

1 A bill to be entitled
2 An act relating to economic development; amending ss.
3 166.231, 212.05, 212.08, 212.097, 212.098, and 220.15,
4 F.S.; revising industry code designations; amending s.
5 220.191, F.S.; specifying a review and certification
6 requirement for capital investment tax credit
7 applications; creating s. 288.061, F.S.; providing
8 requirements and procedures for an economic development
9 incentive application process; providing time periods and
10 requirements for certification for economic development
11 incentive applications; providing duties and
12 responsibilities of Enterprise Florida, Inc., and the
13 Office of Tourism, Trade, and Economic Development;
14 amending s. 288.063, F.S.; revising required criteria for
15 review and certification of transportation projects by the
16 Office of Tourism, Trade, and Economic Development;
17 amending s. 288.065, F.S.; revising county population
18 criteria for loans from the Rural Community Development
19 Revolving Loan Fund; amending s. 288.0655, F.S.;
20 authorizing the Office of Tourism, Trade, and Economic
21 Development to award grants for a certain percentage of
22 total infrastructure project costs for certain catalyst
23 site funding applications; expanding eligible facilities
24 for authorized infrastructure projects; providing for
25 waiver of the local matching requirement; specifying a
26 review and certification requirement for the office for
27 certain Rural Infrastructure Fund grant applications;
28 amending s. 288.0656, F.S.; providing legislative intent;

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29 | revising and providing definitions; providing additional
30 | review and action requirements for the Rural Economic
31 | Development Initiative relating to rural communities;
32 | revising representation on the initiative; deleting a
33 | limitation on characterization as a rural area of critical
34 | economic concern; authorizing rural areas of critical
35 | economic concern to designate certain catalyst projects
36 | for certain purposes; providing project requirements;
37 | requiring the initiative to assist local governments with
38 | certain comprehensive planning needs; providing procedures
39 | and requirements for such assistance; revising certain
40 | reporting requirements for the initiative; amending s.
41 | 288.06561, F.S., conforming cross-references; amending s.
42 | 288.0657, F.S.; revising the definition of the term "rural
43 | community"; amending s. 288.1045, F.S.; revising
44 | provisions relating to the application and refund process
45 | for the qualified defense contractor tax refund program;
46 | specifying a review and certification requirement for
47 | program refunds; revising the cap on refunds per
48 | applicant; deleting a report requirement; amending s.
49 | 288.106, F.S.; revising certain definitions; revising
50 | industry code designation requirements for certain
51 | activities under the tax refund program for qualified
52 | target industry businesses; revising program application
53 | and approval process provisions; specifying a review and
54 | certification requirement for program applications;
55 | revising tax refund agreement requirements; revising an
56 | economic-stimulus exemption request provision; extending a

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57 | final date for exemption requests; extending a
58 | certification expiration provision; amending s. 288.107,
59 | F.S.; providing an additional criterion for participation
60 | in brownfield redevelopment bonus refunds; specifying a
61 | review and certification requirement for brownfield
62 | redevelopment bonus refund applications; amending s.
63 | 288.108, F.S.; specifying a review and certification
64 | requirement for applications for high-impact business
65 | performance grants; deleting certain final order and
66 | report requirements; amending s. 288.1088, F.S.;
67 | specifying a review requirement for Quick Action Closing
68 | Fund project applications; providing a time period for the
69 | director to recommend approval or disapproval of a project
70 | for receipt of funds from the Quick Action Closing Fund;
71 | removing Legislative Budget Commission review of
72 | appropriations for Quick Action Closing Fund; creating s.
73 | 288.10895, F.S.; providing requirements and procedures for
74 | and limitations on transfers of economic development
75 | credits or incentives; providing for amount of credit or
76 | incentive that may be transferred; providing conditions
77 | for use of transferred credit or incentive; providing a
78 | limitation on the number of transfers; providing
79 | eligibility of transfers; providing for recovery of
80 | transfers under certain circumstances; providing certain
81 | agency rulemaking authority; excluding certain types of
82 | tax credits from transfers; amending ss. 257.193, 288.019,
83 | and 627.6699, F.S.; conforming cross-references; providing
84 | an effective date.

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

Section 1. Subsection (6) of section 166.231, Florida Statutes, is amended to read:

166.231 Municipalities; public service tax.--

(6) A municipality may exempt from the tax imposed by this section any amount up to, and including, the total amount of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, or manufactured gas either metered or bottled purchased per month, or reduce the rate of taxation on the purchase of such electricity or gas when purchased by an industrial consumer which uses the electricity or gas directly in industrial manufacturing, processing, compounding, or a production process, at a fixed location in the municipality, of items of tangible personal property for sale. The municipality shall establish the requirements for qualification for this exemption in the manner prescribed by ordinance. 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 municipality shall look solely to the purchaser for recovery of such tax if it determines that the purchaser was not entitled to the exemption. Any municipality granting an exemption pursuant to this subsection shall grant the exemption to all companies classified in the same five-digit NAICS ~~SIC~~ Industry ~~Major Group~~ Number.

113 Section 2. Paragraph (i) of subsection (1) of section
 114 212.05, Florida Statutes, is amended to read:

115 212.05 Sales, storage, use tax.--It is hereby declared to
 116 be the legislative intent that every person is exercising a
 117 taxable privilege who engages in the business of selling
 118 tangible personal property at retail in this state, including
 119 the business of making mail order sales, or who rents or
 120 furnishes any of the things or services taxable under this
 121 chapter, or who stores for use or consumption in this state any
 122 item or article of tangible personal property as defined herein
 123 and who leases or rents such property within the state.

124 (1) For the exercise of such privilege, a tax is levied on
 125 each taxable transaction or incident, which tax is due and
 126 payable as follows:

127 (i)1. At the rate of 6 percent on charges for all:

128 a. Detective, burglar protection, and other protection
 129 services (NAICS National SIC Industry Numbers 561611, 561612,
 130 561613, ~~7381~~ and 561621 ~~7382~~). Any law enforcement officer, as
 131 defined in s. 943.10, who is performing approved duties as
 132 determined by his or her local law enforcement agency in his or
 133 her capacity as a law enforcement officer, and who is subject to
 134 the direct and immediate command of his or her law enforcement
 135 agency, and in the law enforcement officer's uniform as
 136 authorized by his or her law enforcement agency, is performing
 137 law enforcement and public safety services and is not performing
 138 detective, burglar protection, or other protective services, if
 139 the law enforcement officer is performing his or her approved
 140 duties in a geographical area in which the law enforcement

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141 officer has arrest jurisdiction. Such law enforcement and public
142 safety services are not subject to tax irrespective of whether
143 the duty is characterized as "extra duty," "off-duty," or
144 "secondary employment," and irrespective of whether the officer
145 is paid directly or through the officer's agency by an outside
146 source. The term "law enforcement officer" includes full-time or
147 part-time law enforcement officers, and any auxiliary law
148 enforcement officer, when such auxiliary law enforcement officer
149 is working under the direct supervision of a full-time or part-
150 time law enforcement officer.

151 b. Nonresidential cleaning and nonresidential pest control
152 services (NAICS National Numbers 561710, 561720, and 561790 ~~SIC~~
153 ~~Industry Group Number 734~~).

154 2. As used in this paragraph, "NAICS ~~SIC~~" means those
155 classifications contained in the North American Industry
156 ~~Standard Industrial Classification System Manual, 1987,~~ as
157 published by the Office of Management and Budget, Executive
158 Office of the President.

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

165 4. If a transaction involves both the sale or use of a
166 service taxable under this paragraph and the sale or use of a
167 service or any other item not taxable under this chapter, the
168 consideration paid must be separately identified and stated with

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169 | respect to the taxable and exempt portions of the transaction or
170 | the entire transaction shall be presumed taxable. The burden
171 | shall be on the seller of the service or the purchaser of the
172 | service, whichever applicable, to overcome this presumption by
173 | providing documentary evidence as to which portion of the
174 | transaction is exempt from tax. The department is authorized to
175 | adjust the amount of consideration identified as the taxable and
176 | exempt portions of the transaction; however, a determination
177 | that the taxable and exempt portions are inaccurately stated and
178 | that the adjustment is applicable must be supported by
179 | substantial competent evidence.

180 | 5. Each seller of services subject to sales tax pursuant
181 | to this paragraph shall maintain a monthly log showing each
182 | transaction for which sales tax was not collected because the
183 | services meet the requirements of subparagraph 3. for out-of-
184 | state use. The log must identify the purchaser's name, location
185 | and mailing address, and federal employer identification number,
186 | if a business, or the social security number, if an individual,
187 | the service sold, the price of the service, the date of sale,
188 | the reason for the exemption, and the sales invoice number. The
189 | monthly log shall be maintained pursuant to the same
190 | requirements and subject to the same penalties imposed for the
191 | keeping of similar records pursuant to this chapter.

192 | Section 3. Paragraphs (ff), (xx), and (yy) of subsection
193 | (7) of section 212.08, Florida Statutes, are amended to read:

194 | 212.08 Sales, rental, use, consumption, distribution, and
195 | storage tax; specified exemptions.--The sale at retail, the
196 | rental, the use, the consumption, the distribution, and the

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197 storage to be used or consumed in this state of the following
198 are hereby specifically exempt from the tax imposed by this
199 chapter.

200 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to any
201 entity by this chapter do not inure to any transaction that is
202 otherwise taxable under this chapter when payment is made by a
203 representative or employee of the entity by any means,
204 including, but not limited to, cash, check, or credit card, even
205 when that representative or employee is subsequently reimbursed
206 by the entity. In addition, exemptions provided to any entity by
207 this subsection do not inure to any transaction that is
208 otherwise taxable under this chapter unless the entity has
209 obtained a sales tax exemption certificate from the department
210 or the entity obtains or provides other documentation as
211 required by the department. Eligible purchases or leases made
212 with such a certificate must be in strict compliance with this
213 subsection and departmental rules, and any person who makes an
214 exempt purchase with a certificate that is not in strict
215 compliance with this subsection and the rules is liable for and
216 shall pay the tax. The department may adopt rules to administer
217 this subsection.

