

1                   A bill to be entitled  
2           An act relating to economic development; amending s.  
3           125.045, F.S.; requiring an agency or entity that receives  
4           county funds for economic development purposes pursuant to  
5           a contract to submit a report on the use of the funds;  
6           requiring the county to include the report in its annual  
7           financial audit; requiring counties to report on the  
8           provision of economic development incentives to businesses  
9           to the Legislative Committee on Intergovernmental  
10          Relations; amending s. 166.021, F.S.; requiring an agency  
11          or entity that receives municipal funds for economic  
12          development purposes pursuant to a contract to submit a  
13          report on the use of the funds; requiring the municipality  
14          to include the report in its annual financial audit;  
15          requiring municipalities to report on the provision of  
16          economic development incentives to businesses to the  
17          Legislative Committee on Intergovernmental Relations;  
18          amending s. 220.02, F.S.; providing for the jobs for the  
19          unemployed tax credit to be taken against the corporate  
20          income tax or the franchise tax after other existing  
21          credits are taken; amending s. 220.191, F.S.; redefining  
22          the terms "qualifying business" and "qualifying project"  
23          for purposes of the capital investment tax credit;  
24          providing for the amount of the credit to diminish over a  
25          10-year period; conforming cross-references; providing  
26          that a business seeking the tax credit has the  
27          responsibility of demonstrating qualification for the  
28          credit to the Department of Revenue and the Office of

29 | Tourism, Trade, and Economic Development; authorizing the  
30 | payment of a prorated tax credit under certain  
31 | circumstances; providing that a business that receives a  
32 | capital investment tax credit is not eligible for a tax  
33 | refund under the qualified target industry tax refund  
34 | program; creating s. 220.1896, F.S.; creating the Jobs for  
35 | the Unemployed Tax Credit Program to provide corporate  
36 | income tax credits to businesses that provide full-time  
37 | employment to persons who have been unemployed for at  
38 | least 6 months; defining terms; requiring businesses to  
39 | apply to the Office of Tourism, Trade, and Economic  
40 | Development to claim the credit; limiting the amount of  
41 | tax credits that may be approved annually; imposing a  
42 | monetary penalty and criminal penalties for fraudulently  
43 | claiming a tax credit; authorizing unused credits to be  
44 | carried over to subsequent years; requiring the Office of  
45 | Tourism, Trade, and Economic Development to adopt rules  
46 | governing the manner and form of applications; requiring  
47 | the Agency for Workforce Innovation to notify a person by  
48 | letter upon exhaustion of unemployment compensation  
49 | benefits that a tax credit may be available to the  
50 | person's future employer; providing that the letter may be  
51 | used to establish that a person is a qualified employee  
52 | and that a business is entitled to a tax credit;  
53 | authorizing the Agency for Workforce Innovation to adopt  
54 | rules; amending s. 288.095, F.S.; increasing the amount of  
55 | tax refund payments available to pay the state's share of  
56 | refunds under the qualified defense contractor and space

57 flight business tax refund program and the tax refund  
58 program for qualified target industry businesses; creating  
59 s. 288.097, F.S.; creating the Jobs for Florida Revolving  
60 Loan Program within the Office of Tourism, Trade, and  
61 Economic Development; defining terms; authorizing the  
62 Office of Tourism, Trade, and Economic Development to  
63 enter into agreements with certain certified development  
64 corporations to serve as loan administrators; authorizing  
65 loan administrators to issue loans to small businesses for  
66 certain purposes; prohibiting a loan administrator from  
67 having certain conflicts of interest; requiring loan  
68 administrators to adhere to rigorous ethical standards;  
69 specifying the compensation of loan administrators;  
70 providing an application process to apply for a loan;  
71 specifying loan criteria, including maximum loan amounts,  
72 term of loans, and interest rates; creating a tax  
73 exemption for certain documents or instruments used in  
74 connection with a loan; requiring that loan administrators  
75 submit quarterly reports of their activities to the Office  
76 of Tourism, Trade, and Economic Development; requiring the  
77 Office of Tourism, Trade, and Economic Development to  
78 submit annual reports of information relating to the  
79 program to the Governor, the President of the Senate, and  
80 the Speaker of the House of Representatives; providing for  
81 the unexpended balances of appropriations to the program  
82 to remain in the program; requiring the Office of  
83 Financial Regulation to review the activities of a loan  
84 administrator and prepare a report of the findings from

85 | the review; requiring the Office of Financial Regulation  
86 | to issue a report to the Governor, the President of the  
87 | Senate, and the Speaker of the House of Representatives  
88 | which contains a compilation of data from its reviews of  
89 | loan administrators; requiring the Office of Tourism,  
90 | Trade, and Economic Development to adopt rules to  
91 | administer the program; prohibiting the issuance of loans  
92 | after a certain date; providing for future expiration of  
93 | the program; amending s. 288.125, F.S.; redefining the  
94 | term "entertainment industry" to include digital media  
95 | studios and digital media projects; amending s. 288.1251,  
96 | F.S.; requiring the Office of Film and Entertainment to  
97 | update its strategic plan every 5 years; deleting  
98 | requirements for the Office of Film and Entertainment to  
99 | represent certain decisionmakers within the entertainment  
100 | industry and to act as a liaison between entertainment  
101 | industry producers and labor organizations; amending s.  
102 | 288.1252, F.S.; deleting obsolete provisions relating to  
103 | the appointment of initial members of the Film and  
104 | Entertainment Advisory Council; amending s. 288.1253,  
105 | F.S.; eliminating provisions authorizing the payment of  
106 | travel expenses to persons other than employees of the  
107 | Office of Film and Entertainment, the Governor and  
108 | Lieutenant Governor, and security staff; providing for the  
109 | payment of travel expenses through reimbursements;  
110 | amending s. 288.1258, F.S.; requiring the Office of Film  
111 | and Entertainment to include in its records the ratio of  
112 | tax exemptions and incentives to the estimated funds

113 | expended by a certified production; amending s. 290.00677,  
114 | F.S.; conforming references to rural communities in  
115 | provisions for tax credits in rural enterprise zones;  
116 | amending s. 373.441, F.S.; requiring the Department of  
117 | Environmental Protection to adopt rules that authorize a  
118 | local government to petition the Governor and Cabinet for  
119 | certain delegation requests; requiring the Department of  
120 | Environmental Protection to detail the statutes or rules  
121 | that were not satisfied by a local government that made a  
122 | request for delegation and to detail actions that could be  
123 | taken to allow for delegation; authorizing a local  
124 | government to petition the Governor and Cabinet to review  
125 | the denial of a delegation request; requiring certain  
126 | counties and municipalities to apply for delegation by a  
127 | certain date to require permits similar to an  
128 | environmental resource permit; requiring the Office of  
129 | Program Policy Analysis and Government Accountability to  
130 | review the Florida Enterprise Zone Act and submit a report  
131 | of its findings and recommendations to the Governor, the  
132 | President of the Senate, and the Speaker of the House of  
133 | Representatives; extending certain water-related permits  
134 | issued by the Department of Environmental Protection or  
135 | water management districts pursuant to ch. 373, F.S., and  
136 | certain local-government issued development orders and  
137 | building permits; amending s. 47 of chapter 2009-82, Laws  
138 | of Florida; delaying the expiration of the Florida  
139 | Homebuyer Opportunity Program; providing an effective  
140 | date.

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

Section 1. Subsections (4) and (5) are added to section 125.045, Florida Statutes, is amended to read:

125.045 County economic development powers.—

(4) A contract between the governing body of a county or other entity engaged in economic development activities on behalf of the county and an economic development agency must require the agency or entity receiving county funds to submit a report to the governing body of the county detailing how the county funds are spent and detailing the results of the economic development agency's or entity's efforts on behalf of the county. The county shall include the report as an addendum to the county's annual financial audit.

(5) (a) By December 1 of each year, beginning in 2010, each county shall report to the Legislative Committee on Intergovernmental Relations the economic development incentives given to any business during the county's previous fiscal year. Economic development incentives include:

1. Direct financial incentives of monetary assistance provided to a business from the county or through an organization authorized by the county. Such incentives include grants, loans, equity investments, loan insurance and guarantees, and training subsidies.

2. Indirect incentives in the form of grants and loans provided to businesses and community organizations that provide support to businesses or promote business investment or

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169 development.

170 3. Fee-based or tax-based incentives, including credits,  
171 refunds, exemptions, and property tax abatement or assessment  
172 reductions.

173 4. Below-market rate leases or deeds for real property.

