



941098

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/13/2010	.	
	.	
	.	
	.	

---

---

The Committee on Commerce (Rich) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Subsection (34) is added to section 212.02,  
Florida Statutes, to read:

212.02 Definitions.—The following terms and phrases when  
used in this chapter have the meanings ascribed to them in this  
section, except where the context clearly indicates a different  
meaning:

(34) "Certified business" means a business that is located  
in a super enterprise zone and that is certified under s.  
290.00682. This subsection expires June 30, 2023.



941098

14 Section 2. Subsection (19) is added to section 212.08,  
15 Florida Statutes, to read:

16 212.08 Sales, rental, use, consumption, distribution, and  
17 storage tax; specified exemptions.—The sale at retail, the  
18 rental, the use, the consumption, the distribution, and the  
19 storage to be used or consumed in this state of the following  
20 are hereby specifically exempt from the tax imposed by this  
21 chapter.

22 (19) EXEMPTIONS; SUPER ENTERPRISE ZONES.—

23 (a) The tax imposed by this chapter does not apply to:

24 1. Tangible personal property purchased by a certified  
25 business for the exclusive use or consumption of that business  
26 within a super enterprise zone; or

27 2. Retail sales of tangible personal property made by a  
28 certified business from a place of business that is owned or  
29 leased and operated by the business for the purpose of making  
30 retail sales and that is located in a super enterprise zone. The  
31 exemption provided by this subparagraph does not apply to the  
32 retail sale of any item having a price greater than \$1,000. In  
33 order to qualify for the exemption under this subparagraph, the  
34 purchaser must take possession of the qualified item within the  
35 super enterprise zone or the qualified item must be shipped from  
36 inside the super enterprise zone; however, the item may be  
37 shipped to any location. For purposes of this section, each  
38 qualified sale made by a certified business that is located in a  
39 super enterprise zone shall be deemed to have occurred within  
40 the super enterprise zone regardless of where the transfer of  
41 title or possession takes place.

42 (b) Notwithstanding paragraph (a), a new business



941098

43 established in a super enterprise zone and certified on or after  
44 July 1, 2011, pursuant to s. 290.00682, is eligible for the  
45 exemptions provided under this subsection for a period not to  
46 exceed 10 years immediately following such certification. For an  
47 existing business located in a super enterprise zone and  
48 certified on or after July 1, 2011, the exemptions provided  
49 under this subsection are available for a period not to exceed 5  
50 years, beginning in the year in which the business receives its  
51 initial certification and continuing for up to 5 years  
52 immediately following such certification.

53 (c) This subsection expires June 30, 2023.

54 Section 3. Paragraph (i) is added to subsection (8) of  
55 section 290.0056, Florida Statutes, present paragraph (f) of  
56 subsection (11) of that section is redesignated as paragraph  
57 (g), and a new paragraph (f) is added to that subsection, to  
58 read:

59 290.0056 Enterprise zone development agency.—

60 (8) The enterprise zone development agency shall have the  
61 following powers and responsibilities:

62 (i)1. To recommend and submit an application to the office  
63 for the designation of a super enterprise zone.

64 2. To coordinate with the local governmental entity for the  
65 exemptions from the sales and use tax provided under s.  
66 212.08(19).

67  
68 Notwithstanding section 11 of chapter 2005-287, Laws of Florida,  
69 this paragraph expires June 30, 2023.

70 (11) Prior to December 1 of each year, the agency shall  
71 submit to the Office of Tourism, Trade, and Economic Development



941098

72 a complete and detailed written report setting forth:

73 (f) The economic impact of a super enterprise zone, if  
74 applicable, including:

75 1. A list of each certified business and whether the  
76 business is new or where the business relocated from.

77 2. The number of jobs created.

78 3. The percentage of employees who are employed by  
79 certified businesses and who reside in the super enterprise zone  
80 or in an enterprise zone within the same county.

81 4. The extent of capital investment by certified businesses  
82 within the zone.

83 5. The success of the super enterprise zone as measured by  
84 the strategic plan and methods identified in s. 290.0057(1)(i).

85  
86 Notwithstanding section 11 of chapter 2005-287, Laws of Florida,  
87 this paragraph expires June 30, 2022.

