

LEGISLATIVE ACTION

Senate	•	House
Comm: FAV		
03/17/2009	•	

The Committee on Commerce (Garcia) recommended the following:

Senate Amendment (with title amendment)

Between lines 462 and 463

insert:

Section 2. Subsection (6) of section 166.231, Florida Statutes, is amended to read:

1

166.231 Municipalities; public service tax.-

8 (6) A municipality may exempt from the tax imposed by this 9 section any amount up to, and including, the total amount of 10 electricity, metered natural gas, liquefied petroleum gas either 11 metered or bottled, or manufactured gas either metered or 12 bottled purchased per month, or reduce the rate of taxation on



13 the purchase of such electricity or gas when purchased by an 14 industrial consumer which uses the electricity or gas directly 15 in industrial manufacturing, processing, compounding, or a production process, at a fixed location in the municipality, of 16 17 items of tangible personal property for sale. The municipality shall establish the requirements for qualification for this 18 19 exemption in the manner prescribed by ordinance. Possession by a seller of a written certification by the purchaser, certifying 20 21 the purchaser's entitlement to an exemption permitted by this 22 subsection, relieves the seller from the responsibility of 23 collecting the tax on the nontaxable amounts, and the 24 municipality shall look solely to the purchaser for recovery of 25 such tax if it determines that the purchaser was not entitled to the exemption. Any municipality granting an exemption pursuant 26 to this subsection shall grant the exemption to all companies 27 28 classified in the same five-digit NAICS SIC Industry Major Group 29 Number.

30 Section 3. Paragraph (i) of subsection (1) of section 31 212.05, Florida Statutes, is amended to read:

32 212.05 Sales, storage, use tax.-It is hereby declared to be 33 the legislative intent that every person is exercising a taxable 34 privilege who engages in the business of selling tangible 35 personal property at retail in this state, including the 36 business of making mail order sales, or who rents or furnishes 37 any of the things or services taxable under this chapter, or who 38 stores for use or consumption in this state any item or article 39 of tangible personal property as defined herein and who leases 40 or rents such property within the state.

41

(1) For the exercise of such privilege, a tax is levied on



42 each taxable transaction or incident, which tax is due and 43 payable as follows:

44 (i)1. At the rate of 6 percent on charges for all: a. Detective, burglar protection, and other protection 45 46 services (NAICS National SIC Industry Numbers 561611, 561612, 561613, 7381 and 561621 7382). Any law enforcement officer, as 47 48 defined in s. 943.10, who is performing approved duties as determined by his or her local law enforcement agency in his or 49 50 her capacity as a law enforcement officer, and who is subject to 51 the direct and immediate command of his or her law enforcement 52 agency, and in the law enforcement officer's uniform as 53 authorized by his or her law enforcement agency, is performing 54 law enforcement and public safety services and is not performing 55 detective, burglar protection, or other protective services, if the law enforcement officer is performing his or her approved 56 57 duties in a geographical area in which the law enforcement 58 officer has arrest jurisdiction. Such law enforcement and public 59 safety services are not subject to tax irrespective of whether the duty is characterized as "extra duty," "off-duty," or 60 61 "secondary employment," and irrespective of whether the officer 62 is paid directly or through the officer's agency by an outside source. The term "law enforcement officer" includes full-time or 63 part-time law enforcement officers, and any auxiliary law 64 65 enforcement officer, when such auxiliary law enforcement officer 66 is working under the direct supervision of a full-time or part-67 time law enforcement officer.

b. Nonresidential cleaning and nonresidential pest control
 services (<u>NAICS National Numbers 561710, 561720, and 561790</u> SIC
 Industry Group Number 734).



71 2. As used in this paragraph, "<u>NAICS SIC</u>" means those 72 classifications contained in the <u>North American Industry</u> 73 Standard Industrial Classification <u>System Manual, 1987</u>, as 74 published by the Office of Management and Budget, Executive 75 Office of the President.

3. Charges for detective, burglar protection, and other protection security services performed in this state but used outside this state are exempt from taxation. Charges for detective, burglar protection, and other protection security services performed outside this state and used in this state are subject to tax.

82 4. If a transaction involves both the sale or use of a 83 service taxable under this paragraph and the sale or use of a 84 service or any other item not taxable under this chapter, the 85 consideration paid must be separately identified and stated with 86 respect to the taxable and exempt portions of the transaction or 87 the entire transaction shall be presumed taxable. The burden shall be on the seller of the service or the purchaser of the 88 89 service, whichever applicable, to overcome this presumption by 90 providing documentary evidence as to which portion of the 91 transaction is exempt from tax. The department is authorized to 92 adjust the amount of consideration identified as the taxable and exempt portions of the transaction; however, a determination 93 94 that the taxable and exempt portions are inaccurately stated and 95 that the adjustment is applicable must be supported by 96 substantial competent evidence.

5. Each seller of services subject to sales tax pursuant to
this paragraph shall maintain a monthly log showing each
transaction for which sales tax was not collected because the

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100 services meet the requirements of subparagraph 3. for out-ofstate use. The log must identify the purchaser's name, location 101 102 and mailing address, and federal employer identification number, 103 if a business, or the social security number, if an individual, 104 the service sold, the price of the service, the date of sale, 105 the reason for the exemption, and the sales invoice number. The 106 monthly log shall be maintained pursuant to the same 107 requirements and subject to the same penalties imposed for the 108 keeping of similar records pursuant to this chapter.

109Section 4. Paragraphs (ff), (xx), and (yy) of subsection110(7) of section 212.08, Florida Statutes, are amended to read:

111 212.08 Sales, rental, use, consumption, distribution, and 112 storage tax; specified exemptions.—The sale at retail, the 113 rental, the use, the consumption, the distribution, and the 114 storage to be used or consumed in this state of the following 115 are hereby specifically exempt from the tax imposed by this 116 chapter.

(7) MISCELLANEOUS EXEMPTIONS.-Exemptions provided to any 117 entity by this chapter do not inure to any transaction that is 118 119 otherwise taxable under this chapter when payment is made by a 120 representative or employee of the entity by any means, including, but not limited to, cash, check, or credit card, even 121 when that representative or employee is subsequently reimbursed 122 123 by the entity. In addition, exemptions provided to any entity by 124 this subsection do not inure to any transaction that is 125 otherwise taxable under this chapter unless the entity has 126 obtained a sales tax exemption certificate from the department or the entity obtains or provides other documentation as 127 128 required by the department. Eligible purchases or leases made



129 with such a certificate must be in strict compliance with this 130 subsection and departmental rules, and any person who makes an 131 exempt purchase with a certificate that is not in strict 132 compliance with this subsection and the rules is liable for and 133 shall pay the tax. The department may adopt rules to administer 134 this subsection.

135

(ff) Certain electricity or steam uses.-

1. Subject to the provisions of subparagraph 4., charges 136 137 for electricity or steam used to operate machinery and equipment 138 at a fixed location in this state when such machinery and 139 equipment is used to manufacture, process, compound, produce, or 140 prepare for shipment items of tangible personal property for 141 sale, or to operate pollution control equipment, recycling 142 equipment, maintenance equipment, or monitoring or control equipment used in such operations are exempt to the extent 143 provided in this paragraph. If 75 percent or more of the 144 145 electricity or steam used at the fixed location is used to operate qualifying machinery or equipment, 100 percent of the 146 147 charges for electricity or steam used at the fixed location are 148 exempt. If less than 75 percent but 50 percent or more of the 149 electricity or steam used at the fixed location is used to 150 operate qualifying machinery or equipment, 50 percent of the 151 charges for electricity or steam used at the fixed location are 152 exempt. If less than 50 percent of the electricity or steam used 153 at the fixed location is used to operate qualifying machinery or equipment, none of the charges for electricity or steam used at 154 155 the fixed location are exempt.

156 2. This exemption applies only to industries classified
157 under NAICS Sector SIC Industry Major Group Numbers 21, 31, 32,



158 and 33 and NAICS National Numbers 113310, 238910, 488390,

511110, 511120, 511130, 511140, 511191, 511199, 512220, 512230, 159 160 519130, 541360, 541710, and 811490 10, 12, 13, 14, 20, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, and 161 162 39 and Industry Group Number 212. As used in this paragraph, 163 "NAICS SIC" means those classifications contained in the North 164 American Industry Standard Industrial Classification System 165 Manual, 1987, as published by the Office of Management and 166 Budget, Executive Office of the President.

3. Possession by a seller of a written certification by the purchaser, certifying the purchaser's entitlement to an exemption permitted by this subsection, relieves the seller from the responsibility of collecting the tax on the nontaxable amounts, and the department shall look solely to the purchaser for recovery of such tax if it determines that the purchaser was not entitled to the exemption.

4. Such exemption shall be applied as follows: beginning
July 1, 2000, 100 percent of the charges for such electricity or
steam shall be exempt.

177

(xx) Certain repair and labor charges.-

178 1. Subject to the provisions of subparagraphs 2. and 3., 179 there is exempt from the tax imposed by this chapter all labor 180 charges for the repair of, and parts and materials used in the repair of and incorporated into, industrial machinery and 181 182 equipment which is used for the manufacture, processing, compounding, production, or preparation for shipping of items of 183 184 tangible personal property at a fixed location within this 185 state.