174 5. Any other inducement provided to a business in order  
175 for the business to create or retain jobs, relocate to or remain  
176 in the county, or expand its current operations in the county.

177 (b) A county shall report its economic development  
178 incentives in the format specified by the Legislative Committee  
179 on Intergovernmental Relations.

180 (c) The Legislative Committee on Intergovernmental  
181 Relations shall compile the economic development incentives  
182 provided by each county in a manner that shows the total of each  
183 class of economic development incentives provided by each county  
184 and all counties.

185 (d) If a county does not provide any economic development  
186 incentives during its previous fiscal year, the governing body  
187 of the county must report to the Legislative Committee on  
188 Intergovernmental Relations that the county did not provide any  
189 incentives.

190 Section 2. Paragraph (d) of subsection (9) of section  
191 166.021, Florida Statutes, is amended and redesignated as  
192 paragraph (f), and new paragraphs (d) and (e) are added to that  
193 subsection, to read:

194 166.021 Powers.—

195 (9)

196 (d) A contract between the governing body of a

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197 municipality or other entity engaged in economic development  
198 activities on behalf of the municipality and an economic  
199 development agency must require the agency or entity receiving  
200 municipal funds to submit a report to the governing body of the  
201 municipality detailing how the municipal funds were spent and  
202 detailing the results of the economic development agency's or  
203 entity's efforts on behalf of the municipality. The municipality  
204 shall include the report as an addendum to the municipality's  
205 annual financial audit.

206 (e)1. By December 1 of each year, beginning in 2010, each  
207 municipality having annual revenues or expenditures greater than  
208 \$250,000 shall report to the Legislative Committee on  
209 Intergovernmental Relations the economic development incentives  
210 given to any business during the municipality's previous fiscal  
211 year. Economic development incentives include:

212 a. Direct financial incentives of monetary assistance  
213 provided to a business from the municipality or through an  
214 organization authorized by the municipality. Such incentives  
215 include grants, loans, equity investments, loan insurance and  
216 guarantees, and training subsidies.

217 b. Indirect incentives in the form of grants and loans  
218 provided to businesses and community organizations that provide  
219 support to businesses or promote business investment or  
220 development.

221 c. Fee-based or tax-based incentives, including credits,  
222 refunds, exemptions, and property tax abatement or assessment  
223 reductions.

224 d. Below-market rate leases or deeds for real property.



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225 e. Any other inducement provided to a business in order  
226 for the business to create or retain jobs, relocate to or remain  
227 in the municipality, or expand its current operations in the  
228 municipality.

229 2. A municipality shall report its economic development  
230 incentives in the format specified by the Legislative Committee  
231 on Intergovernmental Relations.

232 3. The Legislative Committee on Intergovernmental  
233 Relations shall compile the economic development incentives  
234 provided by each municipality in a manner that shows the total  
235 of each class of economic development incentives provided by  
236 each municipality and all municipalities.

237 4. If a municipality does not provide any economic  
238 development incentives during its previous fiscal year, the  
239 governing body of the municipality must report to the  
240 Legislative Committee on Intergovernmental Relations that the  
241 municipality did not provide any incentives.

242 (f) ~~(d)~~ Nothing contained in This subsection does not limit  
243 shall be construed as a limitation on the home rule powers  
244 granted by the State Constitution to ~~for~~ municipalities.

245 Section 3. Subsection (8) of section 220.02, Florida  
246 Statutes, is amended to read:

247 220.02 Legislative intent.—

248 (8) It is the intent of the Legislature that credits  
249 against either the corporate income tax or the franchise tax be  
250 applied in the following order: those enumerated in s. 631.828,  
251 those enumerated in s. 220.191, those enumerated in s. 220.181,  
252 those enumerated in s. 220.183, those enumerated in s. 220.182,

253 those enumerated in s. 220.1895, those enumerated in s. 221.02,  
 254 those enumerated in s. 220.184, those enumerated in s. 220.186,  
 255 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
 256 those enumerated in s. 220.185, those enumerated in s. 220.187,  
 257 those enumerated in s. 220.192, those enumerated in s. 220.193,  
 258 ~~and~~ those enumerated in s. 288.9916, and those enumerated in s.  
 259 220.1896.

260 Section 4. Section 220.191, Florida Statutes, is amended  
 261 to read:

262 220.191 Capital investment tax credit.—

263 (1) DEFINITIONS.—For purposes of this section:

264 (a) "Commencement of operations" means the beginning of  
 265 active operations by a qualifying business of the principal  
 266 function for which a qualifying project was constructed.

267 (b) "Cumulative capital investment" means the total  
 268 capital investment in land, buildings, and equipment made in  
 269 connection with a qualifying project during the period from the  
 270 beginning of construction of the project to the commencement of  
 271 operations.

272 (c) "Eligible capital costs" means all expenses incurred  
 273 by a qualifying business in connection with the acquisition,  
 274 construction, installation, and equipping of a qualifying  
 275 project during the period from the beginning of construction of  
 276 the project to the commencement of operations, including, but  
 277 not limited to:

278 1. The costs of acquiring, constructing, installing,  
 279 equipping, and financing a qualifying project, including all  
 280 obligations incurred for labor and obligations to contractors,

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281 subcontractors, builders, and materialmen.

282 2. The costs of acquiring land or rights to land and any  
283 cost incidental thereto, including recording fees.

284 3. The costs of architectural and engineering services,  
285 including test borings, surveys, estimates, plans and  
286 specifications, preliminary investigations, environmental  
287 mitigation, and supervision of construction, as well as the  
288 performance of all duties required by or consequent to the  
289 acquisition, construction, installation, and equipping of a  
290 qualifying project.

291 4. The costs associated with the installation of fixtures  
292 and equipment; surveys, including archaeological and  
293 environmental surveys; site tests and inspections; subsurface  
294 site work and excavation; removal of structures, roadways, and  
295 other surface obstructions; filling, grading, paving, and  
296 provisions for drainage, storm water retention, and installation  
297 of utilities, including water, sewer, sewage treatment, gas,  
298 electricity, communications, and similar facilities; and offsite  
299 construction of utility extensions to the boundaries of the  
300 property.

301  
302 Eligible capital costs shall not include the cost of any  
303 property previously owned or leased by the qualifying business.

304 (d) "Income generated by or arising out of the qualifying  
305 project" means the qualifying project's annual taxable income as  
306 determined by generally accepted accounting principles and under  
307 s. 220.13.

308 (e) "Jobs" means full-time equivalent positions, as that

309 term is consistent with terms used by the Agency for Workforce  
 310 Innovation and the United States Department of Labor for  
 311 purposes of unemployment tax administration and employment  
 312 estimation, resulting directly from a project in this state. The  
 313 term does not include temporary construction jobs involved in  
 314 the construction of the project facility.

315 (f) "Office" means the Office of Tourism, Trade, and  
 316 Economic Development.

317 (g) "Qualifying business" means a business that is  
 318 designated as a qualified target industry business pursuant to  
 319 s. 288.106(1)(g), which establishes a qualifying project in this  
 320 state, and which is certified by the office to receive tax  
 321 credits pursuant to this section.

322 (h) "Qualifying project" means:

323 1. A new or expanding facility in this state which creates  
 324 at least 50 ~~100~~ new jobs in this state, pays an annual average  
 325 wage of at least 130 percent of the average private sector wage  
 326 in the area as defined in s. 288.106(1)(b), makes a cumulative  
 327 capital investment of at least \$25 million in this state, and is  
 328 a qualified target industry business pursuant to s.

329 ~~288.106(1)(g) in one of the high-impact sectors identified by~~  
 330 ~~Enterprise Florida, Inc., and certified by the office pursuant~~  
 331 ~~to s. 288.108(6), including, but not limited to, aviation,~~  
 332 ~~aerospace, automotive, and silicon technology industries; or~~

333 2. ~~A new or expanded facility in this state which is~~  
 334 ~~engaged in a target industry designated pursuant to the~~  
 335 ~~procedure specified in s. 288.106(1)(o) and which is induced by~~  
 336 ~~this credit to create or retain at least 1,000 jobs in this~~

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337 ~~state, provided that at least 100 of those jobs are new, pay an~~  
338 ~~annual average wage of at least 130 percent of the average~~  
339 ~~private sector wage in the area as defined in s. 288.106(1), and~~  
340 ~~make a cumulative capital investment of at least \$100 million~~  
341 ~~after July 1, 2005. Jobs may be considered retained only if~~  
342 ~~there is significant evidence that the loss of jobs is imminent.~~  
343 ~~Notwithstanding subsection (2), annual credits against the tax~~  
344 ~~imposed by this chapter shall not exceed 50 percent of the~~  
345 ~~increased annual corporate income tax liability or the premium~~  
346 ~~tax liability generated by or arising out of a project~~  
347 ~~qualifying under this subparagraph. A facility that qualifies~~  
348 ~~under this subparagraph for an annual credit against the tax~~  
349 ~~imposed by this chapter may take the tax credit for a period not~~  
350 ~~to exceed 5 years; or~~

351 2.3. A new or expanded headquarters facility in this state  
352 which locates in an enterprise zone and brownfield area and is  
353 induced by this credit to create at least 1,500 jobs that ~~which~~  
354 on average pay at least 200 percent of the statewide average  
355 annual private sector wage, as published by the Agency for  
356 Workforce Innovation or its successor, and which new or expanded  
357 headquarters facility makes a cumulative capital investment in  
358 this state of at least \$250 million.