218 (ff) Certain electricity or steam uses.--

219 1. Subject to the provisions of subparagraph 4., charges
220 for electricity or steam used to operate machinery and equipment
221 at a fixed location in this state when such machinery and
222 equipment is used to manufacture, process, compound, produce, or
223 prepare for shipment items of tangible personal property for
224 sale, or to operate pollution control equipment, recycling

225 equipment, maintenance equipment, or monitoring or control
 226 equipment used in such operations are exempt to the extent
 227 provided in this paragraph. If 75 percent or more of the
 228 electricity or steam used at the fixed location is used to
 229 operate qualifying machinery or equipment, 100 percent of the
 230 charges for electricity or steam used at the fixed location are
 231 exempt. If less than 75 percent but 50 percent or more of the
 232 electricity or steam used at the fixed location is used to
 233 operate qualifying machinery or equipment, 50 percent of the
 234 charges for electricity or steam used at the fixed location are
 235 exempt. If less than 50 percent of the electricity or steam used
 236 at the fixed location is used to operate qualifying machinery or
 237 equipment, none of the charges for electricity or steam used at
 238 the fixed location are exempt.

239 2. This exemption applies only to industries classified
 240 under NAICS Sector ~~SIC Industry Major Group~~ Numbers 21, 31, 32,
 241 and 33 and NAICS National Numbers 113310, 238910, 488390,
 242 511110, 511120, 511130, 511140, 511191, 511199, 512220, 512230,
 243 516110, 541360, 541710, and 811490 ~~10, 12, 13, 14, 20, 22, 23,~~
 244 ~~24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, and~~
 245 ~~39 and Industry Group Number 212~~. As used in this paragraph,
 246 "NAICS SIC" means those classifications contained in the North
 247 American Industry Standard Industrial Classification System
 248 ~~Manual, 1987~~, as published by the Office of Management and
 249 Budget, Executive Office of the President.

250 3. Possession by a seller of a written certification by
 251 the purchaser, certifying the purchaser's entitlement to an
 252 exemption permitted by this subsection, relieves the seller from

253 the responsibility of collecting the tax on the nontaxable
 254 amounts, and the department shall look solely to the purchaser
 255 for recovery of such tax if it determines that the purchaser was
 256 not entitled to the exemption.

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

260 (xx) Certain repair and labor charges.--

261 1. Subject to the provisions of subparagraphs 2. and 3.,
 262 there is exempt from the tax imposed by this chapter all labor
 263 charges for the repair of, and parts and materials used in the
 264 repair of and incorporated into, industrial machinery and
 265 equipment which is used for the manufacture, processing,
 266 compounding, production, or preparation for shipping of items of
 267 tangible personal property at a fixed location within this
 268 state.

269 2. This exemption applies only to industries classified
 270 under NAICS Sector ~~SIC Industry Major Group~~ Numbers 21, 31, 32,
 271 and 33 and NAICS National Numbers 113310, 238910, 488390,
 272 511110, 511120, 511130, 511140, 511191, 511199, 512220, 512230,
 273 516110, 541360, 541710, and 811490 ~~10, 12, 13, 14, 20, 22, 23,~~
 274 ~~24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, and~~
 275 ~~39 and Industry Group Number 212~~. As used in this subparagraph,
 276 "NAICS SIC" means those classifications contained in the North
 277 American Industry Standard Industrial Classification System
 278 ~~Manual, 1987~~, as published by the Office of Management and
 279 Budget, Executive Office of the President.

280 3. This exemption shall be applied as follows:

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- 281 a. Beginning July 1, 2000, 50 percent of such charges for
 282 repair parts and labor shall be exempt.
- 283 b. Beginning July 1, 2001, 75 percent of such charges for
 284 repair parts and labor shall be exempt.
- 285 c. Beginning July 1, 2002, 100 percent of such charges for
 286 repair parts and labor shall be exempt.

287 (yy) Film and other printing supplies.--Also exempt are
 288 the following materials purchased, produced, or created by
 289 businesses classified under NAICS National SIC Industry Numbers
 290 323110, 323111, 323112, 323113, 323114, 323115, 323116, 323118,
 291 323119, 323121, 323122, 511191, and 516110 ~~275, 276, 277, 278,~~
 292 ~~or 279~~ for use in producing graphic matter for sale: film,
 293 photographic paper, dyes used for embossing and engraving,
 294 artwork, typography, lithographic plates, and negatives. As used
 295 in this paragraph, "NAICS SIC" means those classifications
 296 contained in the North American Industry Standard Industrial
 297 Classification System Manual, 1987, as published by the Office
 298 of Management and Budget, Executive Office of the President.

299 Section 4. Paragraph (a) of subsection (1) of section
 300 212.097, Florida Statutes, is amended to read:

301 212.097 Urban High-Crime Area Job Tax Credit Program.--

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

303 (a) "Eligible business" means any sole proprietorship,
 304 firm, partnership, or corporation that is located in a qualified
 305 county and is predominantly engaged in, or is headquarters for a
 306 business predominantly engaged in, activities usually provided
 307 for consideration by firms classified within the following North
 308 American Industry Classification System ~~standard industrial~~

309 classifications: NAICS Sector Number 11 ~~SIC 01-SIC 09~~
 310 (agriculture, forestry, ~~and~~ fishing, and hunting); NAICS Sector
 311 Numbers 31-33 and NAICS National Numbers 212324, 212325, 212393,
 312 and 212399 ~~SIC 20-SIC 39~~ (manufacturing); NAICS National Numbers
 313 212324, 441110, 441120, 441210, 441221, 441222, 441229, 441310,
 314 441320, 442110, 442210, 442291, 442299, 443111, 443112, 443120,
 315 443130, 444110, 444120, 444130, 444190, 444210, 444220, 445110,
 316 445120, 445210, 445220, 445230, 445291, 445292, 445299, 445310,
 317 446110, 446120, 446130, 446191, 446199, 447110, 447190, 448110,
 318 448120, 448130, 448140, 448150, 448190, 448210, 448310, 448320,
 319 451110, 451120, 451130, 451140, 451211, 451212, 451220, 452111,
 320 452112, 452910, 452990, 453110, 453210, 453220, 453310, 453910,
 321 453920, 453930, 453991, 453998, 454111, 454112, 454113, 454210,
 322 454311, 454312, 454319, 454390, 488390, 511110, 511120, 511130,
 323 511140, 511191, 511199, 512220, 512230, 516110, 522298, 541320,
 324 541710, 541940, 561730, 722213, 722330, 811490, and 812910 ~~SIC~~
 325 ~~52-SIC 57 and SIC 59~~ (retail); NAICS National Numbers 493110,
 326 493120, 493130, 493190, and 531130 ~~SIC 422~~ (public warehousing
 327 and storage); NAICS National Numbers 721110, 721120, 721191,
 328 721199, 721211, 721214, and 721310 ~~SIC 70~~ (hotels and other
 329 lodging places); NAICS National Number 541710 ~~SIC 7391~~ (research
 330 and development); NAICS National Numbers 334612, 512110, 512191,
 331 512199, 532220, 532490, 541214, 541690, 561310, and 711510 ~~SIC~~
 332 ~~781~~ (motion picture production and allied services); NAICS
 333 National Number 713910 ~~SIC 7992~~ (public golf courses); and NAICS
 334 National Number 713110 ~~SIC 7996~~ (amusement parks). A call center
 335 or similar customer service operation that services a multistate
 336 market or international market is also an eligible business. In

337 addition, the Office of Tourism, Trade, and Economic Development
 338 may, as part of its final budget request submitted pursuant to
 339 s. 216.023, recommend additions to or deletions from the list of
 340 standard industrial classifications used to determine an
 341 eligible business, and the Legislature may implement such
 342 recommendations. Excluded from eligible receipts are receipts
 343 from retail sales, except such receipts for NAICS National
 344 Numbers 311330, 311340, 311811, 314121, 314129, 315222, 315233,
 345 327112, 337110, 337121, 337122, 339113, 339115, 441110, 441120,
 346 441210, 441221, 441222, 441229, 441310, 441320, 442110, 442210,
 347 442291, 442299, 443111, 443112, 443120, 443130, 444110, 444120,
 348 444130, 444190, 444210, 444220, 445110, 445120, 445210, 445220,
 349 445230, 445291, 445292, 445299, 445310, 446110, 446120, 446130,
 350 446191, 446199, 447110, 447190, 448110, 448120, 448130, 448140,
 351 448150, 448190, 448210, 448310, 448320, 451110, 451120, 451130,
 352 451140, 451211, 451212, 451220, 452111, 452112, 452910, 452990,
 353 453110, 453210, 453220, 453310, 453910, 453920, 453930, 453991,
 354 453998, 454111, 454112, 454113, 454210, 454311, 454312, 454319,
 355 454390, 522298, 722213, and 722330 ~~SIC 52-SIC 57 and SIC 59~~
 356 (retail), hotels and other lodging places classified in NAICS
 357 National Numbers 721110, 721120, 721191, 721199, 721211, 721214,
 358 and 721310 ~~SIC 70~~, public golf courses in NAICS National Number
 359 713910 ~~SIC 7992~~, and amusement parks in NAICS National Number
 360 713110 ~~SIC 7996~~. For purposes of this paragraph, the term
 361 "predominantly" means that more than 50 percent of the
 362 business's gross receipts from all sources is generated by those
 363 activities usually provided for consideration by firms in the
 364 specified standard industrial classification. The determination

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365 of whether the business is located in a qualified high-crime
 366 area and the tier ranking of that area must be based on the date
 367 of application for the credit under this section. Commonly owned
 368 and controlled entities are to be considered a single business
 369 entity.