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2. This exemption applies only to industries classified

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187 under NAICS Sector SIC Industry Major Group Numbers 21, 31, 32, and 33 and NAICS National Numbers 113310, 238910, 488390, 188 511110, 511120, 511130, 511140, 511191, 511199, 512220, 512230, 189 190 519130, 541360, 541710, and 811490 10, 12, 13, 14, 20, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, and 191 39 and Industry Group Number 212. As used in this subparagraph, 192 "NAICS SIC" means those classifications contained in the North 193 194 American Industry Standard Industrial Classification System 195 Manual, 1987, as published by the Office of Management and 196 Budget, Executive Office of the President. 197 3. This exemption shall be applied as follows: 198 a. Beginning July 1, 2000, 50 percent of such charges for repair parts and labor shall be exempt. 199 200 b. Beginning July 1, 2001, 75 percent of such charges for repair parts and labor shall be exempt. 201 202 c. Beginning July 1, 2002, 100 percent of such charges for repair parts and labor shall be exempt. 203

204 (yy) Film and other printing supplies.-Also exempt are the 205 following materials purchased, produced, or created by 206 businesses classified under NAICS National SIC Industry Numbers 323110, 323111, 323112, 323113, 323114, 323115, 323116, 323118, 207 323119, 323121, 323122, 511191, and 519130 275, 276, 277, 278, 208 209 or 279 for use in producing graphic matter for sale: film, 210 photographic paper, dyes used for embossing and engraving, 211 artwork, typography, lithographic plates, and negatives. As used 212 in this paragraph, "NAICS SIC" means those classifications 213 contained in the North American Industry Standard Industrial Classification System Manual, 1987, as published by the Office 214 215 of Management and Budget, Executive Office of the President.

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216 Section 5. Paragraph (a) of subsection (1) and paragraph 217 (b) of subsection (10)of section 212.097, Florida Statutes, is 218 amended to read:

219 220 212.097 Urban High-Crime Area Job Tax Credit Program.-

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

221 (a) "Eligible business" means any sole proprietorship, 222 firm, partnership, or corporation that is located in a qualified 223 county and is predominantly engaged in, or is headquarters for a 224 business predominantly engaged in, activities usually provided 225 for consideration by firms classified within the following North 226 American Industry Classification System standard industrial 227 classifications: NAICS Sector Number 11 SIC 01-SIC 09 228 (agriculture, forestry, and fishing, and hunting); NAICS Sector 229 Numbers 31-33 and NAICS National Numbers 212324, 212325, 212393, 230 and 212399 SIC 20-SIC 39 (manufacturing); NAICS National Numbers 231 212324, 441110, 441120, 441210, 441221, 441222, 441229, 441310, 232 441320, 442110, 442210, 442291, 442299, 443111, 443112, 443120, 233 443130, 444110, 444120, 444130, 444190, 444210, 444220, 445110, 234 445120, 445210, 445220, 445230, 445291, 445292, 445299, 445310, 235 446110, 446120, 446130, 446191, 446199, 447110, 447190, 448110, 236 448120, 448130, 448140, 448150, 448190, 448210, 448310, 448320, 237 451110, 451120, 451130, 451140, 451211, 451212, 451220, 452111, 238 452112, 452910, 452990, 453110, 453210, 453220, 453310, 453910, 239 453920, 453930, 453991, 453998, 454111, 454112, 454113, 454210, 240 454311, 454312, 454319, 454390, 488390, 511110, 511120, 511130, 241 511140, 511191, 511199, 512220, 512230, 519130, 522298, 541320, 242 541710, 541940, 561730, 722213, 722330, 811490, and 812910 SIC 243 52-SIC 57 and SIC 59 (retail); NAICS National Numbers 493110, 244 493120, 493130, 493190, and 531130 SIC 422 (public warehousing



245 and storage); NAICS National Numbers 721110, 721120, 721191, 721199, 721211, 721214, and 721310 SIC 70 (hotels and other 246 lodging places); NAICS National Number 541710 SIC 7391 (research 247 248 and development); NAICS National Numbers 334612, 512110, 512191, 249 512199, 532220, 532490, 541214, 541690, 561310, and 711510 SIC 250 781 (motion picture production and allied services); NAICS 251 National Number 713910 SIC 7992 (public golf courses); and NAICS 252 National Number 713110 SIC 7996 (amusement parks). A call center 253 or similar customer service operation that services a multistate 254 market or international market is also an eligible business. In 255 addition, the Office of Tourism, Trade, and Economic Development 256 may, as part of its final budget request submitted pursuant to 257 s. 216.023, recommend additions to or deletions from the list of 258 standard industrial classifications used to determine an 259 eligible business, and the Legislature may implement such 260 recommendations. Excluded from eligible receipts are receipts 261 from retail sales, except such receipts for NAICS National Numbers 311330, 311340, 311811, 314121, 314129, 315222, 315233, 262 263 327112, 337110, 337121, 337122, 339113, 339115, 441110, 441120, 264 441210, 441221, 441222, 441229, 441310, 441320, 442110, 442210, 265 442291, 442299, 443111, 443112, 443120, 443130, 444110, 444120, 266 444130, 444190, 444210, 444220, 445110, 445120, 445210, 445220, 267 445230, 445291, 445292, 445299, 445310, 446110, 446120, 446130, 268 446191, 446199, 447110, 447190, 448110, 448120, 448130, 448140, 269 448150, 448190, 448210, 448310, 448320, 451110, 451120, 451130, 270 451140, 451211, 451212, 451220, 452111, 452112, 452910, 452990, 271 453110, 453210, 453220, 453310, 453910, 453920, 453930, 453991, 272 453998, 454111, 454112, 454113, 454210, 454311, 454312, 454319, 273 454390, 522298, 722213, and 722330 SIC 52-SIC 57 and SIC 59



274 (retail), hotels and other lodging places classified in NAICS 275 National Numbers 721110, 721120, 721191, 721199, 721211, 721214, and 721310 SIC 70, public golf courses in NAICS National Number 276 277 713910 SIC 7992, and amusement parks in NAICS National Number 278 713110 SIC 7996. For purposes of this paragraph, the term 279 "predominantly" means that more than 50 percent of the business's gross receipts from all sources is generated by those 280 281 activities usually provided for consideration by firms in the specified standard industrial classification. The determination 2.82 283 of whether the business is located in a qualified high-crime 284 area and the tier ranking of that area must be based on the date 285 of application for the credit under this section. Commonly owned 286 and controlled entities are to be considered a single business 287 entity.

(10)

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289 (b) Applications shall be reviewed and certified pursuant to 290 s. 288.061. Within 30 working days after receipt of an 291 application for credit, the Office of Tourism, Trade, and 292 Economic Development shall review the application to determine whether it contains all the information required by this 293 294 subsection and meets the criteria set out in this section. 295 Subject to the provisions of paragraph (c), the Office of 296 Tourism, Trade, and Economic Development shall approve all 297 applications that contain the information required by this 298 subsection and meet the criteria set out in this section as 299 eligible to receive a credit. 300 Section 6. Paragraph (a) of subsection (1) of section 301 212.098, Florida Statutes, is amended to read: 302 212.098 Rural Job Tax Credit Program.-

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303 304 (1) As used in this section, the term:

(a) "Eligible business" means any sole proprietorship, 304 firm, partnership, or corporation that is located in a qualified 305 306 county and is predominantly engaged in, or is headquarters for a 307 business predominantly engaged in, activities usually provided 308 for consideration by firms classified within the following North 309 American Industry Classification System standard industrial classifications: NAICS Sector Number 11 and NAICS National 310 311 Numbers 541320, 541940, 561730, and 812910 SIC 01-SIC 09 312 (agriculture, forestry, and fishing, and hunting); NAICS Sector 313 Numbers 31-33 and NAICS National Numbers 212324, 212325, 212393, 314 212399, 488390, 511110, 511120, 511130, 511140, 511191, 511199, 315 512220, 512230, 519130, 541710, and 811490 SIC 20-SIC 39 316 (manufacturing); NAICS National Numbers 493110, 493120, 493130, 317 493190, and 531130 SIC 422 (public warehousing and storage); 318 NAICS National Numbers 721110, 721120, 721191, 721199, 721211, 319 721214, and 721310 SIC 70 (hotels and other lodging places); 320 NAICS National Number 541710 SIC 7391 (research and 321 development); NAICS National Numbers 334612, 512110, 512191, 322 512199, 532220, 532490, 541214, 541690, 561310, and 711510 SIC 323 781 (motion picture production and allied services); NAICS National Number 713910 SIC 7992 (public golf courses); NAICS 324 325 National Number 713110 SIC 7996 (amusement parks); and a 32.6 targeted industry eligible for the qualified target industry 327 business tax refund under s. 288.106. A call center or similar 328 customer service operation that services a multistate market or 329 an international market is also an eligible business. In addition, the Office of Tourism, Trade, and Economic Development 330 may, as part of its final budget request submitted pursuant to 331



332 s. 216.023, recommend additions to or deletions from the list of standard industrial classifications used to determine an 333 334 eligible business, and the Legislature may implement such 335 recommendations. Excluded from eligible receipts are receipts 336 from retail sales, except such receipts for hotels and other 337 lodging places classified in NAICS National Numbers 721110, 721120, 721191, 721199, 721211, 721214, and 721310 SIC 70, 338 339 public golf courses in NAICS National Number 713910 SIC 7992, 340 and amusement parks in NAICS National Number 713110 SIC 7996. 341 For purposes of this paragraph, the term "predominantly" means that more than 50 percent of the business's gross receipts from 342 343 all sources is generated by those activities usually provided for consideration by firms in the specified standard industrial 344 345 classification. The determination of whether the business is located in a qualified county and the tier ranking of that 346 347 county must be based on the date of application for the credit under this section. Commonly owned and controlled entities are 348 to be considered a single business entity. 349

350 Section 7. Paragraph (b) of subsection (5) of section 351 220.15, Florida Statutes, is amended to read:

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220.15 Apportionment of adjusted federal income.-

(5) The sales factor is a fraction the numerator of which is the total sales of the taxpayer in this state during the taxable year or period and the denominator of which is the total sales of the taxpayer everywhere during the taxable year or period.