359 (2) (a) An annual credit against the tax imposed by this  
360 chapter shall be granted to any qualifying business in an amount  
361 equal to a diminishing percentage ~~5 percent~~ of the eligible  
362 capital costs generated by a qualifying project during a 10-  
363 year, ~~for a period not to exceed 20 years~~ beginning with the  
364 commencement of operations of the project. The credit shall be

365 awarded as follows: 15 percent of the eligible capital costs  
 366 each year in years 1 through 3; 10 percent each year in years 4  
 367 through 7; and 5 percent each year in years 8 through 10. Unless  
 368 assigned as described in this subsection, the tax credit shall  
 369 be granted against only the corporate income tax liability or  
 370 the premium tax liability generated by or arising out of the  
 371 qualifying project, and the sum of all tax credits provided  
 372 pursuant to this section may ~~shall~~ not exceed 100 percent of the  
 373 eligible capital costs of the project. In no event may any  
 374 credit granted under this section be carried forward or backward  
 375 by any qualifying business with respect to a subsequent or prior  
 376 year. The annual tax credit granted under this section may ~~shall~~  
 377 not exceed the following percentages of the annual corporate  
 378 income tax liability or the premium tax liability generated by  
 379 or arising out of a qualifying project:

380 1. One hundred percent for a qualifying project which  
 381 results in a cumulative capital investment of at least \$100  
 382 million.

383 2. Seventy-five percent for a qualifying project which  
 384 results in a cumulative capital investment of at least \$50  
 385 million but less than \$100 million.

386 3. Fifty percent for a qualifying project which results in  
 387 a cumulative capital investment of at least \$25 million but less  
 388 than \$50 million.

389 (b) A qualifying project that ~~which~~ results in a  
 390 cumulative capital investment of less than \$25 million is not  
 391 eligible for the capital investment tax credit. However, an  
 392 insurance company claiming a credit against premium tax

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393 liability under this program is ~~shall~~ not be required to pay any  
394 additional retaliatory tax levied pursuant to s. 624.5091 as a  
395 result of claiming such credit. Because credits under this  
396 section are available to an insurance company, s. 624.5091 does  
397 not limit such credit in any manner.

398 (c) A qualifying business that establishes a qualifying  
399 project that includes locating a new solar panel manufacturing  
400 facility in this state which ~~that~~ generates a minimum of 400  
401 jobs within 6 months after commencement of operations with an  
402 average salary of at least \$50,000 may assign or transfer the  
403 annual credit, or any portion thereof, granted under this  
404 section to any other business. However, the amount of the tax  
405 credit that may be transferred in any year shall be the lesser  
406 of the qualifying business's state corporate income tax  
407 liability for that year, as limited by the percentages  
408 applicable under paragraph (a) and as calculated prior to taking  
409 any credit pursuant to this section, or the credit amount  
410 granted for that year. A business receiving the transferred or  
411 assigned credits may use the credits only in the year received,  
412 and the credits may not be carried forward or backward. To  
413 perfect the transfer, the transferor shall provide the  
414 department with a written transfer statement notifying the  
415 department of the transferor's intent to transfer the tax  
416 credits to the transferee; the date the transfer is effective;  
417 the transferee's name, address, and federal taxpayer  
418 identification number; the tax period; and the amount of tax  
419 credits to be transferred. The department shall, upon receipt of  
420 a transfer statement conforming to the requirements of this

421 paragraph, provide the transferee with a certificate reflecting  
 422 the tax credit amounts transferred. A copy of the certificate  
 423 must be attached to each tax return for which the transferee  
 424 seeks to apply such tax credits.

425 (3)(a) Notwithstanding subsection (2), an annual credit  
 426 against the tax imposed by this chapter shall be granted to a  
 427 qualifying business that ~~which~~ establishes a qualifying project  
 428 pursuant to subparagraph (1)(h)2. ~~(1)(h)3.~~, in an amount equal  
 429 to the lesser of \$15 million or 5 percent of the eligible  
 430 capital costs made in connection with a qualifying project, for  
 431 a period not to exceed 20 years beginning with the commencement  
 432 of operations of the project. The tax credit shall be granted  
 433 against the corporate income tax liability of the qualifying  
 434 business and as further provided in paragraph (c). The total tax  
 435 credit provided pursuant to this subsection shall be equal to no  
 436 more than 100 percent of the eligible capital costs of the  
 437 qualifying project.

438 (b) If the credit granted under this subsection is not  
 439 fully used in any one year because of insufficient tax liability  
 440 on the part of the qualifying business, the unused amount may be  
 441 carried forward for a period not to exceed 20 years after the  
 442 commencement of operations of the project. The carryover credit  
 443 may be used in a subsequent year when the tax imposed by this  
 444 chapter for that year exceeds the credit for which the  
 445 qualifying business is eligible in that year under this  
 446 subsection after applying the other credits and unused  
 447 carryovers in the order provided by s. 220.02(8).

448 (c) The credit granted under this subsection may be used



449 | in whole or in part by the qualifying business or any  
 450 | corporation that is ~~either~~ a member of that qualifying  
 451 | business's affiliated group of corporations, is a related entity  
 452 | taxable as a cooperative under subchapter T of the Internal  
 453 | Revenue Code, or, if the qualifying business is an entity  
 454 | taxable as a cooperative under subchapter T of the Internal  
 455 | Revenue Code, is related to the qualifying business. Any entity  
 456 | related to the qualifying business may continue to file as a  
 457 | member of a Florida-nexus consolidated group pursuant to a prior  
 458 | election made under s. 220.131(1), Florida Statutes (1985), even  
 459 | if the parent of the group changes due to a direct or indirect  
 460 | acquisition of the former common parent of the group. Any credit  
 461 | may ~~can~~ be used by any of the affiliated companies or related  
 462 | entities referenced in this paragraph to the same extent as it  
 463 | could have been used by the qualifying business. However, any  
 464 | such use does ~~shall~~ not operate to increase the amount of the  
 465 | credit or extend the period within which the credit must be  
 466 | used.

467 | (4) Prior to receiving tax credits pursuant to this  
 468 | section, a qualifying business must achieve and maintain the  
 469 | minimum employment goals beginning with the commencement of  
 470 | operations at a qualifying project and continuing each year  
 471 | thereafter during which tax credits are available pursuant to  
 472 | this section. However, the office may approve a prorated tax  
 473 | credit amount for a qualifying business that satisfies the  
 474 | capital investment and average wage requirements but has not met  
 475 | the employment requirements because of market conditions. The  
 476 | prorated tax refund shall be calculated by multiplying the tax

477 refund amount for which the qualifying business would have been  
 478 eligible if all applicable requirements had been satisfied by  
 479 the percentage of the average employment specified in the tax  
 480 refund agreement which was actually achieved.

481 (5) Applications shall be reviewed and certified pursuant  
 482 to s. 288.061. The office, upon a recommendation by Enterprise  
 483 Florida, Inc., shall first certify a business as eligible to  
 484 receive tax credits pursuant to this section prior to the  
 485 commencement of operations of a qualifying project, and such  
 486 certification shall be transmitted to the Department of Revenue.  
 487 Upon receipt of the certification, the Department of Revenue  
 488 shall enter into a written agreement with the qualifying  
 489 business specifying, at a minimum, the method by which income  
 490 generated by or arising out of the qualifying project will be  
 491 determined.

492 (6) The office, in consultation with Enterprise Florida,  
 493 Inc., may ~~is authorized to~~ develop the necessary guidelines and  
 494 application materials for the certification process described in  
 495 subsection(5).