370 Section 5. Paragraph (a) of subsection (1) of section
 371 212.098, Florida Statutes, is amended to read:

372 212.098 Rural Job Tax Credit Program.--

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

374 (a) "Eligible business" means any sole proprietorship,
 375 firm, partnership, or corporation that is located in a qualified
 376 county and is predominantly engaged in, or is headquarters for a
 377 business predominantly engaged in, activities usually provided
 378 for consideration by firms classified within the following North
 379 American Industry Classification System ~~standard industrial~~
 380 classifications: NAICS Sector Number 11 and NAICS National
 381 Numbers 541320, 541940, 561730, and 812910 ~~SIC 01-SIC 09~~
 382 (agriculture, forestry, and fishing, and hunting); NAICS Sector
 383 Numbers 31-33 and NAICS National Numbers 212324, 212325, 212393,
 384 212399, 488390, 511110, 511120, 511130, 511140, 511191, 511199,
 385 512220, 512230, 516110, 541710, and 811490 ~~SIC 20-SIC 39~~
 386 (manufacturing); NAICS National Numbers 493110, 493120, 493130,
 387 493190, and 531130 ~~SIC 422~~ (public warehousing and storage);
 388 NAICS National Numbers 721110, 721120, 721191, 721199, 721211,
 389 721214, and 721310 ~~SIC 70~~ (hotels and other lodging places);
 390 NAICS National Number 541710 ~~SIC 7391~~ (research and
 391 development); NAICS National Numbers 334612, 512110, 512191,
 392 512199, 532220, 532490, 541214, 541690, 561310, and 711510 ~~SIC~~

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393 ~~781~~ (motion picture production and allied services); NAICS
 394 National Number 713910 ~~SIC 7992~~ (public golf courses); NAICS
 395 National Number 713110 ~~SIC 7996~~ (amusement parks); and a
 396 targeted industry eligible for the qualified target industry
 397 business tax refund under s. 288.106. A call center or similar
 398 customer service operation that services a multistate market or
 399 an international market is also an eligible business. In
 400 addition, the Office of Tourism, Trade, and Economic Development
 401 may, as part of its final budget request submitted pursuant to
 402 s. 216.023, recommend additions to or deletions from the list of
 403 standard industrial classifications used to determine an
 404 eligible business, and the Legislature may implement such
 405 recommendations. Excluded from eligible receipts are receipts
 406 from retail sales, except such receipts for hotels and other
 407 lodging places classified in NAICS National Numbers 721110,
 408 721120, 721191, 721199, 721211, 721214, and 721310 ~~SIC 70,~~
 409 public golf courses in NAICS National Number 713910 ~~SIC 7992,~~
 410 and amusement parks in NAICS National Number 713110 ~~SIC 7996.~~
 411 For purposes of this paragraph, the term "predominantly" means
 412 that more than 50 percent of the business's gross receipts from
 413 all sources is generated by those activities usually provided
 414 for consideration by firms in the specified standard industrial
 415 classification. The determination of whether the business is
 416 located in a qualified county and the tier ranking of that
 417 county must be based on the date of application for the credit
 418 under this section. Commonly owned and controlled entities are
 419 to be considered a single business entity.

420 Section 6. Paragraph (b) of subsection (5) of section
 421 220.15, Florida Statutes, is amended to read:

422 220.15 Apportionment of adjusted federal income.--

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

428 (b)1. Sales of tangible personal property occur in this
 429 state if the property is delivered or shipped to a purchaser
 430 within this state, regardless of the f.o.b. point, other
 431 conditions of the sale, or ultimate destination of the property,
 432 unless shipment is made via a common or contract carrier.
 433 However, for industries in NAICS National ~~SIC Industry~~ Number
 434 311411 ~~2037~~, if the ultimate destination of the product is to a
 435 location outside this state, regardless of the method of
 436 shipment or f.o.b. point, the sale shall not be deemed to occur
 437 in this state.

438 2. When citrus fruit is delivered by a cooperative for a
 439 grower-member, by a grower-member to a cooperative, or by a
 440 grower-participant to a Florida processor, the sales factor for
 441 the growers for such citrus fruit delivered to such processor
 442 shall be the same as the sales factor for the most recent
 443 taxable year of that processor. That sales factor, expressed
 444 only as a percentage and not in terms of the dollar volume of
 445 sales, so as to protect the confidentiality of the sales of the
 446 processor, shall be furnished on the request of such a grower
 447 promptly after it has been determined for that taxable year.

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

451 Section 7. Subsection (5) of section 220.191, Florida
 452 Statutes, is amended to read:

453 220.191 Capital investment tax credit.--

454 (5) Applications shall be reviewed and certified pursuant
 455 to s. 288.061. The office, upon a recommendation by Enterprise
 456 Florida, Inc., shall first certify a business as eligible to
 457 receive tax credits pursuant to this section prior to the
 458 commencement of operations of a qualifying project, and such
 459 certification shall be transmitted to the Department of Revenue.
 460 Upon receipt of the certification, the Department of Revenue
 461 shall enter into a written agreement with the qualifying
 462 business specifying, at a minimum, the method by which income
 463 generated by or arising out of the qualifying project will be
 464 determined.

465 Section 8. Section 288.061, Florida Statutes, is created
 466 to read:

467 288.061 Economic development incentive application
 468 process.--

469 (1) Within 10 business days after receiving a submitted
 470 economic development incentive application, Enterprise Florida,
 471 Inc., shall review the application and inform the applicant
 472 business whether or not its application is complete. Within 10
 473 business days after the application is deemed complete,
 474 Enterprise Florida, Inc., shall evaluate the application and
 475 recommend approval or disapproval of the application to the

476 director of the Office of Tourism, Trade, and Economic
 477 Development. In recommending an applicant business for approval,
 478 Enterprise Florida, Inc., shall include in its evaluation a
 479 recommended grant award amount and a review of the applicant's
 480 ability to meet specific program criteria.

481 (2) Within 10 calendar days after the Office of Tourism,
 482 Trade, and Economic Development receives the evaluation and
 483 recommendation from Enterprise Florida, Inc., the office shall
 484 notify Enterprise Florida, Inc., whether or not the application
 485 is reviewable. Within 22 calendar days after the office receives
 486 the recommendation from Enterprise Florida, Inc., the director
 487 of the office shall review the application and issue a letter of
 488 certification to the applicant that approves or disapproves an
 489 applicant business and includes a justification of that
 490 decision, unless the business requests an extension of that
 491 time. The final order shall specify the total amount of the
 492 award, the performance conditions that must be met to obtain the
 493 award, and the schedule for payment.

494 Section 9. Subsection (4) of section 288.063, Florida
 495 Statutes, is amended to read:

496 288.063 Contracts for transportation projects.--

497 (4) The Office of Tourism, Trade, and Economic Development
 498 may adopt criteria by which transportation projects are to be
 499 reviewed and certified in accordance with s. 288.061 ~~specified~~
 500 ~~and identified~~. In approving transportation projects for
 501 funding, the Office of Tourism, Trade, and Economic Development
 502 shall consider factors including, but not limited to, the cost
 503 per job created or retained considering the amount of

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504 transportation funds requested; the average hourly rate of wages
 505 for jobs created; the reliance on the program as an inducement
 506 for the project's location decision; the amount of capital
 507 investment to be made by the business; the demonstrated local
 508 commitment; the location of the project in an enterprise zone
 509 designated pursuant to s. 290.0055; the location of the project
 510 in a spaceport territory as defined in s. 331.304; the
 511 unemployment rate of the surrounding area; the poverty rate of
 512 the community; and the adoption of an economic element as part
 513 of its local comprehensive plan in accordance with s.
 514 163.3177(7)(j). The Office of Tourism, Trade, and Economic
 515 Development may contact any agency it deems appropriate for
 516 additional input regarding the approval of projects.

517 Section 10. Subsection (2) of section 288.065, Florida
 518 Statutes, is amended to read:

519 288.065 Rural Community Development Revolving Loan Fund.--

520 (2) The program shall provide for long-term loans, loan
 521 guarantees, and loan loss reserves to units of local
 522 governments, or economic development organizations substantially
 523 underwritten by a unit of local government, within counties with
 524 populations of 75,000 or less, ~~or within any county with that~~
 525 ~~has~~ a population of 125,000 ~~100,000~~ or less that ~~and~~ is
 526 contiguous to a county with a population of 75,000 or less, or
 527 within any county with a population density of no more than 550
 528 persons per square mile that is contiguous to either Alabama or
 529 Georgia, based on as determined by the most recent official
 530 population estimate as determined under ~~pursuant to~~ s. 186.901,
 531 including those residing in incorporated areas and those

532 residing in unincorporated areas of the county, or to units of
 533 local government, or economic development organizations
 534 substantially underwritten by a unit of local government, within
 535 a rural area of critical economic concern. Requests for loans
 536 shall be made by application to the Office of Tourism, Trade,
 537 and Economic Development. Loans shall be made pursuant to
 538 agreements specifying the terms and conditions agreed to between
 539 the applicant and the Office of Tourism, Trade, and Economic
 540 Development. The loans shall be the legal obligations of the
 541 applicant. All repayments of principal and interest shall be
 542 returned to the loan fund and made available for loans to other
 543 applicants. However, in a rural area of critical economic
 544 concern designated by the Governor, and upon approval by the
 545 Office of Tourism, Trade, and Economic Development, repayments
 546 of principal and interest may be retained by the applicant if
 547 such repayments are dedicated and matched to fund regionally
 548 based economic development organizations representing the rural
 549 area of critical economic concern.

550 Section 11. Paragraphs (b) and (e) of subsection (2) and
 551 subsection (3) of section 288.0655, Florida Statutes, are
 552 amended to read:

553 288.0655 Rural Infrastructure Fund.--

554 (2)

555 (b) To facilitate access of rural communities and rural
 556 areas of critical economic concern as defined by the Rural
 557 Economic Development Initiative to infrastructure funding
 558 programs of the Federal Government, such as those offered by the
 559 United States Department of Agriculture and the United States

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560 Department of Commerce, and state programs, including those
561 offered by Rural Economic Development Initiative agencies, and
562 to facilitate local government or private infrastructure funding
563 efforts, the office may award grants for up to 30 percent of the
564 total infrastructure project cost. If an application for funding
565 is for a catalyst site, as defined in s. 288.0656, the office
566 may award grants for up to 40 percent of the total
567 infrastructure project cost. Eligible projects must be related
568 to specific job-creation or job-retention opportunities.
569 Eligible projects may also include improving any inadequate
570 infrastructure that has resulted in regulatory action that
571 prohibits economic or community growth or reducing the costs to
572 community users of proposed infrastructure improvements that
573 exceed such costs in comparable communities. Eligible uses of
574 funds shall include improvements to public infrastructure for
575 industrial or commercial sites and upgrades to or development of
576 public tourism infrastructure. Authorized infrastructure may
577 include the following public or public-private partnership
578 facilities: storm water systems; telecommunications facilities;
579 broadband facilities; roads or other remedies to transportation
580 impediments; nature-based tourism facilities; or other physical
581 requirements necessary to facilitate tourism, trade, and
582 economic development activities in the community. Authorized
583 infrastructure may also include publicly or privately owned
584 self-powered nature-based tourism facilities,
585 telecommunications facilities, and broadband facilities and
586 additions to the distribution facilities of the existing natural
587 gas utility as defined in s. 366.04(3)(c), the existing electric

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588 utility as defined in s. 366.02, or the existing water or
589 wastewater utility as defined in s. 367.021(12), or any other
590 existing water or wastewater facility, which owns a gas or
591 electric distribution system or a water or wastewater system in
592 this state where:

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

597 2. Such utilities as defined herein are willing and able
598 to provide such service.

