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

206       Section 4. Section 205.1955, Florida Statutes, is created  
 207 to read:

208       205.1955 Tax credit for late-night business digital video  
 209 security camera systems.--An annual credit against the tax  
 210 imposed by a county or municipality under this chapter, up to  
 211 the amount of tax assessed by the county or municipality, shall  
 212 be allowed to a taxpayer based on the taxpayer's expenditures to  
 213 comply with the installation and maintenance of a digital video  
 214 security camera system required under s. 812.177 for a late-  
 215 night business. The tax credit shall first be applied to any  
 216 municipal tax due, if any. The remaining available tax credit,  
 217 if any, shall then be applied to the county tax due, if any. The  
 218 total tax credit available to be applied to county and municipal  
 219 taxes due from a taxpayer in any one year shall not exceed the  
 220 total amount spent by the taxpayer during that year to comply  
 221 with s. 812.177. This section does not relieve a business from  
 222 an obligation to obtain a receipt otherwise required by this



223 chapter. Tax credit unused in one year shall not be carried  
 224 forward to a future year.

225 Section 5. Section 220.194, Florida Statutes, is created  
 226 to read:

227 220.194 Tax credit for late-night business digital video  
 228 security camera systems.--

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

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

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

234 (2) An annual credit against the tax imposed by this  
 235 chapter shall be allowed to a taxpayer, based on the taxpayer's  
 236 expenditures to comply with the installation and maintenance of  
 237 a digital video security camera system required under s. 812.177  
 238 for a late-night business, less the amount of any tax credit  
 239 claimed by the taxpayer under s. 205.1955 for any tax due under  
 240 chapter 205 during that year.

241 (3) If the tax credit granted pursuant to this section is  
 242 not fully used in one year because of insufficient tax liability  
 243 on the part of the taxpayer, the unused amount may be carried  
 244 forward for a period not to exceed 5 years. The carryover credit  
 245 may be used in a subsequent year when the tax imposed by this  
 246 chapter for such year exceeds the credit for such year, after  
 247 applying the other credits and unused credit carryovers in the  
 248 order provided in s. 220.02(8).

249 (4) A taxpayer that files a consolidated return in this  
 250 state as a member of an affiliated group under s. 220.131(1) may

251 be allowed the credit on a consolidated return basis up to the  
252 amount of tax imposed upon the consolidated group.

253 (5) (a) Tax credits that may be available under this  
254 section to an entity eligible under this section may be  
255 transferred after a merger or acquisition to the surviving or  
256 acquiring entity and used in the same manner with the same  
257 limitations.

258 (b) The entity or its surviving or acquiring entity as  
259 described in paragraph (a) may transfer any unused credit in  
260 whole or in units of no less than 25 percent of the remaining  
261 credit. The entity acquiring such credit may use it in the same  
262 manner and with the same limitations under this section. Such  
263 transferred credits may not be transferred again although they  
264 may succeed to a surviving or acquiring entity subject to the  
265 same conditions and limitations as described in this section.

266 (c) In the event the credit provided for under this  
267 section is reduced as a result of an examination or audit by the  
268 department, such tax deficiency shall be recovered from the  
269 first entity or the surviving or acquiring entity to have  
270 claimed such credit up to the amount of credit taken. Any  
271 subsequent deficiencies shall be assessed against any entity  
272 acquiring and claiming such credit or, in the case of multiple  
273 succeeding entities, in the order of credit succession.

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

279       (7) The department may adopt rules pursuant to ss.  
 280       120.536(1) and 120.54 to implement and administer this section,  
 281       including rules prescribing forms, the documentation needed to  
 282       substantiate a claim for the tax credit, and the specific  
 283       procedures and guidelines for claiming the credit.

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

286             220.02 Legislative intent.--

287             (8) It is the intent of the Legislature that credits  
 288       against either the corporate income tax or the franchise tax be  
 289       applied in the following order: those enumerated in s. 631.828,  
 290       those enumerated in s. 220.191, those enumerated in s. 220.181,  
 291       those enumerated in s. 220.183, those enumerated in s. 220.182,  
 292       those enumerated in s. 220.1895, those enumerated in s. 221.02,  
 293       those enumerated in s. 220.184, those enumerated in s. 220.186,  
 294       those enumerated in s. 220.1845, those enumerated in s. 220.19,  
 295       those enumerated in s. 220.185, those enumerated in s. 220.187,  
 296       those enumerated in s. 220.192, ~~and~~ those enumerated in s.  
 297       220.193, and those enumerated in s. 220.194.

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