496 (7) ~~It shall be the responsibility of~~ The qualifying  
 497 business has the responsibility to affirmatively demonstrate to  
 498 the satisfaction of the department and the office ~~of Revenue~~  
 499 that such business meets the job creation and capital investment  
 500 requirements of this section.

501 (8) The department ~~of Revenue~~ may specify by rule the  
 502 methods by which a qualifying project's pro forma annual taxable  
 503 income is determined.

504 (9) A business that receives a tax credit under this

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505 section is not eligible for a tax refund under the tax refund  
506 program for qualified target industry businesses provided in s.  
507 288.106.

508 Section 5. Section 220.1896, Florida Statutes, is created  
509 to read:

510 220.1896 Jobs for the Unemployed Tax Credit Program.—

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

512 (a) "Eligible business" means a business that is subject  
513 to the tax imposed by this chapter and is a target industry  
514 business as defined in s. 288.106(1)(o).

515 (b) "Office" means the Office of Tourism, Trade, and  
516 Economic Development.

517 (c) "Qualified employee" means any person who:

518 1. Was unemployed for at least 6 months before being  
519 employed by an eligible business.

520 2. Received state unemployment compensation benefits  
521 pursuant to chapter 443.

522 3. Performs duties connected with the operations of an  
523 eligible business on a regular, full-time basis for an average  
524 of at least 36 hours per week for at least 12 months before an  
525 eligible business files for the tax credit.

526 (2) An eligible business shall receive a \$1,000 tax credit  
527 per year for each qualified employee for a maximum of 2 tax  
528 years. An eligible business may apply for a tax credit under  
529 this section at any time it is entitled to such credit.

530 (3)(a) In order to claim the credit under this section, an  
531 eligible business must file an application under oath with the  
532 office which includes the name and address of the eligible

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533 business, relevant employment information, and any other  
534 information necessary to process the application.

535 (b) Applications shall be reviewed and certified pursuant  
536 to s. 288.061.

537 (c) The maximum amount of tax credits under this section  
538 that may be approved during a calendar year is \$5 million.  
539 Applications shall be considered for approval in the order in  
540 which they are received without regard to whether the credit is  
541 for a new or existing business. This limit applies to the value  
542 of the credit as contained in approved applications. Approved  
543 credits may be taken in the time and manner allowed pursuant to  
544 this section.

545 (4) If the application is not sufficient to support the  
546 tax credit authorized in this section, the office shall deny the  
547 credit and notify the business of the denial. The business may  
548 reapply for the credit within 3 months after notification of the  
549 denial.

550 (5) The applicant for a tax credit has the responsibility  
551 to affirmatively demonstrate to the satisfaction of the  
552 department and the office that it meets the requirements of this  
553 section.

554 (6) A person who fraudulently claims the credit is liable  
555 for repayment of the credit plus a mandatory penalty of 100  
556 percent of the credit. Such person also commits a misdemeanor of  
557 the second degree, punishable as provided in s. 775.082 or s.  
558 775.083.

559 (7) A corporation may take the credit under this section  
560 against its corporate income tax liability. If any credit

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561 granted under this section is not fully used in the first year  
562 in which it becomes available, the unused amount may be carried  
563 forward for a period not to exceed 5 years. The carryover credit  
564 may be used in a subsequent year when the tax imposed by this  
565 chapter for such year exceeds the credit for such year under  
566 this section after applying the other credits and unused credit  
567 carryovers in the order provided in s. 220.02(8).

568 (8) The office shall adopt rules governing the manner and  
569 form of applications for the tax credit. The office may  
570 establish guidelines for making an affirmative showing of  
571 qualification for the credit under this section.

572 (9) The Agency for Workforce Innovation shall notify a  
573 person receiving state unemployment compensation benefits that a  
574 tax benefit under this section may be available to his or her  
575 future employer. The letter must include the date of the last  
576 day the person was employed, if available, and the date on which  
577 the person became eligible to receive unemployment compensation  
578 benefits. The notice may be used by an employer to establish  
579 that a person is a qualified employee and entitled to the tax  
580 credit under this section. The Agency for Workforce Innovation  
581 may adopt rules to administer this subsection.

582 Section 6. Paragraph (a) of subsection (3) of section  
583 288.095, Florida Statutes, is amended to read:

584 288.095 Economic Development Trust Fund.—

585 (3) (a) The Office of Tourism, Trade, and Economic  
586 Development may approve applications for certification pursuant  
587 to ss. 288.1045(3) and 288.106. ~~However, the total state share~~  
588 ~~of tax refund payments scheduled in all active certifications~~

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589 ~~for fiscal year 2001-2002 may not exceed \$30 million.~~ The total  
590 state share of tax refund payments for active certifications for  
591 each subsequent fiscal year may not exceed \$100 ~~\$35~~ million.

592 Section 7. Section 288.097, Florida Statutes, is created  
593 to read:

594 288.097 Jobs for Florida Revolving Loan Program.—

595 (1) PURPOSE.—The Jobs for Florida Revolving Loan Program  
596 is created within the Office of Tourism, Trade, and Economic  
597 Development. The purpose of the program is to provide short-term  
598 financing to qualified small businesses to hire, retain, or  
599 train employees; to supply inventory; or to make capital or  
600 telecommunications improvements that are linked to employment.  
601 The goals of the program are to enable small businesses to  
602 remain competitive by assisting them in obtaining financing for  
603 their continued operation or expansion; supporting the skilled  
604 workforce in this state; and creating a positive return on the  
605 state's investment.

606 (2) DEFINITIONS.—As used in this section, the term:

607 (a) "Loan administrator" means a certified development  
608 corporation that is selected the Office of Tourism, Trade, and  
609 Economic Development to participate in the Jobs for Florida  
610 Revolving Loan Program.

611 (b) "Office" means the Office of Tourism, Trade, and  
612 Economic Development.

613 (c) "Small business" means a Florida-based business that  
614 has 50 or fewer full-time employees and that meets the  
615 requirements for a federal 504 loan offered through the United  
616 States Small Business Administration.

617 (3) LOAN PROCEEDS.—The proceeds of a loan authorized under  
618 the program may be used to:

619 (a) Hire, retain, or retrain employees;

620 (b) Install or provide access to telecommunications  
621 services, energy sources, or other utilities;

622 (c) Resupply inventory, including payment of  
623 transportation or shipping costs related to the resupply; or

624 (d) Make capital improvements or provide working capital  
625 to make expenditures necessary to employ, hire, retain, or  
626 retrain employees.

627 (4) SELECTION OF LOAN ADMINISTRATORS.—

628 (a) The office may enter into agreements with nonprofit,  
629 Florida-based certified development corporations certified  
630 pursuant to 15 U.S.C. s. 697 to provide loans to qualified small  
631 businesses as loan administrators. To be eligible to participate  
632 in the program as a loan administrator, a certified development  
633 corporation also must have 5 years of verifiable experience of  
634 lending to businesses in this state and sufficient staff and  
635 expertise to conduct the loan-making process.

636 (b) Each certified development corporation applying to  
637 become a loan administrator must submit an application to the  
638 office which includes:

639 1. A plan for its proposed lending activities under the  
640 program, including, but not limited to, a description of its  
641 underwriting, credit policies and procedures, credit decision  
642 processes, monitoring policies and procedures, collection  
643 practices, and outreach efforts.

644 2. Samples of loan documentation in use by the certified

645 development corporation on the date of its application.

646 3. A detailed description and supporting documentation of  
647 the nature of the partnerships that the certified development  
648 corporation has with local or regional economic and business  
649 development organizations.

650 (c) The office shall enter into a grant agreement with  
651 each certified development corporation selected to participate  
652 in the program as a loan administrator. Each grant agreement  
653 must specify the aggregate amount of the loans which the loan  
654 administrator may award. The term of the grant agreement must be  
655 at least 5 years, except that the office may terminate an  
656 agreement earlier if the loan administrator fails to meet  
657 minimum performance standards set by the office. The grant  
658 agreement may be amended by mutual consent of both parties.

659 (5) CONFLICTS OF INTEREST.—

660 (a) A loan administrator may not award a loan to an  
661 applicant who serves on its board of directors, who is an  
662 employee of the loan administrator, or who has a contractual  
663 business arrangement with any member of the loan administrator's  
664 board of directors or employees.

665 (b) A loan administrator shall establish and follow  
666 rigorous standards for ethical conduct. Such standards must  
667 identify and prohibit conduct that may create a conflict of  
668 interest.