88 Section 4. Subsection (1) of section 290.0057, Florida  
89 Statutes, is amended to read:

90 290.0057 Enterprise zone development plan.—

91 (1) Any application for designation as a new enterprise  
92 zone or super enterprise zone must be accompanied by a strategic  
93 plan adopted by the governing body of the municipality or  
94 county, or the governing bodies of the county and one or more  
95 municipalities together. At a minimum, the plan must:

96 (a) Briefly describe the community's goals for revitalizing  
97 the area.

98 (b) Describe the ways in which the community's approaches  
99 to economic development, social and human services,  
100 transportation, housing, community development, public safety,



941098

101 and educational and environmental concerns will be addressed in  
102 a coordinated fashion, and explain how these linkages support  
103 the community's goals.

104 (c) Identify and describe key community goals and the  
105 barriers that restrict the community from achieving these goals,  
106 including a description of poverty and general distress,  
107 barriers to economic opportunity and development, and barriers  
108 to human development.

109 (d) Describe the process by which the affected community is  
110 a full partner in the process of developing and implementing the  
111 plan and the extent to which local institutions and  
112 organizations have contributed to the planning process.

113 (e) Commit the governing body or bodies to enact and  
114 maintain local fiscal and regulatory incentives, if approval for  
115 the area is received under s. 290.0065. These incentives may  
116 include the municipal public service tax exemption provided by  
117 s. 166.231, the economic development ad valorem tax exemption  
118 provided by s. 196.1995, the business tax exemption provided by  
119 s. 205.054, local impact fee abatement or reduction, or low-  
120 interest or interest-free loans or grants to businesses to  
121 encourage the revitalization of the nominated area.

122 (f) Identify the amount of local and private resources that  
123 will be available in the nominated area and the private-public  
124 ~~private/public~~ partnerships to be used, which may include  
125 participation by, and cooperation with, universities, community  
126 colleges, small business development centers, black business  
127 investment corporations, certified development corporations, and  
128 other private and public entities.

129 (g) Indicate how state enterprise zone tax incentives and



941098

130 state, local, and federal resources will be used ~~utilized~~ within  
131 the nominated area.

132 (h) Identify the funding requested under any state or  
133 federal program in support of the proposed economic, human,  
134 community, and physical development and related activities.

135 (i) Identify baselines, methods, and benchmarks for  
136 measuring the success of carrying out the strategic plan.

137 Section 5. Sections 290.00681 and 290.00682, Florida  
138 Statutes, are created to read:

139 290.00681 Super enterprise zone pilot project; designation;  
140 future expiration and revocation.-

141 (1) The Office of Tourism, Trade, and Economic Development  
142 shall designate six areas in the state as super enterprise zones  
143 for a 10-year period. These areas shall serve as a pilot project  
144 for this program. Specifically, the area in Miami-Dade County  
145 bordered by Northwest 23rd Street to the north, Northwest 5th  
146 Street to the south, Northeast 1st Avenue to the east, and  
147 Northwest 8th Avenue to the west; the area of Overtown in Miami-  
148 Dade County; the incorporated area of the City of Ft. Myers in  
149 Lee County; and the area of Immokalee in Collier County shall be  
150 designated as super enterprise zones. In order to qualify as a  
151 super enterprise zone, an area must:

152 (a) Be located in an enterprise zone and be no larger than  
153 3 contiguous square miles.

154 (b) Have an average unemployment rate four times greater  
155 than the state average.

156 (c) Have a minimum of 40 percent of residents living below  
157 the federal poverty level.

158 (d) Have general distress of business and residential



941098

159 property such that the local governing body by resolution has  
160 determined that the buildings are substandard, unsafe,  
161 unsanitary, dilapidated, or obsolete, or any combination of such  
162 conditions, and are detrimental to the safety, health, and  
163 welfare of the community.

164 (e) Demonstrate evidence of significant job loss or  
165 dislocation in the area.

166  
167 In determining whether an area meets the criteria of this  
168 subsection for unemployment, poverty, and general distress, the  
169 office shall use data from the most current decennial census and  
170 from information published by the Bureau of the Census and the  
171 Bureau of Labor Statistics. The data shall be comparable in  
172 point or period of time and methodology employed.