599 (e) To enable local governments to access the resources
600 available pursuant to s. 403.973(18), the office may award
601 grants for surveys, feasibility studies, and other activities
602 related to the identification and preclearance review of land
603 which is suitable for preclearance review. Authorized grants
604 under this paragraph shall not exceed \$75,000 each, except in
605 the case of a project in a rural area of critical economic
606 concern, in which case the grant shall not exceed \$300,000. Any
607 funds awarded under this paragraph must be matched at a level of
608 50 percent with local funds, except that any funds awarded for a
609 project in a rural area of critical economic concern must be
610 matched at a level of 33 percent with local funds. If an
611 application for funding is for a catalyst site, as defined in s.
612 288.0656, the requirement for local match may be waived. In
613 evaluating applications under this paragraph, the office shall
614 consider the extent to which the application seeks to minimize
615 administrative and consultant expenses.

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616 (3) The office, in consultation with Enterprise Florida,
617 Inc., VISIT Florida, the Department of Environmental Protection,
618 and the Florida Fish and Wildlife Conservation Commission, as
619 appropriate, shall review and certify applications pursuant to
620 s. 288.061. The review shall include an evaluation of ~~and~~
621 ~~evaluate~~ the economic benefit of the projects and their long-
622 term viability. The office shall have final approval for any
623 grant under this section ~~and must make a grant decision within~~
624 ~~30 days of receiving a completed application.~~

625 Section 12. Section 288.0656, Florida Statutes, is amended
626 to read:

627 288.0656 Rural Economic Development Initiative.--

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

636 (b) The Rural Economic Development Initiative, known as
637 "REDI," is created within the Office of Tourism, Trade, and
638 Economic Development, and the participation of state and
639 regional agencies in this initiative is authorized.

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

641 (a) "Catalyst project" means a business locating or
642 expanding in a rural area of critical economic concern to serve
643 as an economic growth opportunity of regional significance for

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644 the growth of a regional target industry cluster. The project
645 must provide capital investment on a scale significant enough to
646 affect the entire region and result in the development of high-
647 wage and high-skill jobs.

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

655 (c) ~~(a)~~ "Economic distress" means conditions affecting the
656 fiscal and economic viability of a rural community, including
657 such factors as low per capita income, low per capita taxable
658 values, high unemployment, high underemployment, low weekly
659 earned wages compared to the state average, low housing values
660 compared to the state average, high percentages of the
661 population receiving public assistance, high poverty levels
662 compared to the state average, and a lack of year-round stable
663 employment opportunities.

664 (d) "Rural area of critical economic concern" means a
665 rural community, or a region composed of rural communities,
666 designated by the Governor, that has been adversely affected by
667 an extraordinary economic event, severe or chronic distress, or
668 a natural disaster or that presents a unique economic
669 development opportunity of regional impact.

670 (e) ~~(b)~~ "Rural community" means:

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

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672 2. A county with a population of 125,000 ~~100,000~~ or less
 673 that is contiguous to a county with a population of 75,000 or
 674 less.

675 3. A county with a population density of no more than 550
 676 persons per square mile that is contiguous to either Alabama or
 677 Georgia.

678 ~~4.3.~~ A municipality within a county described in
 679 subparagraph 1. or subparagraph 2.

680 ~~5.4.~~ An unincorporated federal enterprise community or an
 681 incorporated rural city with a population of 25,000 or less and
 682 an employment base focused on traditional agricultural or
 683 resource-based industries, located in a county not defined as
 684 rural, which has at least three or more of the economic distress
 685 factors identified in paragraph (c) ~~(a)~~ and verified by the
 686 Office of Tourism, Trade, and Economic Development.

687
 688 For purposes of this paragraph, population shall be determined
 689 in accordance with the most recent official estimate pursuant to
 690 s. 186.901.

691 (3) REDI shall be responsible for coordinating and
 692 focusing the efforts and resources of state and regional
 693 agencies on the problems which affect the fiscal, economic, and
 694 community viability of Florida's economically distressed rural
 695 communities, working with local governments, community-based
 696 organizations, and private organizations that have an interest
 697 in the growth and development of these communities to find ways
 698 to balance environmental and growth management issues with local
 699 needs.

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

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

711 (6) (a) By August 1 of each year, the head of each of the
 712 following agencies and organizations shall designate a high-
 713 level staff person from within the agency or organization to
 714 serve as the REDI representative for the agency or organization:

- 715 1. The Department of Community Affairs.
- 716 2. The Department of Transportation.
- 717 3. The Department of Environmental Protection.
- 718 4. The Department of Agriculture and Consumer Services.
- 719 5. The Department of State.
- 720 6. The Department of Health.
- 721 7. The Department of Children and Family Services.
- 722 8. The Department of Corrections.
- 723 9. The Agency for Workforce Innovation.
- 724 10. The Department of Education.
- 725 11. The Department of Juvenile Justice.
- 726 12. The Fish and Wildlife Conservation Commission.
- 727 13. Each water management district.

- 728 14. Enterprise Florida, Inc.
- 729 15. Workforce Florida, Inc.
- 730 16. The Florida Commission on Tourism or VISIT Florida.
- 731 17. The Florida Regional Planning Council Association.
- 732 18. The Agency for Health Care Administration ~~Florida~~
- 733 ~~State Rural Development Council~~.
- 734 19. The Institute of Food and Agricultural Sciences
- 735 (IFAS).

736
 737 An alternate for each designee shall also be chosen, and the
 738 names of the designees and alternates shall be sent to the
 739 director of the Office of Tourism, Trade, and Economic
 740 Development.

741 (b) Each REDI representative must have comprehensive
 742 knowledge of his or her agency's functions, both regulatory and
 743 service in nature, and of the state's economic goals, policies,
 744 and programs. This person shall be the primary point of contact
 745 for his or her agency with REDI on issues and projects relating
 746 to economically distressed rural communities and with regard to
 747 expediting project review, shall ensure a prompt effective
 748 response to problems arising with regard to rural issues, and
 749 shall work closely with the other REDI representatives in the
 750 identification of opportunities for preferential awards of
 751 program funds and allowances and waiver of program requirements
 752 when necessary to encourage and facilitate long-term private
 753 capital investment and job creation.

754 (c) The REDI representatives shall work with REDI in the
 755 review and evaluation of statutes and rules for adverse impact

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756 on rural communities and the development of alternative
757 proposals to mitigate that impact.

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

763 (7) (a) REDI may recommend to the Governor up to three
764 rural areas of critical economic concern. ~~A rural area of~~
765 ~~critical economic concern must be a rural community, or a region~~
766 ~~composed of such, that has been adversely affected by an~~
767 ~~extraordinary economic event or a natural disaster or that~~
768 ~~presents a unique economic development opportunity of regional~~
769 ~~impact that will create more than 1,000 jobs over a 5-year~~
770 ~~period.~~ The Governor may by executive order designate up to
771 three rural areas of critical economic concern which will
772 establish these areas as priority assignments for REDI as well
773 as to allow the Governor, acting through REDI, to waive
774 criteria, requirements, or similar provisions of any economic
775 development incentive. Such incentives shall include, but not be
776 limited to: the Qualified Target Industry Tax Refund Program
777 under s. 288.106, the Quick Response Training Program under s.
778 288.047, the Quick Response Training Program for participants in
779 the welfare transition program under s. 288.047(8),
780 transportation projects under s. 288.063, the brownfield
781 redevelopment bonus refund under s. 288.107, and the rural job
782 tax credit program under ss. 212.098 and 220.1895.

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783 (b) Designation as a rural area of critical economic
784 concern under this subsection shall be contingent upon the
785 execution of a memorandum of agreement among the Office of
786 Tourism, Trade, and Economic Development; the governing body of
787 the county; and the governing bodies of any municipalities to be
788 included within a rural area of critical economic concern. Such
789 agreement shall specify the terms and conditions of the
790 designation, including, but not limited to, the duties and
791 responsibilities of the county and any participating
792 municipalities to take actions designed to facilitate the
793 retention and expansion of existing businesses in the area, as
794 well as the recruitment of new businesses to the area.

795 (c) Each rural area of critical economic concern may
796 designate catalyst projects, provided that each catalyst project
797 is specifically recommended by REDI, identified as a catalyst
798 project by Enterprise Florida, Inc., and confirmed as a catalyst
799 project by the Office of Tourism, Trade, and Economic
800 Development. All state agencies and departments shall use all
801 available tools and resources to the extent permissible by law
802 to promote the creation and development of each catalyst project
803 and the development of catalyst sites.

804 (8) REDI shall assist local governments within rural areas
805 of critical economic concern with comprehensive planning needs
806 that further the provisions of this section. Such assistance
807 shall reflect a multidisciplinary approach among all agencies
808 and include economic development and planning objectives.

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809 (a) A local government may request assistance in the
810 preparation of comprehensive plan amendments, pursuant to part
811 II of chapter 163, that will stimulate economic activity.

812 1. The local government must contact the Office of
813 Tourism, Trade, and Economic Development to request assistance.

814 2. REDI representatives shall meet with the local
815 government within 15 days after such request to develop the
816 scope of assistance that will be provided for the development,
817 transmittal, and adoption of the proposed comprehensive plan
818 amendment.

819 3. As part of the assistance provided, REDI
820 representatives shall also identify other needed local and
821 developer actions for approval of the project and recommend a
822 timeline for the local government and developer that will
823 minimize project delays.