669 (6) DISBURSEMENT TO LOAN ADMINISTRATORS.—The office shall  
670 submit a list of loan administrators participating in the  
671 program to the Chief Financial Officer. The appropriations to  
672 fund the loans that may be made under the program shall be



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673 maintained in the State Treasury until the funds are needed to  
674 make the loans. The State Treasury may not disburse to a loan  
675 administrator more than the aggregate amount of the loans  
676 authorized in the grant agreement and may not disburse more than  
677 50 percent of the aggregate amount of the loans authorized in  
678 the grant agreement in the first year of a grant agreement.

679 (7) COMPENSATION OF LOAN ADMINISTRATORS.—

680 (a) A loan administrator is entitled to receive a loan  
681 origination fee, payable at closing, equal to 1 percent of each  
682 loan issued by the loan administrator and a servicing fee of  
683 0.625 percent per annum of the loan's outstanding principal  
684 balance, payable monthly. During the first 12 months of the  
685 loan, the servicing fee shall be paid from a disbursement from  
686 the Economic Development Trust Fund. The loan administrator  
687 shall subsequently collect the servicing fee from payments made  
688 by the borrower, deducting the fee from payments for principal.  
689 The loan administrator may also collect reasonable, industry-  
690 standard loan closing costs from the borrower.

691 (b) A loan administrator, after collecting the servicing  
692 fee pursuant to paragraph (a), shall remit the borrower's  
693 collected interest, principal payment, and charges for late  
694 payments to the State Treasury on a quarterly basis. If the  
695 borrower defaults on the loan, the loan administrator shall  
696 initiate collection efforts to seek repayment of the loan. The  
697 loan administrator, upon collecting payments for a defaulted  
698 loan, shall remit the payments to the State Treasury, less any  
699 collection costs that may be deducted pursuant to the grant  
700 agreement with the loan administrator.

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701 (8) LOAN APPLICATIONS.—

702 (a) To be eligible for a loan under the program, an  
703 applicant must be a small business and must have been determined  
704 to be eligible for a Small Business Administration 503 loan.

705 (b) A loan applicant must submit a written application to  
706 the loan administrator in the format prescribed by the loan  
707 administrator. The application must include:

708 1. The applicant's federal employer identification number,  
709 unemployment account number, and sales or other tax registration  
710 number.

711 2. The street address of the applicant's principal place  
712 of business in this state.

713 3. A description of the type of economic activity,  
714 product, or research and development undertaken by the  
715 applicant, including the six-digit North American Industry  
716 Classification System code for each type of economic activity  
717 conducted by the applicant.

718 4. The applicant's annual revenue, number of employees,  
719 number of full-time equivalent employees, and other information  
720 necessary to verify the applicant's eligibility.

721 5. The projected investment in the business, if any, which  
722 the applicant proposes in conjunction with the loan.

723 6. The total investment in the business from all sources,  
724 if any, which the applicant proposes in conjunction with the  
725 loan.

726 7. The number of net new full-time equivalent jobs that,  
727 as a result of the loan, the applicant proposes to create in  
728 this state as of December 31 of each year and the average annual

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729 wage of the proposed jobs.

730 8. The date by which the applicant anticipates it will  
731 need the loan.

732 9. A detailed explanation of why the loan is needed to  
733 assist the applicant in increasing employment in this state.

734 10. A statement that all of the applicant's available  
735 corporate assets are pledged as collateral for the amount of the  
736 loan.

737 11. A statement that the applicant, upon receiving the  
738 loan, agrees not to seek additional long-term debt without prior  
739 approval of the loan administrator.

740 12. A statement that the loan is a joint obligation of the  
741 business and of each person who owns at least 20 percent of the  
742 business.

743 13. Any additional information requested by the office or  
744 the loan administrator.

745 (c) The loan administrator, before granting an application  
746 for a loan, must:

747 1. Verify the accuracy of the information in the loan  
748 application.

749 2. Evaluate whether an applicant, as compared to other  
750 applicants, is best able to use the loan to make a successful  
751 long-term commitment to this state. In evaluating applicants,  
752 the loan administrator must also consider:

753 a. Whether the applicant has applied for or received  
754 incentives from local governments.

755 b. Whether the applicant has applied for or received  
756 waivers of taxes, impact fees, or other fees or charges by local

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757 governments.

758 c. Whether other sources of investments or financing are  
759 available to the applicant to fund the project that is the  
760 subject of the loan application.

761 (9) LOANS.—An applicant who is awarded a loan under this  
762 section must enter into a loan agreement with the loan  
763 administrator that provides for the borrower's repayment of the  
764 loan. Under the loan agreement, the loan:

765 (a) May not exceed \$200,000.

766 (b) May be used only for the purposes specified in  
767 subsection (3).

768 (c) Must be secured by a lien on all of the borrower's  
769 available corporate assets which is recorded by the loan  
770 administrator pursuant to the Uniform Commercial Code.

771 (d) May not exceed 3 years.

772 (e) Shall have an interest rate of 2 percent. However, if  
773 the borrower does not create the required number of jobs within  
774 the time period specified in the loan agreement, the interest  
775 rate shall be increased for the remaining period of the loan to  
776 the prime rate published in the Wall Street Journal, plus 4  
777 percentage points. The loan agreement may provide flexibility in  
778 creating the required number of jobs for delays due to  
779 governmental regulatory issues, including, but not limited to,  
780 permitting.

781 (f) Shall require the payment of interest only for the  
782 first 12 months of the loan. Such interest payment shall be due  
783 at the end of the 12th month. Thereafter, payment for interest  
784 and principal is due each month until the loan is paid in full.

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785 Interest and principal payments are based on the unpaid balance  
786 of the total loan amount.

787 (10) TAX EXEMPTION FOR CERTAIN INSTRUMENTS.—All notes,  
788 mortgages, security agreements, letters of credit, or other  
789 instruments that are given to secure the repayment of loans  
790 issued in connection with the financing of any loan under the  
791 program, without regard to the status of any party thereto as a  
792 private party, are exempt from taxation by the state and its  
793 political subdivisions. The exemption granted in this subsection  
794 does not apply to any tax imposed by chapter 220 on interest,  
795 income, or profits on debt obligations owned by corporations.

796 (11) QUARTERLY REPORTS.—Each loan administrator shall  
797 submit quarterly reports to the office which must include the  
798 information required in the grant agreement and:

799 (a) The number of full-time equivalent jobs created or  
800 retained as a result of the loans.

801 (b) The amount of wages paid to employees in the newly  
802 created jobs, and, separately, the amount of wages paid to  
803 employees who were retained.

804 (c) The locations and types of economic activity  
805 undertaken by the borrowers.

806 (d) The number and amount of delinquencies of loans  
807 approved.

808 (12) ANNUAL REPORT.—On January 15 of each year, beginning  
809 in 2011, the office shall submit a report to the Governor, the  
810 President of the Senate, and the Speaker of the House of  
811 Representatives which describes in detail the use of the loan  
812 funds. The report must include, at a minimum:

- 813        (a) The number of businesses receiving loans.
- 814        (b) A profile of the businesses receiving the loans,  
815 including their location, how long they have been operating, and  
816 the product or service produced.
- 817        (c) The number of full-time equivalent jobs created or  
818 retained as a result of the loans.
- 819        (d) The amount of wages paid to employees in the newly  
820 created jobs and to the retained employees.
- 821        (e) The amounts of loan repayments made to date.
- 822        (f) The default rate of borrowers.
- 823        (g) An assessment of whether the program is achieving its  
824 goals to make capital available to small businesses, to create  
825 or retain jobs, and to generate a positive return on the state's  
826 investment.
- 827        (13) CARRYFORWARD OF APPROPRIATIONS.—Unexpended balances  
828 of appropriations provided for the program, repayment of loans,  
829 and payment of loan interest do not revert to the fund from  
830 which the appropriation was made at the end of a fiscal year,  
831 but are carried forward each subsequent fiscal year for  
832 expenditures for new loans and any other specified use  
833 authorized by the program.
- 834        (14) COMPLIANCE REVIEWS.—The Office of Financial  
835 Regulation shall review each loan administrator's activities  
836 under this program once every 36 months to determine compliance  
837 with laws and rules related to loan practices and shall prepare  
838 a report based on its review and evaluation. Any corrective  
839 actions recommended by the Office of Financial Regulation shall  
840 be discussed with the loan administrator and with the office. A

841 compilation of the reports, without confidential or identifying  
 842 information related to the loan recipients, shall be prepared by  
 843 the Office of Financial Regulation and submitted to the  
 844 Governor, the President of the Senate, and the Speaker of the  
 845 House of Representatives, by March 1, beginning in 2014 and  
 846 every 3 years thereafter.