(b)1. Sales of tangible personal property occur in this state if the property is delivered or shipped to a purchaser within this state, regardless of the f.o.b. point, other



361 conditions of the sale, or ultimate destination of the property, 362 unless shipment is made via a common or contract carrier. 363 However, for industries in <u>NAICS National</u> SIC Industry Number 364 <u>311411</u> 2037, if the ultimate destination of the product is to a 365 location outside this state, regardless of the method of 366 shipment or f.o.b. point, the sale shall not be deemed to occur 367 in this state.

368 2. When citrus fruit is delivered by a cooperative for a 369 grower-member, by a grower-member to a cooperative, or by a 370 grower-participant to a Florida processor, the sales factor for 371 the growers for such citrus fruit delivered to such processor 372 shall be the same as the sales factor for the most recent 373 taxable year of that processor. That sales factor, expressed 374 only as a percentage and not in terms of the dollar volume of 375 sales, so as to protect the confidentiality of the sales of the 376 processor, shall be furnished on the request of such a grower 377 promptly after it has been determined for that taxable year.

378 3. Reimbursement of expenses under an agency contract
379 between a cooperative, a grower-member of a cooperative, or a
380 grower and a processor is not a sale within this state.

381 Section 8. Subsection (5) of section 220.191, Florida 382 Statutes, is amended to read:

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220.191 Capital investment tax credit.-

(5) <u>Applications shall be reviewed and certified pursuant</u>
 to s. 288.061. The office, upon a recommendation by Enterprise
 Florida, Inc., shall first certify a business as eligible to
 receive tax credits pursuant to this section prior to the
 commencement of operations of a qualifying project, and such
 certification shall be transmitted to the Department of Revenue.

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390 Upon receipt of the certification, the Department of Revenue 391 shall enter into a written agreement with the qualifying 392 business specifying, at a minimum, the method by which income 393 generated by or arising out of the qualifying project will be 394 determined. 395 Section 9. Section 288.061, Florida Statutes, is created to 396 read: 288.061 Economic development incentive application 397 398 process.-399 (1) Within 10 business days after receiving a submitted 400 economic development incentive application, Enterprise Florida, 401 Inc., shall review the application and inform the applicant 402 business whether or not its application is complete. Within 10 403 business days after the application is deemed complete, 404 Enterprise Florida, Inc., shall evaluate the application and 405 recommend approval or disapproval of the application to the 406 director of the Office of Tourism, Trade, and Economic Development. In recommending an applicant business for approval, 407 408 Enterprise Florida, Inc., shall include in its evaluation a 409 recommended grant award amount and a review of the applicant's 410 ability to meet specific program criteria. 411 (2) Within 10 calendar days after the Office of Tourism, 412 Trade, and Economic Development receives the evaluation and recommendation from Enterprise Florida, Inc., the office shall 413 414 notify Enterprise Florida, Inc., whether or not the application is reviewable. Within 22 calendar days after the office receives 415 416 the recommendation from Enterprise Florida, Inc., the director 417 of the office shall review the application and issue a letter of certification to the applicant that approves or disapproves an 418

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419	applicant business and includes a justification of that
420	decision, unless the business requests an extension of that
421	time. The final order shall specify the total amount of the
422	award, the performance conditions that must be met to obtain the
423	award, and the schedule for payment.
424	Section 10. Subsection (4) of section 288.063, Florida
425	Statutes, is amended to read:
426	288.063 Contracts for transportation projects
427	(4) The Office of Tourism, Trade, and Economic Development
428	may adopt criteria by which transportation projects are to be
429	reviewed and certified in accordance with s. 288.061 specified
430	and identified. In approving transportation projects for
431	funding, the Office of Tourism, Trade, and Economic Development
432	shall consider factors including, but not limited to, the cost
433	per job created or retained considering the amount of
434	transportation funds requested; the average hourly rate of wages
435	for jobs created; the reliance on the program as an inducement
436	for the project's location decision; the amount of capital
437	investment to be made by the business; the demonstrated local
438	commitment; the location of the project in an enterprise zone
439	designated pursuant to s. 290.0055; the location of the project
440	in a spaceport territory as defined in s. 331.304; the
441	unemployment rate of the surrounding area; the poverty rate of
442	the community; and the adoption of an economic element as part
443	of its local comprehensive plan in accordance with s.
444	163.3177(7)(j). The Office of Tourism, Trade, and Economic
445	Development may contact any agency it deems appropriate for
446	additional input regarding the approval of projects.
447	Section 11. Subsection (2) of section 288.065, Florida



448 Statutes, is amended to read:

449 288.065 Rural Community Development Revolving Loan Fund.-(2) The program shall provide for long-term loans, loan 450 451 guarantees, and loan loss reserves to units of local 452 governments, or economic development organizations substantially 453 underwritten by a unit of local government, within counties with 454 populations of 75,000 or less, or within any county with that 455 has a population of 125,000 100,000 or less that and is 456 contiguous to a county with a population of 75,000 or less, 457 based on as determined by the most recent official population 458 estimate as determined under pursuant to s. 186.901, including 459 those residing in incorporated areas and those residing in 460 unincorporated areas of the county, or to units of local 461 government, or economic development organizations substantially 462 underwritten by a unit of local government, within a rural area 463 of critical economic concern. Requests for loans shall be made 464 by application to the Office of Tourism, Trade, and Economic 465 Development. Loans shall be made pursuant to agreements 466 specifying the terms and conditions agreed to between the 467 applicant and the Office of Tourism, Trade, and Economic 468 Development. The loans shall be the legal obligations of the 469 applicant. All repayments of principal and interest shall be 470 returned to the loan fund and made available for loans to other 471 applicants. However, in a rural area of critical economic 472 concern designated by the Governor, and upon approval by the 473 Office of Tourism, Trade, and Economic Development, repayments 474 of principal and interest may be retained by the applicant if 475 such repayments are dedicated and matched to fund regionally 476 based economic development organizations representing the rural



477	area of critical economic concern.
478	Section 12. Paragraphs (b) and (e) of subsection (2) and
479	subsection (3) of section 288.0655, Florida Statutes, are
480	amended to read:
481	288.0655 Rural Infrastructure Fund
482	(2)
483	(b) To facilitate access of rural communities and rural
484	areas of critical economic concern as defined by the Rural
485	Economic Development Initiative to infrastructure funding
486	programs of the Federal Government, such as those offered by the
487	United States Department of Agriculture and the United States
488	Department of Commerce, and state programs, including those
489	offered by Rural Economic Development Initiative agencies, and
490	to facilitate local government or private infrastructure funding
491	efforts, the office may award grants for up to 30 percent of the
492	total infrastructure project cost. If an application for funding
493	is for a catalyst site, as defined in s. 288.0656, the office
494	may award grants for up to 40 percent of the total
495	infrastructure project cost. Eligible projects must be related
496	to specific job-creation or job-retention opportunities.
497	Eligible projects may also include improving any inadequate
498	infrastructure that has resulted in regulatory action that
499	prohibits economic or community growth or reducing the costs to
500	community users of proposed infrastructure improvements that
501	exceed such costs in comparable communities. Eligible uses of
502	funds shall include improvements to public infrastructure for
503	industrial or commercial sites and upgrades to or development of
504	public tourism infrastructure. Authorized infrastructure may
505	include the following public or public-private partnership



506 facilities: storm water systems; telecommunications facilities; broadband facilities; roads or other remedies to transportation 507 impediments; nature-based tourism facilities; or other physical 508 509 requirements necessary to facilitate tourism, trade, and 510 economic development activities in the community. Authorized 511 infrastructure may also include publicly or privately owned self-powered nature-based tourism facilities, publicly owned 512 513 telecommunications facilities, and broadband facilities, and 514 additions to the distribution facilities of the existing natural 515 gas utility as defined in s. 366.04(3)(c), the existing electric 516 utility as defined in s. 366.02, or the existing water or 517 wastewater utility as defined in s. 367.021(12), or any other 518 existing water or wastewater facility, which owns a gas or 519 electric distribution system or a water or wastewater system in 520 this state where:

521 1. A contribution-in-aid of construction is required to 522 serve public or public-private partnership facilities under the 523 tariffs of any natural gas, electric, water, or wastewater 524 utility as defined herein; and

525 2. Such utilities as defined herein are willing and able to 526 provide such service.

527 (e) To enable local governments to access the resources 528 available pursuant to s. 403.973(18), the office may award 529 grants for surveys, feasibility studies, and other activities 530 related to the identification and preclearance review of land 531 which is suitable for preclearance review. Authorized grants 532 under this paragraph shall not exceed \$75,000 each, except in the case of a project in a rural area of critical economic 533 534 concern, in which case the grant shall not exceed \$300,000. Any



535 funds awarded under this paragraph must be matched at a level of 536 50 percent with local funds, except that any funds awarded for a 537 project in a rural area of critical economic concern must be 538 matched at a level of 33 percent with local funds. If an 539 application for funding is for a catalyst site, as defined in s. 540 288.0656, the requirement for local match may be waived pursuant to the process in s. 288.06561. In evaluating applications under 541 542 this paragraph, the office shall consider the extent to which 543 the application seeks to minimize administrative and consultant 544 expenses.

545 (3) The office, in consultation with Enterprise Florida, 546 Inc., VISIT Florida, the Department of Environmental Protection, 547 and the Florida Fish and Wildlife Conservation Commission, as 548 appropriate, shall review and certify applications pursuant to s. 288.061. The review shall include an evaluation of and 549 550 evaluate the economic benefit of the projects and their long-551 term viability. The office shall have final approval for any 552 grant under this section and must make a grant decision within 553 30 days of receiving a completed application.