824 (b) In addition, each year REDI shall solicit requests for
825 assistance from local governments within a rural area of
826 critical economic concern to update the future land use element
827 and other associated elements of the local government's
828 comprehensive plan to better position the community to respond
829 to economic development potential within the county or
830 municipality. REDI shall provide direct assistance to such local
831 governments to update their comprehensive plans pursuant to this
832 paragraph. At least one comprehensive planning technical
833 assistance effort shall be selected each year.

834 (c) REDI shall develop and annually update a technical
835 assistance manual based upon experiences learned in providing
836 direct assistance under this subsection.

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837 (9)~~(8)~~ REDI shall submit a report to the Governor, the
838 President of the Senate, and the Speaker of the House of
839 Representatives each year on or before September ~~February~~ 1 on
840 all REDI activities for the prior fiscal year. This report shall
841 include a status report on all projects currently being
842 coordinated through REDI, the number of preferential awards and
843 allowances made pursuant to this section, the dollar amount of
844 such awards, and the names of the recipients. The report shall
845 also include a description of all waivers of program
846 requirements granted. The report shall also include information
847 as to the economic impact of the projects coordinated by REDI.

848 Section 13. Section 288.06561, Florida Statutes, is
849 amended to read:

850 288.06561 Reduction or waiver of financial match
851 requirements.--Notwithstanding any other law, the member
852 agencies and organizations of the Rural Economic Development
853 Initiative (REDI), as defined in s. 288.0656(6)(a), shall review
854 the financial match requirements for projects in rural areas as
855 defined in s. 288.0656(2)~~(b)~~.

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

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

861 (3) These proposals shall be delivered to the Office of
862 Tourism, Trade, and Economic Development for distribution to the
863 REDI agencies and organizations. A meeting of REDI agencies and
864 organizations must be called within 30 days after receipt of

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865 such proposals for REDI comment and recommendations on each
 866 proposal.

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

870 (5) Any other funds available to the project may be used
 871 for financial match of federal programs when there is fiscal
 872 hardship, and the match requirements may not be waived or
 873 reduced.

874 (6) When match requirements are not reduced or eliminated,
 875 donations of land, though usually not recognized as an in-kind
 876 match, may be permitted.

877 (7) To the fullest extent possible, agencies and
 878 organizations shall expedite the rule adoption and amendment
 879 process if necessary to incorporate the reduction in match by
 880 rural areas in fiscal distress.

881 (8) REDI shall include in its annual report an evaluation
 882 on the status of changes to rules, number of awards made with
 883 waivers, and recommendations for future changes.

884 Section 14. Subsection (1) of section 288.0657, Florida
 885 Statutes, is amended to read:

886 288.0657 Florida rural economic development strategy
 887 grants.--

888 (1) As used in this section, the term "rural community"
 889 means:

890 (a) A county with a population of 75,000 or less.

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891 (b) A county with a population of 125,000 ~~100,000~~ or less
 892 that is contiguous to a county with a population of 75,000 or
 893 less.

894 (c) A county with a population density of no more than 550
 895 persons per square mile that is contiguous to either Alabama or
 896 Georgia.

897 (d)~~(e)~~ A municipality within a county described in
 898 paragraph (a) or paragraph (b).

899
 900 For purposes of this subsection, population shall be determined
 901 in accordance with the most recent official estimate pursuant to
 902 s. 186.901.

903 Section 15. Paragraph (c) of subsection (2), paragraphs
 904 (a), (e), (f), (g), (h), (i), (j), and (k) of subsection (3),
 905 and paragraph (c) of subsection (5) of section 288.1045, Florida
 906 Statutes, are amended to read:

907 288.1045 Qualified defense contractor and space flight
 908 business tax refund program.--

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

910 (c) A qualified applicant may not receive more than \$5
 911 ~~\$7.5~~ million in tax refunds pursuant to this section in all
 912 fiscal years.

913 (3) APPLICATION PROCESS; REQUIREMENTS; AGENCY
 914 DETERMINATION.--

915 (a) To apply for certification as a qualified applicant
 916 pursuant to this section, an applicant must file an application
 917 with the office which satisfies the requirements of paragraphs
 918 (b) and (e), paragraphs (c) and (e), paragraphs (d) and (e), or

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919 paragraphs (e) and (j) ~~(k)~~. An applicant may not apply for
920 certification pursuant to this section after a proposal has been
921 submitted for a new Department of Defense contract, after the
922 applicant has made the decision to consolidate an existing
923 Department of Defense contract in this state for which such
924 applicant is seeking certification, after a proposal has been
925 submitted for a new space flight business contract in this
926 state, after the applicant has made the decision to consolidate
927 an existing space flight business contract in this state for
928 which such applicant is seeking certification, or after the
929 applicant has made the decision to convert defense production
930 jobs to nondefense production jobs for which such applicant is
931 seeking certification.

932 (e) To qualify for review by the office, the application
933 of an applicant must, at a minimum, establish the following to
934 the satisfaction of the office:

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

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

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

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

952 5. A business unit of the applicant must have derived not
953 less than 60 percent of its gross receipts in this state from
954 Department of Defense contracts or space flight business
955 contracts over the applicant's last fiscal year, and must have
956 derived not less than an average of 60 percent of its gross
957 receipts in this state from Department of Defense contracts or
958 space flight business contracts over the 5 years preceding the
959 date an application is submitted pursuant to this section. This
960 subparagraph does not apply to any application for certification
961 based on a contract for reuse of a defense-related facility.

962 6. The reuse of a defense-related facility must result in
963 the creation of at least 100 jobs at such facility.

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

968 (f) Each application meeting the requirements of
969 paragraphs (b) and (e), paragraphs (c) and (e), paragraphs (d)
970 and (e), or paragraphs (e) and (j) ~~(k)~~ must be submitted to the
971 office for a determination of eligibility. The office shall

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972 review and evaluate each application based on, but not limited
973 to, the following criteria:

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

979 2. The economic benefit of the jobs created or retained by
980 the project in this state, taking into account the cost and
981 average wage of each job created or retained, and the potential
982 risk to existing jobs.

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

985 4. The local commitment and support for the project and
986 applicant.

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

990 6. The dependence of the local community on the defense
991 industry or space flight business.

992 7. The impact of any tax refunds granted pursuant to this
993 section on the viability of the project and the probability that
994 the project will occur in this state if such tax refunds are
995 granted to the applicant, taking into account the expected long-
996 term commitment of the applicant to economic growth and
997 employment in this state.

998 8. The length of the project, or the expected long-term
999 commitment to this state resulting from the project.

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1000 (g) Applications shall be reviewed and certified pursuant
1001 to s. 288.061. ~~The office shall forward its written findings and~~
1002 ~~evaluation on each application meeting the requirements of~~
1003 ~~paragraphs (b) and (c), paragraphs (c) and (e), paragraphs (d)~~
1004 ~~and (e), or paragraphs (e) and (k) to the director within 60~~
1005 ~~calendar days after receipt of a complete application. The~~
1006 ~~office shall notify each applicant when its application is~~
1007 ~~complete, and when the 60-day period begins. In its written~~
1008 ~~report to the director, the office shall specifically address~~
1009 ~~each of the factors specified in paragraph (f), and shall make a~~
1010 ~~specific assessment with respect to the minimum requirements~~
1011 ~~established in paragraph (e). The office shall include in its~~
1012 ~~report projections of the tax refunds the applicant would be~~
1013 ~~eligible to receive in each fiscal year based on the creation~~
1014 ~~and maintenance of the net new Florida jobs specified in~~
1015 ~~subparagraph (b)6., subparagraph (c)6., subparagraph (d)7., or~~
1016 ~~subparagraph (k)6. as of December 31 of the preceding state~~
1017 ~~fiscal year.~~

1018 ~~(h) Within 30 days after receipt of the office's findings~~
1019 ~~and evaluation, the director shall issue a letter of~~
1020 ~~certification which either approves or disapproves an~~
1021 ~~application. The decision must be in writing and provide the~~
1022 ~~justifications for either approval or disapproval. If~~
1023 ~~appropriate, the director shall enter into a written agreement~~
1024 ~~with the qualified applicant pursuant to subsection (4).~~

1025 (h)-(i) The director may not certify any applicant as a
1026 qualified applicant when the value of tax refunds to be included
1027 in that letter of certification exceeds the available amount of

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1028 authority to certify new businesses as determined in s.
1029 288.095(3). A letter of certification that approves an
1030 application must specify the maximum amount of a tax refund that
1031 is to be available to the contractor for each fiscal year and
1032 the total amount of tax refunds for all fiscal years.

1033 (i)~~(j)~~ This section does not create a presumption that an
1034 applicant should receive any tax refunds under this section.

1035 (j)~~(k)~~ Applications for certification based upon a new
1036 space flight business contract or the consolidation of a space
1037 flight business contract must be submitted to the office as
1038 prescribed by the office and must include, but are not limited
1039 to, the following information:

1040 1. The applicant's federal employer identification number,
1041 the applicant's Florida sales tax registration number, and a
1042 signature of an officer of the applicant.

1043 2. The permanent location of the space flight business
1044 facility in this state where the project is or will be located.

1045 3. The new space flight business contract number, the
1046 space flight business contract numbers of the contract to be
1047 consolidated, or the request-for-proposal number of a proposed
1048 space flight business contract.

1049 4. The date the contract was executed and the date the
1050 contract is due to expire, is expected to expire, or was
1051 canceled.

1052 5. The commencement date for project operations under the
1053 contract in this state.

1054 6. The number of net new full-time equivalent Florida jobs
 1055 included in the project as of December 31 of each year and the
 1056 average wage of such jobs.

1057 7. The total number of full-time equivalent employees
 1058 employed by the applicant in this state.

1059 8. The percentage of the applicant's gross receipts
 1060 derived from space flight business contracts during the 5
 1061 taxable years immediately preceding the date the application is
 1062 submitted.

1063 9. The number of full-time equivalent jobs in this state
 1064 to be retained by the project.

1065 10. A brief statement concerning the applicant's need for
 1066 tax refunds and the proposed uses of such refunds by the
 1067 applicant.