847 (15) RULEMAKING.—The office shall adopt rules to  
 848 administer this section.

849 (16) LENDING DEADLINE.—A loan administrator may not award  
 850 a new loan or enter into a loan agreement after June 30, 2023.

851 (17) TERMINATION OF PROGRAM.—This section expires June 30,  
 852 2026.

853 Section 8. Section 288.125, Florida Statutes, is amended  
 854 to read:

855 288.125 Definition of "entertainment industry".—For the  
 856 purposes of ss. 288.1251-288.1258, the term "entertainment  
 857 industry" means those persons or entities engaged in the  
 858 operation of motion picture or television studios, digital media  
 859 studios, or recording studios; those persons or entities engaged  
 860 in the preproduction, production, or postproduction of motion  
 861 pictures, made-for-television movies, television programming,  
 862 digital media projects, commercial advertising, music videos, or  
 863 sound recordings; and those persons or entities providing  
 864 products or services directly related to the preproduction,  
 865 production, or postproduction of motion pictures, made-for-  
 866 television movies, television programming, digital media  
 867 projects, commercial advertising, music videos, or sound  
 868 recordings, including, but not limited to, the broadcast

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869 industry.

870 Section 9. Paragraph (b) of subsection (1) and paragraph  
871 (a) of subsection (2) of section 288.1251, Florida Statutes, are  
872 amended to read:

873 288.1251 Promotion and development of entertainment  
874 industry; Office of Film and Entertainment; creation; purpose;  
875 powers and duties.—

876 (1) CREATION.—

877 (b) The Office of Tourism, Trade, and Economic Development  
878 shall conduct a national search for a qualified person to fill  
879 the position of Commissioner of Film and Entertainment, when the  
880 position is vacant. ~~and~~ The Executive Director of the Office of  
881 Tourism, Trade, and Economic Development has the responsibility  
882 to ~~shall~~ hire the commissioner ~~of Film and Entertainment.~~

883 Qualifications for the commissioner ~~Guidelines for selection of~~  
884 ~~the Commissioner of Film and Entertainment shall~~ include, but  
885 are ~~not be~~ limited to, ~~the Commissioner of Film and~~  
886 ~~Entertainment having~~ the following:

887 1. A working knowledge of the equipment, personnel,  
888 financial, and day-to-day production operations of the  
889 industries to be served by the Office of Film and Entertainment;

890 2. Marketing and promotion experience related to the film  
891 and entertainment industries to be served ~~by the office;~~

892 3. Experience working with a variety of individuals  
893 representing large and small entertainment-related businesses,  
894 industry associations, local community entertainment industry  
895 liaisons, and labor organizations; and

896 4. Experience working with a variety of state and local



897 governmental agencies.

898 (2) POWERS AND DUTIES.—

899 (a) The Office of Film and Entertainment, in performance  
900 of its duties, shall:

901 1. In consultation with the Florida Film and Entertainment  
902 Advisory Council, update the ~~develop and implement a 5-year~~  
903 strategic plan every 5 years to guide the activities of the  
904 Office of Film and Entertainment in the areas of entertainment  
905 industry development, marketing, promotion, liaison services,  
906 field office administration, and information. The plan, ~~to be~~  
907 ~~developed by no later than June 30, 2000,~~ shall:

908 a. Be annual in construction and ongoing in nature.

909 b. Include recommendations relating to the organizational  
910 structure of the office.

911 c. Include an annual budget projection for the office for  
912 each year of the plan.

913 d. Include an operational model for the office to use in  
914 implementing programs for rural and urban areas designed to:

915 (I) Develop and promote the state's entertainment  
916 industry.

917 (II) Have the office serve as a liaison between the  
918 entertainment industry and other state and local governmental  
919 agencies, local film commissions, and labor organizations.

920 (III) Gather statistical information related to the  
921 state's entertainment industry.

922 (IV) Provide information and service to businesses,  
923 communities, organizations, and individuals engaged in  
924 entertainment industry activities.

925 (V) Administer field offices outside the state and  
 926 coordinate with regional offices maintained by counties and  
 927 regions of the state, as described in sub-sub-subparagraph (II),  
 928 as necessary.

929 e. Include performance standards and measurable outcomes  
 930 for the programs to be implemented by the office.

931 f. Include an assessment of, and make recommendations on,  
 932 the feasibility of creating an alternative public-private  
 933 partnership for the purpose of contracting with such a  
 934 partnership for the administration of the state's entertainment  
 935 industry promotion, development, marketing, and service  
 936 programs.

937 2. Develop, market, and facilitate a ~~smooth~~ working  
 938 relationship between state agencies and local governments in  
 939 cooperation with local film commission offices for out-of-state  
 940 and indigenous entertainment industry production entities.

941 3. Implement a structured methodology prescribed for  
 942 coordinating activities of local offices with each other and the  
 943 commissioner's office.

944 4. Represent the state's indigenous entertainment industry  
 945 to key decisionmakers within the national and international  
 946 entertainment industry, and to state and local officials.

947 5. Prepare an inventory and analysis of the state's  
 948 entertainment industry, including, but not limited to,  
 949 information on crew, related businesses, support services, job  
 950 creation, talent, and economic impact and coordinate with local  
 951 offices to develop an information tool for common use.

952 ~~6. Represent key decisionmakers within the national and~~

953 ~~international entertainment industry to the indigenous~~  
 954 ~~entertainment industry and to state and local officials.~~

955 ~~7. Serve as liaison between entertainment industry~~  
 956 ~~producers and labor organizations.~~

957 6.8. Identify, solicit, and recruit entertainment  
 958 production opportunities for the state.

959 7.9. Assist rural communities and other small communities  
 960 in the state in developing the expertise and capacity necessary  
 961 for such communities to develop, market, promote, and provide  
 962 services to the state's entertainment industry.

963 Section 10. Paragraphs (a) and (c) of subsection (3) of  
 964 section 288.1252, Florida Statutes, are amended to read:

965 288.1252 Florida Film and Entertainment Advisory Council;  
 966 creation; purpose; membership; powers and duties.—

967 (3) MEMBERSHIP.—

968 (a) The council shall consist of 17 members, seven to be  
 969 appointed by the Governor, five to be appointed by the President  
 970 of the Senate, and five to be appointed by the Speaker of the  
 971 House of Representatives, ~~with the initial appointments being~~  
 972 ~~made no later than August 1, 1999.~~

973 (c) Council members shall be appointed to ~~serve for~~ 4-year  
 974 terms, ~~except that the initial terms shall be staggered:~~

975 ~~1. The Governor shall appoint one member for a 1-year~~  
 976 ~~term, two members for 2-year terms, two members for 3-year~~  
 977 ~~terms, and two members for 4-year terms.~~

978 ~~2. The President of the Senate shall appoint one member~~  
 979 ~~for a 1-year term, one member for a 2-year term, two members for~~  
 980 ~~3-year terms, and one member for a 4-year term.~~

981 ~~3. The Speaker of the House of Representatives shall~~  
 982 ~~appoint one member for a 1-year term, one member for a 2-year~~  
 983 ~~term, two members for 3-year terms, and one member for a 4-year~~  
 984 ~~term.~~

985 Section 11. Subsections (1), (2), and (5) of section  
 986 288.1253, Florida Statutes, are amended to read:

987 288.1253 Travel and entertainment expenses.—

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

989 ~~(a) "Business client" means any person, other than a state~~  
 990 ~~official or state employee, who receives the services of~~  
 991 ~~representatives of the Office of Film and Entertainment in~~  
 992 ~~connection with the performance of its statutory duties,~~  
 993 ~~including persons or representatives of entertainment industry~~  
 994 ~~companies considering location, relocation, or expansion of an~~  
 995 ~~entertainment industry business within the state.~~

996 ~~(b) "Entertainment expenses" means the actual, necessary,~~  
 997 ~~and reasonable costs of providing hospitality for business~~  
 998 ~~clients or guests, which costs are defined and prescribed by~~  
 999 ~~rules adopted by the Office of Tourism, Trade, and Economic~~  
 1000 ~~Development, subject to approval by the Chief Financial Officer.~~

1001 ~~(c) "Guest" means a person, other than a state official or~~  
 1002 ~~state employee, authorized by the Office of Tourism, Trade, and~~  
 1003 ~~Economic Development to receive the hospitality of the Office of~~  
 1004 ~~Film and Entertainment in connection with the performance of its~~  
 1005 ~~statutory duties.~~

1006 ~~(d) "travel expenses" means the actual, necessary, and~~  
 1007 ~~reasonable costs of transportation, meals, lodging, and~~  
 1008 ~~incidental expenses normally incurred by an employee of the~~

1009 Office of Film and Entertainment ~~a traveler~~, which costs are  
 1010 defined and prescribed by rules adopted by the Office of  
 1011 Tourism, Trade, and Economic Development, subject to approval by  
 1012 the Chief Financial Officer.