173 (2) Any application for designation as a super enterprise  
174 zone must:

175 (a) Briefly describe the community's goals for revitalizing  
176 the area and include a development plan.

177 (b) Describe the ways in which the community's approach to  
178 economic development, social and human services, transportation,  
179 housing, community development, public safety, and educational  
180 and environmental concerns will be addressed in a coordinated  
181 fashion and explain how these linkages support the community's  
182 goals.

183 (c) Identify and describe key community goals and the  
184 barriers that restrict the community from achieving these goals.

185 (d) Identify the amount of local and private support and  
186 resources that will be available.

187 (e) Identify baselines, methods, and benchmarks for



941098

188 measuring success.

189 (f) Include written approval from any associated county  
190 office and mayor's office.

191 (3) This section expires June 30, 2023, and any designation  
192 made pursuant to this section shall be revoked on that date.

193 290.00682 Super enterprise zones; business certification.-

194 (1) A certified business is eligible for the tax exemptions  
195 provided in s. 212.08(19). In order to qualify as a certified  
196 business, receive an exemption certificate, and continue to  
197 receive the tax exemptions provided in s. 212.08(19), a business  
198 must:

199 (a) File an application for certification with the local  
200 enterprise zone development agency. The application shall be  
201 filed no later than September 1 preceding the calendar year for  
202 which the business is seeking an exemption.

203 (b) Operate and be located within a designated super  
204 enterprise zone.

205 (c) Create new employment within the super enterprise zone  
206 while not causing unemployment elsewhere in the state.

207 (d) Certify to the best of the business's knowledge that  
208 the business has no delinquent federal or state tax obligations.

209 (e) Demonstrate that no fewer than 20 percent of its  
210 employees are residents of the designated super enterprise zone  
211 or an enterprise zone located within the same county. The  
212 employment requirement may be waived by the local enterprise  
213 zone development agency for good cause.

214 (2) A local enterprise zone development agency may certify  
215 a business as eligible for the exemptions under s. 212.08(19)  
216 annually if the business meets the requirements in subsection





941098

217 (1). Each local enterprise zone development agency shall  
218 annually provide the local governmental entity, the office, and  
219 the Department of Revenue with a list of new and existing  
220 certified businesses. The Department of Revenue shall annually  
221 issue a tax exemption certificate to each business holding an  
222 exemption certificate issued by the local enterprise zone  
223 development agency. The certificate remains in effect for 1  
224 calendar year.

225 (3) A local enterprise zone development agency may  
226 disqualify a certified business at any time if the business  
227 fails to meet the requirements of subsection (1). A business  
228 that makes a fraudulent claim under this section for tax  
229 exemptions provided in s. 212.08(19) is liable for the payment  
230 of the tax due, together with the penalties set forth in s.  
231 212.085, and as otherwise provided by law.

232 (4) This section expires June 30, 2023, and any  
233 certification made pursuant to this section shall be revoked on  
234 that date.

235 Section 6. Section 290.007, Florida Statutes, is amended to  
236 read:

237 290.007 State incentives available in enterprise zones and  
238 super enterprise zones.—

239 (1) The following incentives are provided by the state to  
240 encourage the revitalization of enterprise zones:

241 (a)~~(1)~~ The enterprise zone jobs credit provided in s.  
242 220.181.

243 (b)~~(2)~~ The enterprise zone property tax credit provided in  
244 s. 220.182.

245 (c)~~(3)~~ The community contribution tax credits provided in



941098

246 ss. 212.08, 220.183, and 624.5105.

247 (d)~~(4)~~ The sales tax exemption for building materials used  
248 in the rehabilitation of real property in enterprise zones  
249 provided in s. 212.08(5)(g).

250 (e)~~(5)~~ The sales tax exemption for business equipment used  
251 in an enterprise zone provided in s. 212.08(5)(h).

252 (f)~~(6)~~ The sales tax exemption for electrical energy used  
253 in an enterprise zone provided in s. 212.08(15).

254 (g)~~(7)~~ The enterprise zone jobs credit against the sales  
255 tax provided in s. 212.096.