554 Section 13. Section 288.0656, Florida Statutes, is amended 555 to read:

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288.0656 Rural Economic Development Initiative.-

(1) (a) Recognizing that rural communities and regions continue to face extraordinary challenges in their efforts to significantly improve their economies, specifically in terms of personal income, job creation, average wages, and strong tax bases, it is the intent of the Legislature to encourage and facilitate the location and expansion of major economic development projects of significant scale in such rural



564 communities.

565 (b) The Rural Economic Development Initiative, known as 566 "REDI," is created within the Office of Tourism, Trade, and 567 Economic Development, and the participation of state and 568 regional agencies in this initiative is authorized.

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(2) As used in this section, the term:

570 <u>(a) "Catalyst project" means a business locating or</u> 571 <u>expanding in a rural area of critical economic concern to serve</u> 572 <u>as an economic generator of regional significance for the growth</u> 573 <u>of a regional target industry cluster. The project must provide</u> 574 <u>capital investment on a scale significant enough to affect the</u> 575 <u>entire region and result in the development of high-wage and</u> 576 high-skill jobs.

(b) "Catalyst site" means a parcel or parcels of land within a rural area of critical economic concern that has been prioritized as a geographic site for economic development through partnerships with state, regional, and local organizations. The site must be reviewed by REDI and approved by the Office of Tourism, Trade, and Economic Development for the purposes of locating a catalyst project.

584 (c) (a) "Economic distress" means conditions affecting the 585 fiscal and economic viability of a rural community, including 586 such factors as low per capita income, low per capita taxable 587 values, high unemployment, high underemployment, low weekly 588 earned wages compared to the state average, low housing values 589 compared to the state average, high percentages of the 590 population receiving public assistance, high poverty levels 591 compared to the state average, and a lack of year-round stable 592 employment opportunities.

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593	(d) "Rural area of critical economic concern" means a rural
594	community, or a region composed of rural communities, designated
595	by the Governor, that has been adversely affected by an
596	extraordinary economic event, severe or chronic distress, or a
597	natural disaster or that presents a unique economic development
598	opportunity of regional impact.
599	<u>(e)</u> "Rural community" means:
600	1. A county with a population of 75,000 or less.
601	2. A county with a population of <u>125,000</u> 100,000 or less
602	that is contiguous to a county with a population of 75,000 or
603	less.
604	3. A municipality within a county described in subparagraph
605	1. or subparagraph 2.
606	4. An unincorporated federal enterprise community or an
607	incorporated rural city with a population of 25,000 or less and
608	an employment base focused on traditional agricultural or
609	resource-based industries, located in a county not defined as
610	rural, which has at least three or more of the economic distress
611	factors identified in paragraph (c) (a) and verified by the
612	Office of Tourism, Trade, and Economic Development.
613	
614	For purposes of this paragraph, population shall be
615	determined in accordance with the most recent official estimate
616	pursuant to s. 186.901.
617	(3) REDI shall be responsible for coordinating and focusing
618	the efforts and resources of state and regional agencies on the
619	problems which affect the fiscal, economic, and community
620	viability of Florida's economically distressed rural
621	communities, working with local governments, community-based

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622 organizations, and private organizations that have an interest 623 in the growth and development of these communities to find ways 624 to balance environmental and growth management issues with local 625 needs.

(4) REDI shall review and evaluate the impact of statutes
and rules on rural communities and shall work to minimize any
adverse impact and undertake outreach and capacity building
efforts.

(5) REDI shall facilitate better access to state resources
by promoting direct access and referrals to appropriate state
and regional agencies and statewide organizations. REDI may
undertake outreach, capacity-building, and other advocacy
efforts to improve conditions in rural communities. These
activities may include sponsorship of conferences and
achievement awards.

637 (6) (a) By August 1 of each year, the head of each of the 638 following agencies and organizations shall designate a highlevel staff person from within the agency or organization to 639 640 serve as the REDI representative for the agency or organization: 641 1. The Department of Community Affairs. 642 2. The Department of Transportation. 643 3. The Department of Environmental Protection. 644 4. The Department of Agriculture and Consumer Services. 645 5. The Department of State. 646 6. The Department of Health. 647 7. The Department of Children and Family Services. 648 8. The Department of Corrections. 9. The Agency for Workforce Innovation. 649 650 10. The Department of Education.

COMMITTEE AMENDMENT

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651	11. The Department of Juvenile Justice.
652	12. The Fish and Wildlife Conservation Commission.
653	13. Each water management district.
654	14. Enterprise Florida, Inc.
655	15. Workforce Florida, Inc.
656	16. The Florida Commission on Tourism or VISIT Florida.
657	17. The Florida Regional Planning Council Association.
658	18. The Agency for Health Care Administration Florida State
659	Rural Development Council.
660	19. The Institute of Food and Agricultural Sciences (IFAS).
661	
662	An alternate for each designee shall also be chosen, and
663	the names of the designees and alternates shall be sent to the
664	director of the Office of Tourism, Trade, and Economic
665	Development.
666	(b) Each REDI representative must have comprehensive
667	knowledge of his or her agency's functions, both regulatory and
668	service in nature, and of the state's economic goals, policies,
669	and programs. This person shall be the primary point of contact
670	for his or her agency with REDI on issues and projects relating
671	to economically distressed rural communities and with regard to
672	expediting project review, shall ensure a prompt effective
673	response to problems arising with regard to rural issues, and
674	shall work closely with the other REDI representatives in the
675	identification of opportunities for preferential awards of
676	program funds and allowances and waiver of program requirements
677	when necessary to encourage and facilitate long-term private
678	capital investment and job creation.

679

(c) The REDI representatives shall work with REDI in the



review and evaluation of statutes and rules for adverse impact
on rural communities and the development of alternative
proposals to mitigate that impact.

(d) Each REDI representative shall be responsible for
ensuring that each district office or facility of his or her
agency is informed about the Rural Economic Development
Initiative and for providing assistance throughout the agency in
the implementation of REDI activities.

688 (7) (a) REDI may recommend to the Governor up to three rural 689 areas of critical economic concern. A rural area of critical 690 economic concern must be a rural community, or a region composed 691 of such, that has been adversely affected by an extraordinary 692 economic event or a natural disaster or that presents a unique 693 economic development opportunity of regional impact that will 694 create more than 1,000 jobs over a 5-year period. The Governor 695 may by executive order designate up to three rural areas of 696 critical economic concern which will establish these areas as 697 priority assignments for REDI as well as to allow the Governor, 698 acting through REDI, to waive criteria, requirements, or similar 699 provisions of any economic development incentive. Such 700 incentives shall include, but not be limited to: the Qualified 701 Target Industry Tax Refund Program under s. 288.106, the Quick 702 Response Training Program under s. 288.047, the Quick Response 703 Training Program for participants in the welfare transition 704 program under s. 288.047(8), transportation projects under s. 705 288.063, the brownfield redevelopment bonus refund under s. 706 288.107, and the rural job tax credit program under ss. 212.098 707 and 220.1895.

708

(b) Designation as a rural area of critical economic



709 concern under this subsection shall be contingent upon the 710 execution of a memorandum of agreement among the Office of Tourism, Trade, and Economic Development; the governing body of 711 712 the county; and the governing bodies of any municipalities to be 713 included within a rural area of critical economic concern. Such 714 agreement shall specify the terms and conditions of the 715 designation, including, but not limited to, the duties and 716 responsibilities of the county and any participating 717 municipalities to take actions designed to facilitate the 718 retention and expansion of existing businesses in the area, as 719 well as the recruitment of new businesses to the area.

720 (c) Each rural area of critical economic concern may 721 designate catalyst projects, provided that each catalyst project 722 is specifically recommended by REDI, identified as a catalyst 723 project by Enterprise Florida, Inc., and confirmed as a catalyst 724 project by the Office of Tourism, Trade, and Economic 725 Development. All state agencies and departments shall use all 726 available tools and resources to the extent permissible by law 727 to promote the creation and development of each catalyst project 728 and the development of catalyst sites.

(8) REDI shall assist local governments within rural areas
 of critical economic concern with comprehensive planning needs
 that further the provisions of this section. Such assistance
 shall reflect a multidisciplinary approach among all agencies
 and include economic development and planning objectives.
 (a) A local government may request assistance in the

735 preparation of comprehensive plan amendments, pursuant to part 736 <u>II of chapter 163, which will stimulate economic activity.</u> 737 <u>1. The local government must contact the Office of Tourism,</u>

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738	Trade, and Economic Development to request assistance.
739	2. REDI representatives shall meet with the local
740	government within 15 days after such request to develop the
741	scope of assistance that will be provided for the development,
742	transmittal, and adoption of the proposed comprehensive plan
743	amendment.
744	3. As part of the assistance provided, REDI representatives
745	shall also identify other needed local and developer actions for
746	approval of the project and recommend a timeline for the local
747	government and developer that will minimize project delays.
748	(b) In addition, each year REDI shall solicit requests for
749	assistance from local governments within a rural area of
750	critical economic concern to update the future land use element
751	and other associated elements of the local government's
752	comprehensive plan to better position the community to respond
753	to economic development potential within the county or
754	municipality. REDI shall provide direct assistance to such local
755	governments to update their comprehensive plans pursuant to this
756	paragraph. At least one comprehensive planning technical
757	assistance effort shall be selected each year.
758	(c) REDI shall develop and annually update a technical
759	assistance manual based upon experiences learned in providing
760	direct assistance under this subsection.

761 (9)(8) REDI shall submit a report to the Governor, the 762 President of the Senate, and the Speaker of the House of 763 Representatives each year on or before <u>September February</u> 1 on 764 all REDI activities <u>for the prior fiscal year</u>. This report shall 765 include a status report on all projects currently being 766 coordinated through REDI, the number of preferential awards and



767 allowances made pursuant to this section, the dollar amount of 768 such awards, and the names of the recipients. The report shall 769 also include a description of all waivers of program 770 requirements granted. The report shall also include information 771 as to the economic impact of the projects coordinated by REDI.