1013 (2) Notwithstanding the provisions of s. 112.061, the  
 1014 Office of Tourism, Trade, and Economic Development shall adopt  
 1015 rules by which it may make expenditures by ~~advancement or~~  
 1016 ~~reimbursement, or a combination thereof, to:~~

1017 ~~(a)~~ the Governor, the Lieutenant Governor, security staff  
 1018 of the Governor or Lieutenant Governor, the Commissioner of Film  
 1019 and Entertainment, or staff of the Office of Film and  
 1020 Entertainment for travel expenses or entertainment expenses  
 1021 incurred by such individuals solely and exclusively in  
 1022 connection with the performance of the statutory duties of the  
 1023 Office of Film and Entertainment.

1024 ~~(b)~~ ~~The Governor, the Lieutenant Governor, security staff~~  
 1025 ~~of the Governor or Lieutenant Governor, the Commissioner of Film~~  
 1026 ~~and Entertainment, or staff of the Office of Film and~~  
 1027 ~~Entertainment for travel expenses or entertainment expenses~~  
 1028 ~~incurred by such individuals on behalf of guests, business~~  
 1029 ~~clients, or authorized persons as defined in s. 112.061(2)(c)~~  
 1030 ~~solely and exclusively in connection with the performance of the~~  
 1031 ~~statutory duties of the Office of Film and Entertainment.~~

1032 ~~(c)~~ ~~Third-party vendors for the travel or entertainment~~  
 1033 ~~expenses of guests, business clients, or authorized persons as~~  
 1034 ~~defined in s. 112.061(2)(c) incurred solely and exclusively~~  
 1035 ~~while such persons are participating in activities or events~~  
 1036 ~~carried out by the Office of Film and Entertainment in~~

1037 ~~connection with that office's statutory duties.~~  
 1038  
 1039 The rules are ~~shall be~~ subject to approval by the Chief  
 1040 Financial Officer before adoption ~~prior to promulgation~~. The  
 1041 rules shall require the submission of paid receipts, or other  
 1042 proof of expenditure prescribed by the Chief Financial Officer,  
 1043 with any claim for reimbursement ~~and shall require, as a~~  
 1044 ~~condition for any advancement of funds, an agreement to submit~~  
 1045 ~~paid receipts or other proof of expenditure and to refund any~~  
 1046 ~~unused portion of the advancement within 15 days after the~~  
 1047 ~~expense is incurred or, if the advancement is made in connection~~  
 1048 ~~with travel, within 10 working days after the traveler's return~~  
 1049 ~~to headquarters. However, with respect to an advancement of~~  
 1050 ~~funds made solely for travel expenses, the rules may allow paid~~  
 1051 ~~receipts or other proof of expenditure to be submitted, and any~~  
 1052 ~~unused portion of the advancement to be refunded, within 10~~  
 1053 ~~working days after the traveler's return to headquarters.~~  
 1054 ~~Operational or promotional advancements, as defined in s.~~  
 1055 ~~288.35(4), obtained pursuant to this section shall not be~~  
 1056 ~~commingled with any other state funds.~~

1057 (5) Any claim submitted under this section is ~~shall~~ not be  
 1058 required to be sworn to before a notary public or other officer  
 1059 authorized to administer oaths, but any claim authorized or  
 1060 required to be made under any provision of this section shall  
 1061 contain a statement that the expenses were actually incurred as  
 1062 necessary travel or entertainment expenses in the performance of  
 1063 official duties of the Office of Film and Entertainment and  
 1064 shall be verified by written declaration that it is true and

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1065 correct as to every material matter. Any person who willfully  
 1066 makes and subscribes to any claim which he or she does not  
 1067 believe to be true and correct as to every material matter or  
 1068 who willfully aids or assists in, procures, or counsels or  
 1069 advises with respect to, the preparation or presentation of a  
 1070 claim pursuant to this section that is fraudulent or false as to  
 1071 any material matter, whether ~~or not~~ such falsity or fraud is  
 1072 with the knowledge or consent of the person authorized or  
 1073 required to present the claim, commits a misdemeanor of the  
 1074 second degree, punishable as provided in s. 775.082 or s.  
 1075 775.083. Whoever receives a ~~an advancement or~~ reimbursement by  
 1076 means of a false claim is civilly liable, in the amount of the  
 1077 overpayment, for the reimbursement of the public fund from which  
 1078 the claim was paid.

1079 Section 12. Subsection (5) of section 288.1258, Florida  
 1080 Statutes, is amended to read:

1081 288.1258 Entertainment industry qualified production  
 1082 companies; application procedure; categories; duties of the  
 1083 Department of Revenue; records and reports.—

1084 (5) RELATIONSHIP OF TAX EXEMPTIONS AND INCENTIVES TO  
 1085 INDUSTRY GROWTH; REPORT TO THE LEGISLATURE.—The Office of Film  
 1086 and Entertainment shall keep annual records from the information  
 1087 provided on taxpayer applications for tax exemption certificates  
 1088 beginning January 1, 2001. These records shall reflect a ratio  
 1089 ~~percentage comparison~~ of the annual amount of ~~funds exempted~~  
 1090 sales and use tax exemptions under this section and incentives  
 1091 awarded pursuant to s. 288.1254 to the estimated amount of funds  
 1092 expended by certified productions ~~in relation to entertainment~~

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1093 ~~industry products~~. In addition, the office shall maintain data  
 1094 showing annual growth in Florida-based entertainment industry  
 1095 companies and entertainment industry employment and wages. The  
 1096 Office of Film and Entertainment shall report this information  
 1097 to the Legislature ~~by~~ no later than December 1 of each year.

1098 Section 13. Section 290.00677, Florida Statutes, is  
 1099 amended to read:

1100 290.00677 Rural enterprise zones; special qualifications.—

1101 (1) Notwithstanding the enterprise zone residency  
 1102 requirements set out in s. 212.096(1)(c), eligible businesses as  
 1103 defined by s. 212.096(1)(a), located in rural enterprise zones  
 1104 as defined by s. 290.004, may receive the basic minimum credit  
 1105 provided under s. 212.096 for creating a new job and hiring a  
 1106 person residing within the jurisdiction of a rural community  
 1107 ~~county~~, as defined by s. 288.106(1)(t) ~~s. 288.106(1)(r)~~. All  
 1108 other provisions of s. 212.096, including, but not limited to,  
 1109 those relating to the award of enhanced credits, apply to such  
 1110 businesses.

1111 (2) Notwithstanding the enterprise zone residency  
 1112 requirements set out in s. 220.03(1)(q), businesses as defined  
 1113 by s. 220.03(1)(c), located in rural enterprise zones as defined  
 1114 in s. 290.004, may receive the basic minimum credit provided  
 1115 under s. 220.181 for creating a new job and hiring a person  
 1116 residing within the jurisdiction of a rural community ~~county~~, as  
 1117 defined by s. 288.106(1)(t) ~~s. 288.106(1)(r)~~. All other  
 1118 provisions of s. 220.181, including, but not limited to, those  
 1119 relating to the award of enhanced credits apply to such  
 1120 businesses.