256 (h)~~(8)~~ Notwithstanding any law to the contrary, the Public  
257 Service Commission may allow public utilities and  
258 telecommunications companies to grant discounts of up to 50  
259 percent on tariffed rates for services to small businesses  
260 located in an enterprise zone designated pursuant to s.  
261 290.0065. Such discounts may be granted for a period not to  
262 exceed 5 years. For purposes of this paragraph ~~subsection~~, the  
263 term "public utility" has the same meaning as in s. 366.02(1)  
264 and the term "telecommunications company" has the same meaning  
265 as in s. 364.02(14).

266 (2) The following incentives are provided by the state to  
267 encourage the revitalization of super enterprise zones:

268 (a) The sales tax exemption for certified businesses  
269 provided in s. 212.08(19)(a)1.

270 (b) The sales tax exemption for retail sales by certified  
271 businesses provided in s. 212.08(19)(a)2.

272 Section 7. Before the 2017 Regular Session of the  
273 Legislature, the Office of Program Policy Analysis and  
274 Government Accountability shall conduct an interim review and



941098

275 evaluation of the effectiveness and viability of the super  
276 enterprise zones designated under s. 290.00681, Florida  
277 Statutes. The office shall specifically evaluate whether relief  
278 from the specified taxes caused or induced new investment and  
279 development in the super enterprise zones; increased the number  
280 of jobs created or retained in the super enterprise zones;  
281 caused or induced the renovation, rehabilitation, restoration,  
282 improvement, or new construction of businesses or housing within  
283 the super enterprise zones; or contributed to the economic  
284 viability and profitability of business and commerce located  
285 within the super enterprise zones. The office shall submit a  
286 report of its findings and recommendations to the President of  
287 the Senate and the Speaker of the House of Representatives by  
288 December 1, 2016. In 2022, the office shall conduct a final  
289 review in accordance with this section and make a final report  
290 to the President of the Senate and the Speaker of the House of  
291 Representatives by December 1 of that year.

292 Section 8. This act shall take effect July 1, 2010.

293  
294 ===== T I T L E A M E N D M E N T =====

295 And the title is amended as follows:

296 Delete everything before the enacting clause  
297 and insert:

298 A bill to be entitled  
299 An act relating to super enterprise zones; amending s.  
300 212.02, F.S.; defining the term "certified business"  
301 for purposes of a tax exemption provided to certain  
302 businesses located within a super enterprise zone;  
303 providing for future expiration; amending s. 212.08,



304 F.S.; providing a tax exemption for certain property  
305 purchased for use or consumption by businesses in a  
306 super enterprise zone and for retail sales made by  
307 certified businesses in a super enterprise zone;  
308 providing an exception; specifying periods for  
309 applying the exemptions for certain businesses;  
310 providing for future expiration of the exemption;  
311 amending s. 290.0056, F.S.; providing additional  
312 responsibilities of an enterprise zone development  
313 agency relating to super enterprise zones; requiring  
314 an economic impact report; providing for future  
315 expiration; amending s. 290.0057, F.S.; applying  
316 requirements for an enterprise zone development plan  
317 to super enterprise zones; creating s. 290.00681,  
318 F.S.; requiring the Office of Tourism, Trade, and  
319 Economic Development to designate specified areas in  
320 Miami-Dade, Lee, and Collier Counties as pilot project  
321 super enterprise zones for a certain period; providing  
322 qualification criteria; providing application  
323 requirements; providing for future expiration and  
324 revocation of the designations; creating s. 290.00682,  
325 F.S.; providing requirements for qualification as a  
326 certified business for purposes of the sales tax  
327 exemption; authorizing a local enterprise zone  
328 development agency to certify businesses; requiring  
329 the agency to provide lists of certified businesses;  
330 providing for disqualifying certified businesses under  
331 certain circumstances; providing for future expiration  
332 and revocation of certifications; amending s. 290.007,



941098

333 F.S.; specifying incentives for the revitalization of  
334 super enterprise zones; requiring interim and final  
335 reviews of super enterprise zones by the Office of  
336 Program Policy Analysis and Government Accountability;  
337 providing review criteria; requiring reports to the  
338 Legislature; providing an effective date.