772 Section 14. Section 288.06561, Florida Statutes, is amended 773 to read:

774 288.06561 Reduction or waiver of financial match 775 requirements.—Notwithstanding any other law, the member agencies 776 and organizations of the Rural Economic Development Initiative 777 (REDI), as defined in s. 288.0656(6)(a), shall review the 778 financial match requirements for projects in rural areas as 779 defined in s. 288.0656(2)(b).

(1) Each agency and organization shall develop a proposalto waive or reduce the match requirement for rural areas.

782 (2) Agencies and organizations shall ensure that all
783 proposals are submitted to the Office of Tourism, Trade, and
784 Economic Development for review by the REDI agencies.

(3) These proposals shall be delivered to the Office of Tourism, Trade, and Economic Development for distribution to the REDI agencies and organizations. A meeting of REDI agencies and organizations must be called within 30 days after receipt of such proposals for REDI comment and recommendations on each proposal.

(4) Waivers and reductions must be requested by the county
or community, and such county or community must have three or
more of the factors identified in s. 288.0656(2) (c) (a).

(5) Any other funds available to the project may be usedfor financial match of federal programs when there is fiscal



796 hardship, and the match requirements may not be waived or 797 reduced. 798 (6) When match requirements are not reduced or eliminated, 799 donations of land, though usually not recognized as an in-kind 800 match, may be permitted. 801 (7) To the fullest extent possible, agencies and 802 organizations shall expedite the rule adoption and amendment 803 process if necessary to incorporate the reduction in match by rural areas in fiscal distress. 804 805 (8) REDI shall include in its annual report an evaluation 806 on the status of changes to rules, number of awards made with 807 waivers, and recommendations for future changes. 808 Section 15. Subsection (1) of section 288.0657, Florida 809 Statutes, is amended to read: 810 288.0657 Florida rural economic development strategy 811 grants.-812 (1) As used in this section, the term "rural community" 813 means: 814 (a) A county with a population of 75,000 or less. 815 (b) A county with a population of 125,000 100,000 or less 816 that is contiguous to a county with a population of 75,000 or 817 less. 818 (c) A municipality within a county described in paragraph 819 (a) or paragraph (b). 820 821 For purposes of this subsection, population shall be 822 determined in accordance with the most recent official estimate 823 pursuant to s. 186.901. 824 Section 16. Paragraph (c) of subsection (2), paragraphs



(a), (e), (f), (g), (h), (i), (j), and (k) of subsection (3),
and paragraph (c) of subsection (5) of section 288.1045, Florida
Statutes, are amended to read:

828 288.1045 Qualified defense contractor and space flight829 business tax refund program.-

830

(2) GRANTING OF A TAX REFUND; ELIGIBLE AMOUNTS.-

(c) A qualified applicant may not receive more than \$5 \$7.5
million in tax refunds pursuant to this section in all fiscal
years.

834 (3) APPLICATION PROCESS; REQUIREMENTS; AGENCY835 DETERMINATION.—

836 (a) To apply for certification as a qualified applicant 837 pursuant to this section, an applicant must file an application 838 with the office which satisfies the requirements of paragraphs 839 (b) and (e), paragraphs (c) and (e), paragraphs (d) and (e), or 840 paragraphs (e) and (j) (k). An applicant may not apply for 841 certification pursuant to this section after a proposal has been submitted for a new Department of Defense contract, after the 842 843 applicant has made the decision to consolidate an existing 844 Department of Defense contract in this state for which such 845 applicant is seeking certification, after a proposal has been 846 submitted for a new space flight business contract in this 847 state, after the applicant has made the decision to consolidate 848 an existing space flight business contract in this state for 849 which such applicant is seeking certification, or after the 850 applicant has made the decision to convert defense production 851 jobs to nondefense production jobs for which such applicant is 852 seeking certification.

853

(e) To qualify for review by the office, the application of

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an applicant must, at a minimum, establish the following to the satisfaction of the office:

1. The jobs proposed to be provided under the application, pursuant to subparagraph (b)6., subparagraph (c)6., or subparagraph <u>(j)(k)</u>6., must pay an estimated annual average wage equaling at least 115 percent of the average wage in the area where the project is to be located.

2. The consolidation of a Department of Defense contract must result in a net increase of at least 25 percent in the number of jobs at the applicant's facilities in this state or the addition of at least 80 jobs at the applicant's facilities in this state.

3. The conversion of defense production jobs to nondefense
production jobs must result in net increases in nondefense
employment at the applicant's facilities in this state.

4. The Department of Defense contract or the space flight
business contract cannot allow the business to include the costs
of relocation or retooling in its base as allowable costs under
a cost-plus, or similar, contract.

873 5. A business unit of the applicant must have derived not 874 less than 60 percent of its gross receipts in this state from 875 Department of Defense contracts or space flight business 876 contracts over the applicant's last fiscal year, and must have 877 derived not less than an average of 60 percent of its gross 878 receipts in this state from Department of Defense contracts or 879 space flight business contracts over the 5 years preceding the 880 date an application is submitted pursuant to this section. This 881 subparagraph does not apply to any application for certification 882 based on a contract for reuse of a defense-related facility.

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883 6. The reuse of a defense-related facility must result in884 the creation of at least 100 jobs at such facility.

7. A new space flight business contract or the consolidation of a space flight business contract must result in net increases in space flight business employment at the applicant's facilities in this state.

(f) Each application meeting the requirements of paragraphs (b) and (e), paragraphs (c) and (e), paragraphs (d) and (e), or paragraphs (e) and <u>(j)</u> (k) must be submitted to the office for a determination of eligibility. The office shall review and evaluate each application based on, but not limited to, the following criteria:

1. Expected contributions to the state strategic economic development plan adopted by Enterprise Florida, Inc., taking into account the extent to which the project contributes to the state's high-technology base, and the long-term impact of the project and the applicant on the state's economy.

900 2. The economic benefit of the jobs created or retained by 901 the project in this state, taking into account the cost and 902 average wage of each job created or retained, and the potential 903 risk to existing jobs.

904 3. The amount of capital investment to be made by the 905 applicant in this state.

906 4. The local commitment and support for the project and 907 applicant.

5. The impact of the project on the local community, taking into account the unemployment rate for the county where the project will be located.

911

6. The dependence of the local community on the defense



912 industry or space flight business.

913 7. The impact of any tax refunds granted pursuant to this 914 section on the viability of the project and the probability that 915 the project will occur in this state if such tax refunds are 916 granted to the applicant, taking into account the expected long-917 term commitment of the applicant to economic growth and 918 employment in this state.

8. The length of the project, or the expected long-termcommitment to this state resulting from the project.

921 (g) Applications shall be reviewed and certified pursuant 922 to s. 288.061. The office shall forward its written findings and 923 evaluation on each application meeting the requirements of 924 paragraphs (b) and (e), paragraphs (c) and (e), paragraphs (d) 925 and (c), or paragraphs (c) and (k) to the director within 60 926 calendar days after receipt of a complete application. The 927 office shall notify each applicant when its application is 928 complete, and when the 60-day period begins. In its written 929 report to the director, the office shall specifically address 930 each of the factors specified in paragraph (f), and shall make a 931 specific assessment with respect to the minimum requirements established in paragraph (e). The office shall include in its 932 933 report projections of the tax refunds the applicant would be 934 eligible to receive in each fiscal year based on the creation 935 and maintenance of the net new Florida jobs specified in 936 subparagraph (b) 6., subparagraph (c) 6., subparagraph (d) 7., or 937 subparagraph (k)6. as of December 31 of the preceding state 938 fiscal year.

939 (h) Within 30 days after receipt of the office's findings 940 and evaluation, the director shall issue a letter of



941 certification which either approves or disapproves an 942 application. The decision must be in writing and provide the 943 justifications for either approval or disapproval. If 944 appropriate, the director shall enter into a written agreement 945 with the qualified applicant pursuant to subsection (4). 946 (h) (i) The director may not certify any applicant as a 947 qualified applicant when the value of tax refunds to be included 948 in that letter of certification exceeds the available amount of 949 authority to certify new businesses as determined in s. 950 288.095(3). A letter of certification that approves an 951 application must specify the maximum amount of a tax refund that 952 is to be available to the contractor for each fiscal year and 953 the total amount of tax refunds for all fiscal years. 954 (i) (j) This section does not create a presumption that an

955 applicant should receive any tax refunds under this section.
956 <u>(j)(k)</u> Applications for certification based upon a new
957 space flight business contract or the consolidation of a space
958 flight business contract must be submitted to the office as
959 prescribed by the office and must include, but are not limited
960 to, the following information:

961 1. The applicant's federal employer identification number, 962 the applicant's Florida sales tax registration number, and a 963 signature of an officer of the applicant.

964 2. The permanent location of the space flight business965 facility in this state where the project is or will be located.

966 3. The new space flight business contract number, the space 967 flight business contract numbers of the contract to be 968 consolidated, or the request-for-proposal number of a proposed 969 space flight business contract.

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970 4. The date the contract was executed and the date the 971 contract is due to expire, is expected to expire, or was 972 canceled.

973 5. The commencement date for project operations under the 974 contract in this state.

975 6. The number of net new full-time equivalent Florida jobs
976 included in the project as of December 31 of each year and the
977 average wage of such jobs.

978978 7. The total number of full-time equivalent employees979 employed by the applicant in this state.

980 8. The percentage of the applicant's gross receipts derived
981 from space flight business contracts during the 5 taxable years
982 immediately preceding the date the application is submitted.

983 9. The number of full-time equivalent jobs in this state to984 be retained by the project.

985 10. A brief statement concerning the applicant's need for 986 tax refunds and the proposed uses of such refunds by the 987 applicant.