1121 Section 14. Section 373.441, Florida Statutes, is amended  
 1122 to read:

1123 373.441 Role of counties, municipalities, and local  
 1124 pollution control programs in permit processing; delegation.-

1125 (1) The department in consultation with the water  
 1126 management districts shall, by December 1, 1994, adopt rules to  
 1127 guide the participation of counties, municipalities, and local  
 1128 pollution control programs in an efficient, streamlined  
 1129 permitting system. Such rules shall seek to increase  
 1130 governmental efficiency, shall maintain environmental standards,  
 1131 and shall include consideration of the following:

1132 (a) Provisions under which the environmental resource  
 1133 permit program shall be delegated, upon approval of the  
 1134 department and the appropriate water management districts, to a  
 1135 county, municipality, or local pollution control program which  
 1136 has the financial, technical, and administrative capabilities  
 1137 and desire to implement and enforce the program;

1138 (b) Provisions under which a locally delegated permit  
 1139 program may have stricter environmental standards than state  
 1140 standards;

1141 (c) Provisions for identifying and reconciling any  
 1142 duplicative permitting by January 1, 1995;

1143 (d) Provisions for timely and cost-efficient notification  
 1144 by the reviewing agency of permit applications, and permit  
 1145 requirements, to counties, municipalities, local pollution  
 1146 control programs, the department, or water management districts,  
 1147 as appropriate;

1148 (e) Provisions for ensuring the consistency of permit

1149 applications with local comprehensive plans;

1150 (f) Provisions for the partial delegation of the

1151 environmental resource permit program to counties,

1152 municipalities, or local pollution control programs, and

1153 standards and criteria to be employed in the implementation of

1154 such delegation by counties, municipalities, and local pollution

1155 control programs;

1156 (g) Special provisions under which the environmental

1157 resource permit program may be delegated to counties having ~~with~~

1158 populations of 75,000 or fewer ~~less~~, or municipalities having

1159 ~~with~~, or local pollution control programs serving, populations

1160 of 50,000 or fewer ~~less~~; and

1161 (h) Provisions for the applicability of chapter 120 to

1162 local government programs when the environmental resource permit

1163 program is delegated to counties, municipalities, or local

1164 pollution control programs; and

1165 (i) Provisions for a local government to petition the

1166 Governor and Cabinet for review of a request for a delegation of

1167 authority which has not been approved or denied within 1 year

1168 after being initiated.

1169 (2) Any denial by the department of a local government's

1170 request for a delegation of authority must provide specific

1171 detail of those statutory or rule provisions that were not

1172 satisfied. Such detail shall also include specific actions that

1173 can be taken in order to allow for the delegation of authority.

1174 A local government, upon being denied a request for a delegation

1175 of authority, may petition the Governor and Cabinet for a review

1176 of the request. The Governor and Cabinet may reverse the

1177 decision of the department and may provide any necessary  
 1178 conditions to allow the delegation of authority to occur.

1179 (3) A county having a population of 75,000 or more, a  
 1180 municipality having a population of 50,000 or more, or a local  
 1181 pollution control program serving a population of 50,000 or more  
 1182 must apply for delegation of authority on or before June 1,  
 1183 2011. A county, municipality, or local pollution control program  
 1184 that fails to apply for delegation of authority may not require  
 1185 permits of which any part of the requirements for such permits  
 1186 are substantially similar to the requirements needed to obtain  
 1187 an environmental resource permit.

1188 (4)~~(2)~~ Nothing in this section affects or modifies land  
 1189 development regulations adopted by a local government to  
 1190 implement its comprehensive plan pursuant to chapter 163.

1191 (5)~~(3)~~ The department shall review environmental resource  
 1192 permit applications for electrical distribution and transmission  
 1193 lines and other facilities related to the production,  
 1194 transmission, and distribution of electricity which are not  
 1195 certified under ss. 403.52-403.5365, the Florida Electric  
 1196 Transmission Line Siting Act, regulated under this part.

1197 Section 15. The Office of Program Policy Analysis and  
 1198 Government Accountability shall review and evaluate the Florida  
 1199 Enterprise Zone Act in ss. 290.001-290.014, Florida Statutes,  
 1200 over the 2010 interim and submit a report of its findings and  
 1201 recommendations to the Governor, the President of the Senate,  
 1202 and the Speaker of the House of Representatives by January 11,  
 1203 2011. The review shall include, but need not be limited to: how  
 1204 the program has changed over the years since it was created;

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1205 whether the program is effectively and efficiently addressing  
1206 the issues that precipitated its creation; the direct and  
1207 indirect costs of the program to the state and local governments  
1208 that participate; whether the program's tax incentives are  
1209 effectively designed to benefit economically distressed or high-  
1210 poverty areas and their residents and business owners; and  
1211 whether the application, review, and approval processes are  
1212 transparent, effective, and efficient.

1213 Section 16. The permit extensions granted in section 14 of  
1214 chapter 2009-96, Laws of Florida, are further extended another 3  
1215 years, as long as the affected permitholders comply with the  
1216 specified requirements.

1217 Section 17. Section 47 of chapter 2009-82, Laws of  
1218 Florida, is amended to read:

1219 Section 47. In order to implement Specific Appropriation  
1220 1570 of the 2009-2010 General Appropriations Act:

1221 (1) The intent of the Legislature is to ensure that  
1222 residents of the state derive the maximum possible economic  
1223 benefit from the federal first-time homebuyer tax credit created  
1224 through The American Recovery and Reinvestment Act of 2009 by  
1225 providing subordinate down payment assistance loans to first-  
1226 time homebuyers for owner-occupied primary residences which can  
1227 be repaid by the income tax refund the homebuyer is entitled to  
1228 under the First Time Homebuyer Credit. The state program shall  
1229 be called the "Florida Homebuyer Opportunity Program."

1230 (2) The Florida Housing Finance Corporation shall  
1231 administer the Florida Homebuyer Opportunity Program to optimize  
1232 eligibility for conventional, VA, USDA, FHA, and other loan

1233 | programs through the State Housing Initiatives Partnership  
 1234 | program in accordance with ss. 420.907-420.9079, Florida  
 1235 | Statutes, and the provisions of this section.

1236 |       (3) Prior to December 1, 2009, or any later date  
 1237 | established by the Internal Revenue Service for such purchases,  
 1238 | counties and eligible municipalities receiving funds shall  
 1239 | expend the funds appropriated under Specific Appropriation 1570A  
 1240 | only to provide subordinate loans to prospective first-time  
 1241 | homebuyers under the Florida Homebuyer Opportunity Program  
 1242 | pursuant to this section, except that up to 10 percent of such  
 1243 | funds may be used to cover administrative expenses of the  
 1244 | counties and eligible municipalities to implement the Florida  
 1245 | Homebuyer Opportunity Program, and not more than .25 percent may  
 1246 | be used to compensate the Florida Housing Finance Corporation  
 1247 | for the expenses associated with compliance monitoring. The  
 1248 | funds appropriated under Specific Appropriation 1570A may not be  
 1249 | used for any other program currently existing under ss. 420.907-  
 1250 | 420.9079, Florida Statutes. Thereafter, the funds shall be  
 1251 | expended in accordance with ss. 420.907-420.9079, Florida  
 1252 | Statutes.

1253 |       (4) Notwithstanding s. 420.9075, Florida Statutes, for  
 1254 | purposes of the Florida Homebuyer Opportunity Program, the  
 1255 | following exceptions shall apply:

1256 |       (a) The maximum income limit shall be an adjusted gross  
 1257 | income of \$75,000 for single taxpayer households or \$150,000 for  
 1258 | joint-filing taxpayer households, which is equal to that  
 1259 | permitted by the American Recovery and Reinvestment Act of 2009;

1260 |       (b) There is no requirement to reserve 30 percent of the

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1261 funds for awards to very-low-income persons or 30 percent of the  
 1262 funds for awards to low-income persons;

1263 (c) There is no requirement to expend 75 percent of funds  
 1264 for construction, rehabilitation, or emergency repair; and

1265 (d) The principal balance of the loans provided may not  
 1266 exceed 10 percent of the purchase price or \$8,000, whichever is  
 1267 less.

1268 (5) Funds shall be expended under a newly created strategy  
 1269 in the local housing assistance plan to implement the Florida  
 1270 Homebuyer Opportunity Program.

1271 (6) The homebuyer shall be expected to use their federal  
 1272 income tax refund to fully repay the loan. If the county or  
 1273 eligible municipality receives repayment from the homebuyer  
 1274 within 18 months after the closing date of the loan, the county  
 1275 or eligible municipality shall waive all interest charges. A  
 1276 homebuyer who fails to fully repay the loan within the earlier  
 1277 of 18 months or 10 days after the receipt of their federal  
 1278 income tax refund, shall be subject to repayment terms provided  
 1279 in the local housing assistance plan, including penalties for  
 1280 not using his or her refund for repayment. Penalties may not  
 1281 exceed 10 percent of the loan amount and shall be included in  
 1282 the loan agreement with the homebuyer.

1283 (7) All funds repaid to a county or eligible municipality  
 1284 shall be considered "program income" as defined in s.  
 1285 420.9071(24), Florida Statutes.

1286 (8) In order to maximize the effect of the funding, the  
 1287 counties and eligible municipalities are encouraged to work with  
 1288 private lenders to provide additional funds to support the

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1289 initiative. However, in all instances, the counties and eligible  
1290 municipalities shall make and hold the subordinate loan.

1291 (9) This section expires July 1, 2011 ~~2010~~.

1292 Section 18. This act shall take effect July 1, 2010.