1068 11. A resolution adopted by the governing board of the
 1069 county or municipality in which the project will be located
 1070 which recommends the applicant be approved as a qualified
 1071 applicant and indicates that the necessary commitments of local
 1072 financial support for the applicant exist. Prior to the adoption
 1073 of the resolution, the county commission may review the proposed
 1074 public or private sources of such support and determine whether
 1075 the proposed sources of local financial support can be provided
 1076 or, for any applicant whose project is located in a county
 1077 designated by the Rural Economic Development Initiative, a
 1078 resolution adopted by the county commissioners of such county
 1079 requesting that the applicant's project be exempt from the local
 1080 financial support requirement.

1081 12. Any additional information requested by the office.

1082 (5) ANNUAL CLAIM FOR REFUND.--
 1083 (c) A tax refund may not be approved for any qualified
 1084 applicant unless local financial support has been paid to the
 1085 Economic Development Trust Fund for that refund. If the local
 1086 financial support is less than 20 percent of the approved tax
 1087 refund, the tax refund shall be reduced. The tax refund paid may
 1088 not exceed 5 times the local financial support received. Funding
 1089 from local sources includes tax abatement under s. 196.1995 or
 1090 the appraised market value of municipal or county land,
 1091 including any improvements or structures, conveyed or provided
 1092 at a discount through a sale or lease to that applicant. The
 1093 amount of any tax refund for an applicant approved under this
 1094 section shall be reduced by the amount of any such tax abatement
 1095 granted or the value of the land granted, including the value of
 1096 any improvements or structures; and the limitations in
 1097 subsection (2) ~~and paragraph (3)(h)~~ shall be reduced by the
 1098 amount of any such tax abatement or the value of the land
 1099 granted, including any improvements or structures. A report
 1100 listing all sources of the local financial support shall be
 1101 provided to the office when such support is paid to the Economic
 1102 Development Trust Fund.

1103 Section 16. Paragraphs (k) and (t) of subsection (1),
 1104 subsection (3), paragraph (b) of subsection (4), paragraph (c)
 1105 of subsection (5), and subsection (8) of section 288.106,
 1106 Florida Statutes, are amended to read:

1107 288.106 Tax refund program for qualified target industry
 1108 businesses.--

1109 (1) DEFINITIONS.--As used in this section:

1110 (k) "Local financial support exemption option" means the
 1111 option to exercise an exemption from the local financial support
 1112 requirement available to any applicant whose project is located
 1113 in a brownfield area or a county with a population of 75,000 or
 1114 fewer, ~~or~~ a county with a population of 125,000 ~~100,000~~ or fewer
 1115 that which is contiguous to a county with a population of 75,000
 1116 or fewer, or a county with a population density of no more than
 1117 550 persons per square mile that is contiguous to either Alabama
 1118 or Georgia. Any applicant that exercises this option shall not
 1119 be eligible for more than 80 percent of the total tax refunds
 1120 allowed such applicant under this section.

1121 (t) "Rural community" means:
 1122 1. A county with a population of 75,000 or less.
 1123 2. A county with a population of 125,000 ~~100,000~~ or less
 1124 that is contiguous to a county with a population of 75,000 or
 1125 less.
 1126 3. A county with a population density of no more than 550
 1127 persons per square mile that is contiguous to either Alabama or
 1128 Georgia.

1129 ~~4.3.~~ A municipality within a county described in
 1130 subparagraph 1. or subparagraph 2.

1131
 1132 For purposes of this paragraph, population shall be determined
 1133 in accordance with the most recent official estimate pursuant to
 1134 s. 186.901.

1135 (3) APPLICATION AND APPROVAL PROCESS.--

1136 (a) To apply for certification as a qualified target
 1137 industry business under this section, the business must file an

1138 application with the office before the business has made the
 1139 decision to locate a new business in this state or before the
 1140 business had made the decision to expand an existing business in
 1141 this state. The application shall include, but is not limited
 1142 to, the following information:

1143 1. The applicant's federal employer identification number
 1144 and the applicant's state sales tax registration number.

1145 2. The permanent location of the applicant's facility in
 1146 this state at which the project is or is to be located.

1147 3. A description of the type of business activity or
 1148 product covered by the project, including a minimum of a five-
 1149 digit NAICS code ~~four-digit SIC codes~~ for all activities
 1150 included in the project.

1151 4. The number of net new full-time equivalent Florida jobs
 1152 at the qualified target industry business as of December 31 of
 1153 each year included in the project and the average wage of those
 1154 jobs. If more than one type of business activity or product is
 1155 included in the project, the number of jobs and average wage for
 1156 those jobs must be separately stated for each type of business
 1157 activity or product.

1158 5. The total number of full-time equivalent employees
 1159 employed by the applicant in this state.

1160 6. The anticipated commencement date of the project.

1161 7. A brief statement concerning the role that the tax
 1162 refunds requested will play in the decision of the applicant to
 1163 locate or expand in this state.

1164 8. An estimate of the proportion of the sales resulting
 1165 from the project that will be made outside this state.

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1166 9. A resolution adopted by the governing board of the
1167 county or municipality in which the project will be located,
1168 which resolution recommends that certain types of businesses be
1169 approved as a qualified target industry business and states that
1170 the commitments of local financial support necessary for the
1171 target industry business exist. In advance of the passage of
1172 such resolution, the office may also accept an official letter
1173 from an authorized local economic development agency that
1174 endorses the proposed target industry project and pledges that
1175 sources of local financial support for such project exist. For
1176 the purposes of making pledges of local financial support under
1177 this subsection, the authorized local economic development
1178 agency shall be officially designated by the passage of a one-
1179 time resolution by the local governing authority.

1180 10. Any additional information requested by the office.

1181 (b) To qualify for review by the office, the application
1182 of a target industry business must, at a minimum, establish the
1183 following to the satisfaction of the office:

1184 1. The jobs proposed to be provided under the application,
1185 pursuant to subparagraph (a)4., must pay an estimated annual
1186 average wage equaling at least 115 percent of the average
1187 private sector wage in the area where the business is to be
1188 located or the statewide private sector average wage. In
1189 determining the average annual wage, the office shall only
1190 include new proposed jobs, and wages for existing jobs shall be
1191 excluded from this calculation. The office may waive the ~~this~~
1192 average wage requirement at the request of the local governing
1193 body recommending the project and Enterprise Florida, Inc. The

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1194 wage requirement may only be waived for a project located in a
1195 brownfield area designated under s. 376.80 or in a rural city or
1196 county or in an enterprise zone and only when the merits of the
1197 individual project or the specific circumstances in the
1198 community in relationship to the project warrant such action. If
1199 the local governing body and Enterprise Florida, Inc., make such
1200 a recommendation, it must be transmitted in writing and the
1201 specific justification for the waiver recommendation must be
1202 explained. If the director elects to waive the wage requirement,
1203 the waiver must be stated in writing and the reasons for
1204 granting the waiver must be explained.

1205 2. The target industry business's project must result in
1206 the creation of at least 10 jobs at such project and, if an
1207 expansion of an existing business, must result in a net increase
1208 in employment of at least ~~not less than~~ 10 percent at the ~~such~~
1209 business. Notwithstanding the definition of the term "expansion
1210 of an existing business" in paragraph (1)(g), at the request of
1211 the local governing body recommending the project and Enterprise
1212 Florida, Inc., the office may define an "expansion of an
1213 existing business" in a rural community or an enterprise zone as
1214 the expansion of a business resulting in a net increase in
1215 employment of less than 10 percent at such business if the
1216 merits of the individual project or the specific circumstances
1217 in the community in relationship to the project warrant such
1218 action. If the local governing body and Enterprise Florida,
1219 Inc., make such a request, the request ~~it~~ must be transmitted in
1220 writing and the specific justification for the request must be
1221 explained. If the director elects to grant the ~~such~~ request, the

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1222 grant ~~such election~~ must be stated in writing and the reason for
1223 granting the request must be explained.

1224 3. The business activity or product for the applicant's
1225 project is within an industry or industries that have been
1226 identified by the office to be high-value-added industries that
1227 contribute to the area and to the economic growth of the state
1228 and that produce a higher standard of living for residents
1229 ~~citizens~~ of this state in the new global economy or that can be
1230 shown to make an equivalent contribution to the area and state's
1231 economic progress. The director must approve requests to waive
1232 the wage requirement for brownfield areas designated under s.
1233 376.80 unless it is demonstrated that such action is not in the
1234 public interest.

1235 (c) Each application meeting the requirements of paragraph
1236 (b) must be submitted to the office for determination of
1237 eligibility. The office shall review and evaluate each
1238 application based on, but not limited to, the following
1239 criteria:

1240 1. Expected contributions to the state strategic economic
1241 development plan adopted by Enterprise Florida, Inc., taking
1242 into account the long-term effects of the project and of the
1243 applicant on the state economy.

1244 2. The economic benefit of the jobs created by the project
1245 in this state, taking into account the cost and average wage of
1246 each job created.

1247 3. The amount of capital investment to be made by the
1248 applicant in this state.

1249 4. The local commitment and support for the project.

1250 5. The effect of the project on the local community,
 1251 taking into account the unemployment rate for the county where
 1252 the project will be located.

1253 6. The effect of any tax refunds granted pursuant to this
 1254 section on the viability of the project and the probability that
 1255 the project will be undertaken in this state if such tax refunds
 1256 are granted to the applicant, taking into account the expected
 1257 long-term commitment of the applicant to economic growth and
 1258 employment in this state.

1259 7. The expected long-term commitment to this state
 1260 resulting from the project.

1261 8. A review of the business's past activities in this
 1262 state or other states, including whether such business has been
 1263 subjected to criminal or civil fines and penalties. ~~Nothing in~~
 1264 This subparagraph does not ~~shall~~ require the disclosure of
 1265 confidential information.

1266 (d) Applications shall be reviewed and certified pursuant
 1267 to s. 288.061. ~~The office shall forward its written findings and~~
 1268 ~~evaluation concerning each application meeting the requirements~~
 1269 ~~of paragraph (b) to the director within 45 calendar days after~~
 1270 ~~receipt of a complete application. The office shall notify each~~
 1271 ~~target industry business when its application is complete, and~~
 1272 ~~of the time when the 45-day period begins. In its written report~~
 1273 ~~to the director, the office shall specifically address each of~~
 1274 ~~the factors specified in paragraph (c) and shall make a specific~~
 1275 ~~assessment with respect to the minimum requirements established~~
 1276 ~~in paragraph (b).~~ The office shall include in its review report
 1277 projections of the tax refunds the business would be eligible to

1278 receive in each fiscal year based on the creation and
 1279 maintenance of the net new Florida jobs specified in
 1280 subparagraph (a)4. as of December 31 of the preceding state
 1281 fiscal year.