988 11. A resolution adopted by the governing board of the 989 county or municipality in which the project will be located 990 which recommends the applicant be approved as a qualified applicant and indicates that the necessary commitments of local 991 992 financial support for the applicant exist. Prior to the adoption 993 of the resolution, the county commission may review the proposed 994 public or private sources of such support and determine whether 995 the proposed sources of local financial support can be provided 996 or, for any applicant whose project is located in a county 997 designated by the Rural Economic Development Initiative, a 998 resolution adopted by the county commissioners of such county

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999 requesting that the applicant's project be exempt from the local 1000 financial support requirement.

1001 1002 12. Any additional information requested by the office.

(5) ANNUAL CLAIM FOR REFUND.-

1003 (c) A tax refund may not be approved for any qualified 1004 applicant unless local financial support has been paid to the 1005 Economic Development Trust Fund for that refund. If the local 1006 financial support is less than 20 percent of the approved tax 1007 refund, the tax refund shall be reduced. The tax refund paid may 1008 not exceed 5 times the local financial support received. Funding 1009 from local sources includes tax abatement under s. 196.1995 or 1010 the appraised market value of municipal or county land, 1011 including any improvements or structures, conveyed or provided 1012 at a discount through a sale or lease to that applicant. The 1013 amount of any tax refund for an applicant approved under this section shall be reduced by the amount of any such tax abatement 1014 1015 granted or the value of the land granted, including the value of 1016 any improvements or structures; and the limitations in subsection (2) and paragraph (3) (h) shall be reduced by the 1017 1018 amount of any such tax abatement or the value of the land 1019 granted, including any improvements or structures. A report 1020 listing all sources of the local financial support shall be 1021 provided to the office when such support is paid to the Economic 1022 Development Trust Fund.

Section 17. Paragraphs (k) and (t) of subsection (1), subsection (3), paragraph (b) of subsection (4), paragraph (c) of subsection (5), and subsection (8) of section 288.106, Florida Statutes, are amended to read:

1027

288.106 Tax refund program for qualified target industry


1028 businesses.-

1029

(1) DEFINITIONS.-As used in this section:

1030 (k) "Local financial support exemption option" means the 1031 option to exercise an exemption from the local financial support 1032 requirement available to any applicant whose project is located 1033 in a brownfield area or a county with a population of 75,000 or fewer or a county with a population of 125,000 100,000 or fewer 1034 1035 that which is contiguous to a county with a population of 75,000 1036 or fewer. Any applicant that exercises this option shall not be 1037 eligible for more than 80 percent of the total tax refunds 1038 allowed such applicant under this section.

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(t) "Rural community" means:

1. A county with a population of 75,000 or less.

1041 2. A county with a population of <u>125,000</u> 100,000 or less 1042 that is contiguous to a county with a population of 75,000 or 1043 less.

1044 3. A municipality within a county described in subparagraph1045 1. or subparagraph 2.

1047 For purposes of this paragraph, population shall be 1048 determined in accordance with the most recent official estimate 1049 pursuant to s. 186.901.

1050

(3) APPLICATION AND APPROVAL PROCESS.-

(a) To apply for certification as a qualified target industry business under this section, the business must file an application with the office before the business has made the decision to locate a new business in this state or before the business had made the decision to expand an existing business in this state. The application shall include, but is not limited

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1057 to, the following information:

1058 1. The applicant's federal employer identification number 1059 and the applicant's state sales tax registration number.

1060 2. The permanent location of the applicant's facility in 1061 this state at which the project is or is to be located.

1062 3. A description of the type of business activity or 1063 product covered by the project, including <u>a minimum of a five-</u> 1064 <u>digit NAICS code four-digit SIC codes</u> for all activities 1065 included in the project.

4. The number of net new full-time equivalent Florida jobs at the qualified target industry business as of December 31 of each year included in the project and the average wage of those jobs. If more than one type of business activity or product is included in the project, the number of jobs and average wage for those jobs must be separately stated for each type of business activity or product.

1073 5. The total number of full-time equivalent employees1074 employed by the applicant in this state.

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6. The anticipated commencement date of the project.

7. A brief statement concerning the role that the tax refunds requested will play in the decision of the applicant to locate or expand in this state.

8. An estimate of the proportion of the sales resulting from the project that will be made outside this state.

9. A resolution adopted by the governing board of the county or municipality in which the project will be located, which resolution recommends that certain types of businesses be approved as a qualified target industry business and states that the commitments of local financial support necessary for the



1086 target industry business exist. In advance of the passage of 1087 such resolution, the office may also accept an official letter 1088 from an authorized local economic development agency that 1089 endorses the proposed target industry project and pledges that 1090 sources of local financial support for such project exist. For 1091 the purposes of making pledges of local financial support under 1092 this subsection, the authorized local economic development 1093 agency shall be officially designated by the passage of a one-1094 time resolution by the local governing authority.

1095

10. Any additional information requested by the office.

(b) To qualify for review by the office, the application of a target industry business must, at a minimum, establish the following to the satisfaction of the office:

1099 1. The jobs proposed to be provided under the application, 1100 pursuant to subparagraph (a)4., must pay an estimated annual average wage equaling at least 115 percent of the average 1101 1102 private sector wage in the area where the business is to be located or the statewide private sector average wage. In 1103 1104 determining the average annual wage, the office shall only 1105 include new proposed jobs, and wages for existing jobs shall be 1106 excluded from this calculation. The office may waive the this 1107 average wage requirement at the request of the local governing 1108 body recommending the project and Enterprise Florida, Inc. The 1109 wage requirement may only be waived for a project located in a 1110 brownfield area designated under s. 376.80 or in a rural city or 1111 county or in an enterprise zone and only when the merits of the 1112 individual project or the specific circumstances in the community in relationship to the project warrant such action. If 1113 1114 the local governing body and Enterprise Florida, Inc., make such



1115 a recommendation, it must be transmitted in writing and the 1116 specific justification for the waiver recommendation must be 1117 explained. If the director elects to waive the wage requirement, 1118 the waiver must be stated in writing and the reasons for 1119 granting the waiver must be explained.

1120 2. The target industry business's project must result in 1121 the creation of at least 10 jobs at such project and, if an 1122 expansion of an existing business, must result in a net increase 1123 in employment of at least not less than 10 percent at the such 1124 business. Notwithstanding the definition of the term "expansion 1125 of an existing business" in paragraph (1)(g), at the request of 1126 the local governing body recommending the project and Enterprise 1127 Florida, Inc., the office may define an "expansion of an 1128 existing business" in a rural community or an enterprise zone as 1129 the expansion of a business resulting in a net increase in employment of less than 10 percent at such business if the 1130 1131 merits of the individual project or the specific circumstances in the community in relationship to the project warrant such 1132 1133 action. If the local governing body and Enterprise Florida, 1134 Inc., make such a request, the request it must be transmitted in 1135 writing and the specific justification for the request must be 1136 explained. If the director elects to grant the such request, the grant such election must be stated in writing and the reason for 1137 11.38 granting the request must be explained.

1139 3. The business activity or product for the applicant's 1140 project is within an industry or industries that have been 1141 identified by the office to be high-value-added industries that 1142 contribute to the area and to the economic growth of the state 1143 and that produce a higher standard of living for <u>residents</u>



1144 citizens of this state in the new global economy or that can be 1145 shown to make an equivalent contribution to the area and state's 1146 economic progress. The director must approve requests to waive 1147 the wage requirement for brownfield areas designated under s. 1148 376.80 unless it is demonstrated that such action is not in the 1149 public interest.

(c) Each application meeting the requirements of paragraph (b) must be submitted to the office for determination of eligibility. The office shall review and evaluate each application based on, but not limited to, the following criteria:

1155 1. Expected contributions to the state strategic economic 1156 development plan adopted by Enterprise Florida, Inc., taking 1157 into account the long-term effects of the project and of the 1158 applicant on the state economy.

1159 2. The economic benefit of the jobs created by the project 1160 in this state, taking into account the cost and average wage of 1161 each job created.

1162 3. The amount of capital investment to be made by the 1163 applicant in this state.

1164

4. The local commitment and support for the project.

1165 5. The effect of the project on the local community, taking 1166 into account the unemployment rate for the county where the 1167 project will be located.

1168 6. The effect of any tax refunds granted pursuant to this 1169 section on the viability of the project and the probability that 1170 the project will be undertaken in this state if such tax refunds 1171 are granted to the applicant, taking into account the expected 1172 long-term commitment of the applicant to economic growth and



1173 employment in this state.

1174 7. The expected long-term commitment to this state 1175 resulting from the project.

8. A review of the business's past activities in this state or other states, including whether such business has been subjected to criminal or civil fines and penalties. Nothing in This subparagraph <u>does not</u> shall require the disclosure of confidential information.

1181 (d) Applications shall be reviewed and certified pursuant 1182 to s. 288.061. The office shall forward its written findings and 1183 evaluation concerning each application meeting the requirements 1184 of paragraph (b) to the director within 45 calendar days after 1185 receipt of a complete application. The office shall notify each 1186 target industry business when its application is complete, and 1187 of the time when the 45-day period begins. In its written report to the director, the office shall specifically address each of 1188 1189 the factors specified in paragraph (c) and shall make a specific assessment with respect to the minimum requirements established 1190 1191 in paragraph (b). The office shall include in its review report projections of the tax refunds the business would be eligible to 1192 1193 receive in each fiscal year based on the creation and 1194 maintenance of the net new Florida jobs specified in 1195 subparagraph (a)4. as of December 31 of the preceding state 1196 fiscal year.

(e)1. Within 30 days after receipt of the office's findings and evaluation, the director shall issue a letter of certification that either approves or disapproves the application of the target industry business. The decision must be in writing and must provide the justifications for approval



1202 or disapproval.

1203 2. If appropriate, the director shall enter into a written 1204 agreement with the qualified target industry business pursuant 1205 to subsection (4).

(e) (f) The director may not certify any target industry 1206 business as a qualified target industry business if the value of 1207 tax refunds to be included in that letter of certification 1208 1209 exceeds the available amount of authority to certify new 1210 businesses as determined in s. 288.095(3). However, if the 1211 commitments of local financial support represent less than 20 1212 percent of the eligible tax refund payments, or to otherwise 1213 preserve the viability and fiscal integrity of the program, the director may certify a qualified target industry business to 1214 1215 receive tax refund payments of less than the allowable amounts 1216 specified in paragraph (2) (b). A letter of certification that 1217 approves an application must specify the maximum amount of tax 1218 refund that will be available to the qualified industry business 1219 in each fiscal year and the total amount of tax refunds that 1220 will be available to the business for all fiscal years.

1221 <u>(f) (g) Nothing in This section does not shall</u> create a 1222 presumption that an applicant <u>shall</u> will receive any tax refunds 1223 under this section. However, the office may issue nonbinding 1224 opinion letters, upon the request of prospective applicants, as 1225 to the applicants' eligibility and the potential amount of 1226 refunds.

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(4) TAX REFUND AGREEMENT.-

(b) Compliance with the terms and conditions of the agreement is a condition precedent for the receipt of a tax refund each year. The failure to comply with the terms and



1231 conditions of the tax refund agreement results in the loss of 1232 eligibility for receipt of all tax refunds previously authorized 1233 under this section and the revocation by the director of the 1234 certification of the business entity as a qualified target 1235 industry business, unless the business is eligible to receive 1236 and elects to accept a prorated refund under paragraph (5)(d) or 1237 the office grants the business an economic-stimulus exemption.

1238 1. A qualified target industry business may submit, in 1239 writing, a request to the office for an economic-stimulus 1240 exemption. The request must provide quantitative evidence 1241 demonstrating how negative economic conditions in the business's 1242 industry, the effects of the impact of a named hurricane or 1243 tropical storm, or specific acts of terrorism affecting the 1244 qualified target industry business have prevented the business 1245 from complying with the terms and conditions of its tax refund 1246 agreement.

1247 2. Upon receipt of a request under subparagraph 1., the 1248 director shall have 45 days to notify the requesting business, 1249 in writing, if its exemption has been granted or denied. In 1250 determining if an exemption should be granted, the director 1251 shall consider the extent to which negative economic conditions 1252 in the requesting business's industry have occurred in the state 1253 or_{τ} the effects of the impact of a named hurricane or tropical 1254 storm_{au} or specific acts of terrorism affecting the qualified 1255 target industry business have prevented the business from 1256 complying with the terms and conditions of its tax refund 1257 agreement. The office shall consider current employment statistics for this state by industry, including whether the 1258 1259 business's industry had substantial job loss during the prior

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1260 year, when determining whether an exemption shall be granted. 3. As a condition for receiving a prorated refund under 1261 1262 paragraph (5) (d) or an economic-stimulus exemption under this 1263 paragraph, a qualified target industry business must agree to 1264 renegotiate its tax refund agreement with the office to, at a 1265 minimum, ensure that the terms of the agreement comply with 1266 current law and office procedures governing application for and 1267 award of tax refunds. Upon approving the award of a prorated 1268 refund or granting an economic-stimulus exemption, the office 1269 shall renegotiate the tax refund agreement with the business as 1270 required by this subparagraph. When amending the agreement of a 1271 business receiving an economic-stimulus exemption, the office 1272 may extend the duration of the agreement for a period not to 1273 exceed 2 years.

4. A qualified target industry business may submit a
request for an economic-stimulus exemption to the office in lieu
of any tax refund claim scheduled to be submitted after January
1, 2009 2005, but before July 1, 2010 2006.

1278 5. A qualified target industry business that receives an 1279 economic-stimulus exemption may not receive a tax refund for the 1280 period covered by the exemption.

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(5) ANNUAL CLAIM FOR REFUND.-

(c) A tax refund may not be approved for a qualified target industry business unless the required local financial support has been paid into the account for that refund. If the local financial support provided is less than 20 percent of the approved tax refund, the tax refund must be reduced. In no event may the tax refund exceed an amount that is equal to 5 times the amount of the local financial support received. Further, funding

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1289 from local sources includes any tax abatement granted to that 1290 business under s. 196.1995 or the appraised market value of 1291 municipal or county land conveyed or provided at a discount to 1292 that business. The amount of any tax refund for such business 1293 approved under this section must be reduced by the amount of any 1294 such tax abatement granted or the value of the land granted; and 1295 the limitations in subsection (2) and paragraph (3)(e)(f) must 1296 be reduced by the amount of any such tax abatement or the value 1297 of the land granted. A report listing all sources of the local 1298 financial support shall be provided to the office when such 1299 support is paid to the account.

(8) EXPIRATION.—An applicant may not be certified as qualified under this section after June 30, <u>2014</u> 2010. A tax refund agreement existing on that date shall continue in effect in accordance with its terms.

Section 18. Paragraph (e) is added to subsection (3) of section 288.107, Florida Statutes, and paragraph (f) of subsection (4) of that section is amended, to read:

288.107 Brownfield redevelopment bonus refunds.-

1308 (3) CRITERIA.—The minimum criteria for participation in the1309 brownfield redevelopment bonus refund are:

(e) A resolution adopted by the governing board of the county or municipality in which the project will be located that recommends that certain types of businesses be approved.

(4) PAYMENT OF BROWNFIELD REDEVELOPMENT BONUS REFUNDS.-

(f) <u>Applications shall be reviewed and certified pursuant</u> to s. 288.061. The office shall review all applications submitted under s. 288.106 or other similar application forms for other eligible businesses as defined in paragraph (1) (e)

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1318 which indicate that the proposed project will be located in a 1319 brownfield and determine, with the assistance of the Department 1320 of Environmental Protection, that the project location is within 1321 a brownfield as provided in this act. 1322 Section 19. Paragraphs (b), (c), and (d) of subsection (5) 1323 and subsections (7) and (8) of section 288.108, Florida 1324 Statutes, are amended to read: 1325 288.108 High-impact business.-1326 (5) APPLICATIONS; CERTIFICATION PROCESS; GRANT AGREEMENT.-1327 (b) Applications shall be reviewed and certified pursuant 1328 to s. 288.061. Enterprise Florida, Inc., shall review each submitted application and inform the applicant business whether 1329 1330 or not its application is complete within 10 working days. Once 1331 the application is deemed complete, Enterprise Florida, Inc., 1332 has 10 working days within which to evaluate the application and 1333 recommend approval or disapproval of the application to the 1334 director. In recommending an applicant business for approval, Enterprise Florida, Inc., shall include a recommended grant 1335 award amount in its evaluation forwarded to the office. 1336 1337 (c) Upon receipt of the evaluation and recommendation of 1338 Enterprise Florida, Inc., the director has 5 working days to 1339 enter a final order that either approves or disapproves an 1340 applicant business as a qualified high-impact business facility, 1341 unless the business requests an extension of the time. The final 1342 order shall specify the total amount of the qualified highimpact business facility performance grant award, the 1343 performance conditions that must be met to obtain the award, and 1344 the schedule for payment of the performance grant. 1345 (c) (d) The director and the qualified high-impact business 1346



1347 shall enter into a performance grant agreement setting forth the 1348 conditions for payment of the qualified high-impact business 1349 performance grant. The agreement shall include the total amount 1350 of the qualified high-impact business facility performance grant 1351 award, the performance conditions that must be met to obtain the 1352 award, including the employment, average salary, investment, the 1353 methodology for determining if the conditions have been met, and 1354 the schedule of performance grant payments.

1355 (7) REPORTING.-The office shall by December 1 of each year 1356 issue a complete and detailed report of all designated high-1357 impact sectors, all applications received and their disposition, all final orders issued, and all payments made, including 1358 1359 analyses of benefits and costs, types of projects supported, and 1360 employment and investments created. The report shall be submitted to the Governor, the President of the Senate, and the 1361 Speaker of the House of Representatives. 1362

1363 <u>(7) (8)</u> RULEMAKING.—The office may adopt rules necessary to 1364 carry out the provisions of this section.

Section 20. Paragraphs (a), (b), and (c) of subsection (3) of section 288.1088, Florida Statutes, are amended to read: 288.1088 Quick Action Closing Fund.—

1368 (3) (a) Enterprise Florida, Inc., shall review applications pursuant to s. 288.061 and determine eligibility of each project 1369 1370 consistent with the criteria in subsection (2). Enterprise 1371 Florida, Inc., in consultation with the Office of Tourism, 1372 Trade, and Economic Development, may waive these criteria based 1373 on extraordinary circumstances or in rural areas of critical economic concern if the project would significantly benefit the 1374 1375 local or regional economy. Enterprise Florida, Inc., shall



evaluate individual proposals for high-impact business facilities and forward recommendations regarding the use of moneys in the fund for such facilities to the director of the Office of Tourism, Trade, and Economic Development. Such evaluation and recommendation must include, but need not be limited to:

A description of the type of facility or infrastructure,
 its operations, and the associated product or service associated
 with the facility.

1385 2. The number of full-time-equivalent jobs that will be 1386 created by the facility and the total estimated average annual 1387 wages of those jobs or, in the case of privately developed rural 1388 infrastructure, the types of business activities and jobs 1389 stimulated by the investment.

1390 3. The cumulative amount of investment to be dedicated to1391 the facility within a specified period.

4. A statement of any special impacts the facility is expected to stimulate in a particular business sector in the state or regional economy or in the state's universities and community colleges.

1396 5. A statement of the role the incentive is expected to 1397 play in the decision of the applicant business to locate or 1398 expand in this state or for the private investor to provide 1399 critical rural infrastructure.