1282 ~~(e)1. Within 30 days after receipt of the office's~~
 1283 ~~findings and evaluation, the director shall issue a letter of~~
 1284 ~~certification that either approves or disapproves the~~
 1285 ~~application of the target industry business. The decision must~~
 1286 ~~be in writing and must provide the justifications for approval~~
 1287 ~~or disapproval.~~

1288 ~~2.~~ If appropriate, the director shall enter into a written
 1289 agreement with the qualified target industry business pursuant
 1290 to subsection (4).

1291 (e)~~(f)~~ The director may not certify any target industry
 1292 business as a qualified target industry business if the value of
 1293 tax refunds to be included in that letter of certification
 1294 exceeds the available amount of authority to certify new
 1295 businesses as determined in s. 288.095(3). However, if the
 1296 commitments of local financial support represent less than 20
 1297 percent of the eligible tax refund payments, or to otherwise
 1298 preserve the viability and fiscal integrity of the program, the
 1299 director may certify a qualified target industry business to
 1300 receive tax refund payments of less than the allowable amounts
 1301 specified in paragraph (2)(b). A letter of certification that
 1302 approves an application must specify the maximum amount of tax
 1303 refund that will be available to the qualified industry business
 1304 in each fiscal year and the total amount of tax refunds that
 1305 will be available to the business for all fiscal years.

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1306 (f) ~~(g)~~ ~~Nothing in~~ This section does not ~~shall~~ create a
 1307 presumption that an applicant shall ~~will~~ receive any tax refunds
 1308 under this section. However, the office may issue nonbinding
 1309 opinion letters, upon the request of prospective applicants, as
 1310 to the applicants' eligibility and the potential amount of
 1311 refunds.

1312 (4) TAX REFUND AGREEMENT.--

1313 (b) Compliance with the terms and conditions of the
 1314 agreement is a condition precedent for the receipt of a tax
 1315 refund each year. The failure to comply with the terms and
 1316 conditions of the tax refund agreement results in the loss of
 1317 eligibility for receipt of all tax refunds previously authorized
 1318 under this section and the revocation by the director of the
 1319 certification of the business entity as a qualified target
 1320 industry business, unless the business is eligible to receive
 1321 and elects to accept a prorated refund under paragraph (5) (d) or
 1322 the office grants the business an economic-stimulus exemption.

1323 1. A qualified target industry business may submit, in
 1324 writing, a request to the office for an economic-stimulus
 1325 exemption. The request must provide quantitative evidence
 1326 demonstrating how negative economic conditions in the business's
 1327 industry, the effects of the impact of a named hurricane or
 1328 tropical storm, or specific acts of terrorism affecting the
 1329 qualified target industry business have prevented the business
 1330 from complying with the terms and conditions of its tax refund
 1331 agreement.

1332 2. Upon receipt of a request under subparagraph 1., the
 1333 director shall have 45 days to notify the requesting business,

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1334 in writing, if its exemption has been granted or denied. In
1335 determining if an exemption should be granted, the director
1336 shall consider the extent to which negative economic conditions
1337 in the requesting business's industry have occurred in the state
1338 or~~7~~ the effects of the impact of a named hurricane or tropical
1339 storm~~7~~ or specific acts of terrorism affecting the qualified
1340 target industry business have prevented the business from
1341 complying with the terms and conditions of its tax refund
1342 agreement. The office shall consider current employment
1343 statistics for this state by industry, including whether the
1344 business's industry had substantial job loss during the prior
1345 year, when determining whether an exemption shall be granted.

1346 3. As a condition for receiving a prorated refund under
1347 paragraph (5) (d) or an economic-stimulus exemption under this
1348 paragraph, a qualified target industry business must agree to
1349 renegotiate its tax refund agreement with the office to, at a
1350 minimum, ensure that the terms of the agreement comply with
1351 current law and office procedures governing application for and
1352 award of tax refunds. Upon approving the award of a prorated
1353 refund or granting an economic-stimulus exemption, the office
1354 shall renegotiate the tax refund agreement with the business as
1355 required by this subparagraph. When amending the agreement of a
1356 business receiving an economic-stimulus exemption, the office
1357 may extend the duration of the agreement for a period not to
1358 exceed 2 years.

1359 4. A qualified target industry business may submit a
1360 request for an economic-stimulus exemption to the office in lieu

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1361 of any tax refund claim scheduled to be submitted after January
 1362 1, 2009 ~~2005~~, but before July 1, 2010 ~~2006~~.

1363 5. A qualified target industry business that receives an
 1364 economic-stimulus exemption may not receive a tax refund for the
 1365 period covered by the exemption.

1366 (5) ANNUAL CLAIM FOR REFUND.--

1367 (c) A tax refund may not be approved for a qualified
 1368 target industry business unless the required local financial
 1369 support has been paid into the account for that refund. If the
 1370 local financial support provided is less than 20 percent of the
 1371 approved tax refund, the tax refund must be reduced. In no event
 1372 may the tax refund exceed an amount that is equal to 5 times the
 1373 amount of the local financial support received. Further, funding
 1374 from local sources includes any tax abatement granted to that
 1375 business under s. 196.1995 or the appraised market value of
 1376 municipal or county land conveyed or provided at a discount to
 1377 that business. The amount of any tax refund for such business
 1378 approved under this section must be reduced by the amount of any
 1379 such tax abatement granted or the value of the land granted; and
 1380 the limitations in subsection (2) and paragraph (3) ~~(e)-(f)~~ must
 1381 be reduced by the amount of any such tax abatement or the value
 1382 of the land granted. A report listing all sources of the local
 1383 financial support shall be provided to the office when such
 1384 support is paid to the account.

1385 (8) EXPIRATION.--An applicant may not be certified as
 1386 qualified under this section after June 30, 2014 ~~2010~~. A tax
 1387 refund agreement existing on that date shall continue in effect
 1388 in accordance with its terms.

1389 Section 17. Paragraph (e) is added to subsection (3) of
 1390 section 288.107, Florida Statutes, and paragraph (f) of
 1391 subsection (4) of that section is amended, to read:

1392 288.107 Brownfield redevelopment bonus refunds.--

1393 (3) CRITERIA.--The minimum criteria for participation in
 1394 the brownfield redevelopment bonus refund are:

1395 (e) A resolution adopted by the governing board of the
 1396 county or municipality in which the project will be located that
 1397 recommends that certain types of businesses be approved.

1398 (4) PAYMENT OF BROWNFIELD REDEVELOPMENT BONUS REFUNDS.--

1399 (f) Applications shall be reviewed and certified pursuant
 1400 to s. 288.061. The office shall review all applications
 1401 submitted under s. 288.106 or other similar application forms
 1402 for other eligible businesses as defined in paragraph (1)(e)
 1403 which indicate that the proposed project will be located in a
 1404 brownfield and determine, with the assistance of the Department
 1405 of Environmental Protection, that the project location is within
 1406 a brownfield as provided in this act.

1407 Section 18. Paragraphs (b), (c), and (d) of subsection (5)
 1408 and subsections (7) and (8) of section 288.108, Florida
 1409 Statutes, are amended to read:

1410 288.108 High-impact business.--

1411 (5) APPLICATIONS; CERTIFICATION PROCESS; GRANT
 1412 AGREEMENT.--

1413 (b) Applications shall be reviewed and certified pursuant
 1414 to s. 288.061. ~~Enterprise Florida, Inc., shall review each~~
 1415 ~~submitted application and inform the applicant business whether~~
 1416 ~~or not its application is complete within 10 working days. Once~~

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1417 ~~the application is deemed complete, Enterprise Florida, Inc.,~~
1418 ~~has 10 working days within which to evaluate the application and~~
1419 ~~recommend approval or disapproval of the application to the~~
1420 ~~director. In recommending an applicant business for approval,~~
1421 ~~Enterprise Florida, Inc., shall include a recommended grant~~
1422 ~~award amount in its evaluation forwarded to the office.~~

1423 ~~(c) Upon receipt of the evaluation and recommendation of~~
1424 ~~Enterprise Florida, Inc., the director has 5 working days to~~
1425 ~~enter a final order that either approves or disapproves an~~
1426 ~~applicant business as a qualified high-impact business facility,~~
1427 ~~unless the business requests an extension of the time. The final~~
1428 ~~order shall specify the total amount of the qualified high-~~
1429 ~~impact business facility performance grant award, the~~
1430 ~~performance conditions that must be met to obtain the award, and~~
1431 ~~the schedule for payment of the performance grant.~~

1432 ~~(c)-(d)~~ (c) The director and the qualified high-impact business
1433 shall enter into a performance grant agreement setting forth the
1434 conditions for payment of the qualified high-impact business
1435 performance grant. The agreement shall include the total amount
1436 of the qualified high-impact business facility performance grant
1437 award, the performance conditions that must be met to obtain the
1438 award, including the employment, average salary, investment, the
1439 methodology for determining if the conditions have been met, and
1440 the schedule of performance grant payments.

1441 ~~(7) REPORTING. The office shall by December 1 of each~~
1442 ~~year issue a complete and detailed report of all designated~~
1443 ~~high-impact sectors, all applications received and their~~
1444 ~~disposition, all final orders issued, and all payments made,~~

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1445 ~~including analyses of benefits and costs, types of projects~~
1446 ~~supported, and employment and investments created. The report~~
1447 ~~shall be submitted to the Governor, the President of the Senate,~~
1448 ~~and the Speaker of the House of Representatives.~~

1449 (7)~~(8)~~ RULEMAKING.--The office may adopt rules necessary
1450 to carry out the provisions of this section.

1451 Section 19. Paragraphs (a), (b), and (c) of subsection (3)
1452 of section 288.1088, Florida Statutes, are amended to read:

1453 288.1088 Quick Action Closing Fund.--

1454 (3) (a) Enterprise Florida, Inc., shall review applications
1455 pursuant to s. 288.061 and determine eligibility of each project
1456 consistent with the criteria in subsection (2). Enterprise
1457 Florida, Inc., in consultation with the Office of Tourism,
1458 Trade, and Economic Development, may waive these criteria based
1459 on extraordinary circumstances or in rural areas of critical
1460 economic concern if the project would significantly benefit the
1461 local or regional economy. Enterprise Florida, Inc., shall
1462 evaluate individual proposals for high-impact business
1463 facilities and forward recommendations regarding the use of
1464 moneys in the fund for such facilities to the director of the
1465 Office of Tourism, Trade, and Economic Development. Such
1466 evaluation and recommendation must include, but need not be
1467 limited to:

1468 1. A description of the type of facility or
1469 infrastructure, its operations, and the associated product or
1470 service associated with the facility.

1471 2. The number of full-time-equivalent jobs that will be
1472 created by the facility and the total estimated average annual

1473 wages of those jobs or, in the case of privately developed rural
 1474 infrastructure, the types of business activities and jobs
 1475 stimulated by the investment.

1476 3. The cumulative amount of investment to be dedicated to
 1477 the facility within a specified period.

1478 4. A statement of any special impacts the facility is
 1479 expected to stimulate in a particular business sector in the
 1480 state or regional economy or in the state's universities and
 1481 community colleges.

1482 5. A statement of the role the incentive is expected to
 1483 play in the decision of the applicant business to locate or
 1484 expand in this state or for the private investor to provide
 1485 critical rural infrastructure.

1486 6. A report evaluating the quality and value of the
 1487 company submitting a proposal. The report must include:

1488 a. A financial analysis of the company, including an
 1489 evaluation of the company's short-term liquidity ratio as
 1490 measured by its assets to liability, the company's profitability
 1491 ratio, and the company's long-term solvency as measured by its
 1492 debt-to-equity ratio;

1493 b. The historical market performance of the company;

1494 c. A review of any independent evaluations of the company;

1495 d. A review of the latest audit of the company's financial
 1496 statement and the related auditor's management letter; and

1497 e. A review of any other types of audits that are related
 1498 to the internal and management controls of the company.

1499 (b) Within 22 calendar days after receiving ~~Upon receipt~~
 1500 ~~of~~ the evaluation and recommendation from Enterprise Florida,

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1501 Inc., the director shall recommend to the Governor approval or
1502 disapproval of a project for receipt of funds from the Quick
1503 Action Closing Fund ~~to the Governor~~. In recommending a project,
1504 the director shall include proposed performance conditions that
1505 the project must meet to obtain incentive funds. The Governor
1506 shall provide the evaluation of projects recommended for
1507 approval to the President of the Senate and the Speaker of the
1508 House of Representatives and consult with the President of the
1509 Senate and the Speaker of the House of Representatives before
1510 giving final approval for a project. The Executive Office of the
1511 Governor shall recommend approval of a project and the release
1512 of funds pursuant to the legislative consultation and review
1513 requirements set forth in s. 216.177. The recommendation must
1514 include proposed performance conditions that the project must
1515 meet in order to obtain funds.

1516 (c) Upon the approval of the Governor, the director of the
1517 Office of Tourism, Trade, and Economic Development and the
1518 business shall enter into a contract that sets forth the
1519 conditions for payment of moneys from the fund. The contract
1520 must include the total amount of funds awarded; the performance
1521 conditions that must be met to obtain the award, including, but
1522 not limited to, net new employment in the state, average salary,
1523 and total capital investment; demonstrate a baseline of current
1524 service and a measure of enhanced capability; the methodology
1525 for validating performance; the schedule of payments from the
1526 fund; and sanctions for failure to meet performance conditions.
1527 The contract must provide that payment of moneys from the fund
1528 is contingent upon sufficient appropriation of funds by the

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1529 ~~Legislature and upon sufficient release of appropriated funds by~~
1530 ~~the Legislative Budget Commission.~~

1531 Section 20. Section 288.10895, Florida Statutes, is
1532 created to read:

1533 288.10895 Transfers of tax credits or investments or
1534 economic development incentives.--

1535 (1) Any person as defined in s. 1.01 that is entitled to
1536 receive a tax credit or investment or economic development
1537 incentive pursuant to any provision of the laws of this state
1538 may transfer such credit or incentive as provided in this
1539 section.

1540 (2) The original recipient of a credit or incentive may
1541 transfer any unused credit or incentive in whole or in units of
1542 not less than 25 percent of the remaining credit or incentive.
1543 The transferee may use such credit or incentive in the same
1544 manner and with the same limitations as provided in this section
1545 and in the provisions creating such credit or incentive and to
1546 the same extent as if they were the original recipient, provided
1547 that the total amount does not exceed the maximum amount of
1548 credit or incentives to which the original recipient would have
1549 been entitled.

1550 (3) Any transferred credit or incentive may not be
1551 transferred again, except such transferred credits or incentives
1552 may transfer to a surviving or acquiring entity subject to the
1553 same conditions and limitations as described in this section and
1554 in the provisions creating such credit or incentive.

1555 (4) (a) A credit or incentive may be transferred after a
1556 merger or acquisition to the surviving or acquiring entity.

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1557 (b) An entity treated as a partnership or a disregarded
1558 entity may transfer a credit or incentive to its partners,
1559 members, or parent entity.

1560 (c) A corporation may transfer a credit or incentive to
1561 other members of its affiliated group of corporations as defined
1562 in s. 220.03(1)(b).

1563 (5) If a credit or incentive is reduced as a result of an
1564 examination or audit by an applicable agency, such deficiency or
1565 repayment shall be recovered from the first person or the
1566 surviving or acquiring entity to have claimed such credit up to
1567 the amount of credit taken. Any subsequent deficiency or
1568 repayment shall be assessed against any person acquiring and
1569 claiming such credit, or in the case of multiple succeeding
1570 persons, in the order of credit succession.

1571 (6) A person may not transfer a credit or incentive if the
1572 transferee receiving the credit or incentive is not subject to
1573 the tax for which the credit or incentive is allowed or is
1574 unable to otherwise use such credit or incentive.

1575 (7) Each agency may adopt rules related to such agency's
1576 administration of a credit or other incentive necessary to
1577 implement and administer this section, including rules, forms,
1578 specific procedures, guidelines for transferring and claiming a
1579 credit or incentive, and the method by which a transferor or
1580 transferee shall notify the agency of the transfer of the credit
1581 or incentive.

1582 (8) This section does not apply to the credit established
1583 in s. 220.186.

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1584 Section 21. Subsection (2) of section 257.193, Florida
1585 Statutes, is amended to read:

1586 257.193 Community Libraries in Caring Program.--

1587 (2) The purpose of the Community Libraries in Caring
1588 Program is to assist libraries in rural communities, as defined
1589 in s. 288.0656(2) ~~(b)~~ and subject to the provisions of s.
1590 288.06561, to strengthen their collections and services, improve
1591 literacy in their communities, and improve the economic
1592 viability of their communities.

1593 Section 22. Section 288.019, Florida Statutes, is amended
1594 to read:

1595 288.019 Rural considerations in grant review and
1596 evaluation processes.--Notwithstanding any other law, and to the
1597 fullest extent possible, the member agencies and organizations
1598 of the Rural Economic Development Initiative (REDI) as defined
1599 in s. 288.0656(6) (a) shall review all grant and loan application
1600 evaluation criteria to ensure the fullest access for rural
1601 counties as defined in s. 288.0656(2) ~~(b)~~ to resources available
1602 throughout the state.

1603 (1) Each REDI agency and organization shall review all
1604 evaluation and scoring procedures and develop modifications to
1605 those procedures which minimize the impact of a project within a
1606 rural area.

1607 (2) Evaluation criteria and scoring procedures must
1608 provide for an appropriate ranking based on the proportionate
1609 impact that projects have on a rural area when compared with
1610 similar project impacts on an urban area.

1611 (3) Evaluation criteria and scoring procedures must
 1612 recognize the disparity of available fiscal resources for an
 1613 equal level of financial support from an urban county and a
 1614 rural county.

1615 (a) The evaluation criteria should weight contribution in
 1616 proportion to the amount of funding available at the local
 1617 level.

1618 (b) In-kind match should be allowed and applied as
 1619 financial match when a county is experiencing financial distress
 1620 through elevated unemployment at a rate in excess of the state's
 1621 average by 5 percentage points or because of the loss of its ad
 1622 valorem base.

1623 (4) For existing programs, the modified evaluation
 1624 criteria and scoring procedure must be delivered to the Office
 1625 of Tourism, Trade, and Economic Development for distribution to
 1626 the REDI agencies and organizations. The REDI agencies and
 1627 organizations shall review and make comments. Future rules,
 1628 programs, evaluation criteria, and scoring processes must be
 1629 brought before a REDI meeting for review, discussion, and
 1630 recommendation to allow rural counties fuller access to the
 1631 state's resources.

1632 Section 23. Paragraph (d) of subsection (15) of section
 1633 627.6699, Florida Statutes, is amended to read:

1634 627.6699 Employee Health Care Access Act.--

1635 (15) SMALL EMPLOYERS ACCESS PROGRAM.--

1636 (d) Eligibility.--

1637 1. Any small employer that is actively engaged in
 1638 business, has its principal place of business in this state,

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1639 employs up to 25 eligible employees on business days during the
 1640 preceding calendar year, employs at least 2 employees on the
 1641 first day of the plan year, and has had no prior coverage for
 1642 the last 6 months may participate.

1643 2. Any municipality, county, school district, or hospital
 1644 employer located in a rural community as defined in s.
 1645 288.0656(2) ~~(b)~~ may participate.

1646 3. Nursing home employers may participate.

1647 4. Each dependent of a person eligible for coverage is
 1648 also eligible to participate.

1649

1650 Any employer participating in the program must do so until the
 1651 end of the term for which the carrier providing the coverage is
 1652 obligated to provide such coverage to the program. Coverage for
 1653 a small employer group that ceases to meet the eligibility
 1654 requirements of this section may be terminated at the end of the
 1655 policy period for which the necessary premiums have been paid.

1656 Section 24. This act shall take effect July 1, 2009.