1400 6. A report evaluating the quality and value of the company1401 submitting a proposal. The report must include:

a. A financial analysis of the company, including an
evaluation of the company's short-term liquidity ratio as
measured by its assets to liability, the company's profitability



1405 ratio, and the company's long-term solvency as measured by its 1406 debt-to-equity ratio;

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b. The historical market performance of the company; 1408 c. A review of any independent evaluations of the company; 1409 d. A review of the latest audit of the company's financial 1410 statement and the related auditor's management letter; and

1411 e. A review of any other types of audits that are related 1412 to the internal and management controls of the company.

1413 (b) Within 22 calendar days after receiving Upon receipt of 1414 the evaluation and recommendation from Enterprise Florida, Inc., 1415 the director shall recommend to the Governor approval or 1416 disapproval of a project for receipt of funds from the Quick 1417 Action Closing Fund to the Governor. In recommending a project, 1418 the director shall include proposed performance conditions that 1419 the project must meet to obtain incentive funds. The Governor 1420 shall provide the evaluation of projects recommended for 1421 approval to the President of the Senate and the Speaker of the 1422 House of Representatives and consult with the President of the 1423 Senate and the Speaker of the House of Representatives before 1424 giving final approval for a project. The Executive Office of the 1425 Governor shall recommend approval of a project and the release 1426 of funds pursuant to the legislative consultation and review 1427 requirements set forth in s. 216.177. The recommendation must 1428 include proposed performance conditions that the project must 1429 meet in order to obtain funds.

1430 (c) Upon the approval of the Governor, the director of the 1431 Office of Tourism, Trade, and Economic Development and the business shall enter into a contract that sets forth the 1432 1433 conditions for payment of moneys from the fund. The contract



1434 must include the total amount of funds awarded; the performance 1435 conditions that must be met to obtain the award, including, but 1436 not limited to, net new employment in the state, average salary, 1437 and total capital investment; demonstrate a baseline of current 1438 service and a measure of enhanced capability; the methodology 1439 for validating performance; the schedule of payments from the 1440 fund; and sanctions for failure to meet performance conditions. 1441 The contract must provide that payment of moneys from the fund 1442 is contingent upon sufficient appropriation of funds by the 1443 Legislature and upon sufficient release of appropriated funds by 1444 the Legislative Budget Commission.

1445 Section 21. Subsection (2) of section 257.193, Florida 1446 Statutes, is amended to read:

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257.193 Community Libraries in Caring Program.-

(2) The purpose of the Community Libraries in Caring Program is to assist libraries in rural communities, as defined in s. 288.0656(2)(b) and subject to the provisions of s. 288.06561, to strengthen their collections and services, improve literacy in their communities, and improve the economic viability of their communities.

1454 Section 22. Section 288.019, Florida Statutes, is amended 1455 to read:

1456 288.019 Rural considerations in grant review and evaluation 1457 processes.—Notwithstanding any other law, and to the fullest 1458 extent possible, the member agencies and organizations of the 1459 Rural Economic Development Initiative (REDI) as defined in s. 1460 288.0656(6)(a) shall review all grant and loan application 1461 evaluation criteria to ensure the fullest access for rural 1462 counties as defined in s. 288.0656(2)(b) to resources available



1463 throughout the state.

(1) Each REDI agency and organization shall review all evaluation and scoring procedures and develop modifications to those procedures which minimize the impact of a project within a rural area.

(2) Evaluation criteria and scoring procedures must provide for an appropriate ranking based on the proportionate impact that projects have on a rural area when compared with similar project impacts on an urban area.

(3) Evaluation criteria and scoring procedures must recognize the disparity of available fiscal resources for an equal level of financial support from an urban county and a rural county.

(a) The evaluation criteria should weight contribution in
proportion to the amount of funding available at the local
level.

(b) In-kind match should be allowed and applied as financial match when a county is experiencing financial distress through elevated unemployment at a rate in excess of the state's average by 5 percentage points or because of the loss of its ad valorem base.

1484 (4) For existing programs, the modified evaluation criteria 1485 and scoring procedure must be delivered to the Office of 1486 Tourism, Trade, and Economic Development for distribution to the 1487 REDI agencies and organizations. The REDI agencies and 1488 organizations shall review and make comments. Future rules, 1489 programs, evaluation criteria, and scoring processes must be 1490 brought before a REDI meeting for review, discussion, and 1491 recommendation to allow rural counties fuller access to the



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1492	state's resources.
1493	Section 23. Paragraph (d) of subsection (15) of section
1494	627.6699, Florida Statutes, is amended to read:
1495	627.6699 Employee Health Care Access Act
1496	(15) SMALL EMPLOYERS ACCESS PROGRAM
1497	(d) Eligibility
1498	1. Any small employer that is actively engaged in business,
1499	has its principal place of business in this state, employs up to
1500	25 eligible employees on business days during the preceding
1501	calendar year, employs at least 2 employees on the first day of
1502	the plan year, and has had no prior coverage for the last 6
1503	months may participate.
1504	2. Any municipality, county, school district, or hospital
1505	employer located in a rural community as defined in s.
1506	288.0656(2) (b) may participate.
1507	3. Nursing home employers may participate.
1508	4. Each dependent of a person eligible for coverage is also
1509	eligible to participate.
1510	
1511	Any employer participating in the program must do so until
1512	the end of the term for which the carrier providing the coverage
1513	is obligated to provide such coverage to the program. Coverage
1514	for a small employer group that ceases to meet the eligibility
1515	requirements of this section may be terminated at the end of the
1516	policy period for which the necessary premiums have been paid.
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1520	And the title is amended as follows:
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1521 Delete line 52

1522 and insert:

1523 entities for certain purposes; amending ss. 166.231, 1524 212.05, 212.08, 212.098, and 220.15, F.S.; revising industry 1525 code designations; amending 212.097, F.S.; revising industry 1526 code designations; specifying a review and certification 1527 requirement for the urban high crime area job tax credit applications; amending s. 220.191, F.S.; specifying a review and 1528 1529 certification requirement for capital investment tax credit 1530 applications; creating s. 288.061, F.S.; providing requirements 1531 and procedures for an economic development incentive application 1532 process; providing time periods and requirements for 1533 certification for economic development incentive applications; 1534 providing duties and responsibilities of Enterprise Florida, 1535 Inc., and the Office of Tourism, Trade, and Economic Development; amending s. 288.063, F.S.; revising required 1536 1537 criteria for review and certification of transportation projects by the Office of Tourism, Trade, and Economic Development; 1538 1539 amending s. 288.065, F.S.; revising county population criteria 1540 for loans from the Rural Community Development Revolving Loan 1541 Fund; amending s. 288.0655, F.S.; authorizing the Office of 1542 Tourism, Trade, and Economic Development to award grants for a 1543 certain percentage of total infrastructure project costs for 1544 certain catalyst site funding applications; expanding eligible 1545 facilities for authorized infrastructure projects; providing for 1546 waiver of the local matching requirement; specifying a review 1547 and certification requirement for the office for certain Rural 1548 Infrastructure Fund grant applications; amending s. 288.0656, 1549 F.S.; providing legislative intent; revising and providing



1550 definitions; providing additional review and action requirements 1551 for the Rural Economic Development Initiative relating to rural 1552 communities; revising representation on the initiative; deleting 1553 a limitation on characterization as a rural area of critical 1554 economic concern; authorizing rural areas of critical economic 1555 concern to designate certain catalyst projects for certain 1556 purposes; providing project requirements; requiring the 1557 initiative to assist local governments with certain 1558 comprehensive planning needs; providing procedures and 1559 requirements for such assistance; revising certain reporting 1560 requirements for the initiative; amending s. 288.06561, F.S., 1561 conforming cross-references; amending s. 288.0657, F.S.; 1562 revising the definition of the term "rural community"; amending 1563 s. 288.1045, F.S.; revising provisions relating to the application and refund process for the qualified defense 1564 1565 contractor tax refund program; specifying a review and 1566 certification requirement for program refunds; revising the cap 1567 on refunds per applicant; deleting a report requirement; 1568 amending s. 288.106, F.S.; revising certain definitions; 1569 revising industry code designation requirements for certain 1570 activities under the tax refund program for qualified target 1571 industry businesses; revising program application and approval 1572 process provisions; specifying a review and certification 1573 requirement for program applications; revising tax refund 1574 agreement requirements; revising an economic-stimulus exemption 1575 request provision; extending a final date for exemption 1576 requests; extending a certification expiration provision; amending s. 288.107, F.S.; providing an additional criterion for 1577 1578 participation in brownfield redevelopment bonus refunds;

COMMITTEE AMENDMENT

Florida Senate - 2009 Bill No. SB 2034



1579 specifying a review and certification requirement for brownfield 1580 redevelopment bonus refund applications; amending s. 288.108, F.S.; specifying a review and certification requirement for 1581 1582 applications for high-impact business performance grants; 1583 deleting certain final order and report requirements; amending 1584 s. 288.1088, F.S.; specifying a review requirement for Quick 1585 Action Closing Fund project applications; providing a time 1586 period for the director to recommend approval or disapproval of 1587 a project for receipt of funds from the Quick Action Closing 1588 Fund; creating s. 288.10895, F.S.; providing requirements and 1589 procedures for and limitations on transfers of economic 1590 development credits or incentives; providing for amount of 1591 credit or incentive that may be transferred; providing 1592 conditions for use of transferred credit or incentive; providing 1593 a limitation on the number of transfers; providing eligibility 1594 of transfers; providing for recovery of transfers under certain 1595 circumstances; providing certain agency rulemaking authority; 1596 amending ss. 257.193, 288.019, and 627.6699, F.S.; conforming 1597 cross-references; providing an effective

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