

1                   A bill to be entitled  
2           An act relating to enterprise zones; creating s. 290.201,  
3           F.S.; providing a short title; creating s. 290.203, F.S.;  
4           defining terms for the Urban Job Creation Investment Act;  
5           creating s. 290.205, F.S.; creating the Florida Urban  
6           Investment Job Creation Authority; providing for the  
7           authority's membership and duties; requiring the authority  
8           to submit annual reports and a fiscal impact study of each  
9           enterprise program zone to specified officers and  
10          agencies; creating s. 290.207, F.S.; creating a zone  
11          development corporation for each enterprise program zone;  
12          providing for the corporations' membership, officers, and  
13          duties; requiring that certificates of appointment be  
14          filed with the respective county or municipal clerk;  
15          authorizing reimbursement of travel expenses for board  
16          members; providing for employees and legal services of  
17          zone development corporations; requiring zone development  
18          corporations to submit annual reports to specified  
19          officers and agencies; creating s. 290.209, F.S.;  
20          providing for the designation of enterprise program zones;  
21          authorizing the authority to periodically amend the  
22          boundary of an enterprise program zone; requiring the  
23          authority to consider certain factors when designating or  
24          amending zone boundaries; creating s. 290.211, F.S.;  
25          providing qualifications for businesses to receive state  
26          enterprise program zone incentives; creating s. 290.213,  
27          F.S.; establishing enterprise program zone assistance  
28          funds; authorizing certain state incentives for the

29 projects of qualified businesses; providing for project  
30 applications and the approval of projects; authorizing  
31 zone development corporations to use loan repayments and  
32 collected interest for specified purposes; providing that  
33 unexpended appropriations do not revert to the funds from  
34 which they were appropriated at the end of fiscal year;  
35 authorizing administrative fees for zone development  
36 corporations; creating s. 290.215, F.S.; authorizing  
37 certain tax credits, exemptions from unemployment  
38 contributions, and other state incentives for qualified  
39 businesses; limiting the amount of available incentives in  
40 any fiscal year; providing for the carryforward of unused  
41 incentives; providing for the allocation of certain  
42 appropriations among zone development corporations;  
43 creating s. 290.217, F.S.; requiring the Office of Program  
44 Policy Analysis and Government Accountability to submit a  
45 report to the Governor and Legislature; creating s.  
46 290.119, F.S.; providing for expiration of the Urban Job  
47 Creation Investment Act; abolishing designated enterprise  
48 program zones; creating ss. 212.0965 and 220.1815, F.S.;  
49 authorizing certain tax credits against the sales tax and  
50 corporate income tax for qualified businesses located in  
51 enterprise program zones; providing for application and  
52 certification of tax credits; providing for carryforward  
53 of unused corporate income tax credits; providing for  
54 expiration of tax credits; amending s. 220.02, F.S.;  
55 revising legislative intent for the order of applying  
56 corporate income tax credits; amending s. 443.1217, F.S.;

57 | exempting wages paid by qualified businesses to certain  
 58 | employees from unemployment contributions; amending s.  
 59 | 290.016, F.S.; revising the effective date of the repeal  
 60 | of the Florida Enterprise Zone Act; reenacting ss.  
 61 | 166.231(8)(c), 193.077(4), 193.085(5)(b), 195.073(4)(b),  
 62 | 195.099(1)(b), 196.012(19), 205.022(4), 205.054(6),  
 63 | 212.02(6), 212.08(5)(g), 212.096(12), 220.02(6)(c) and  
 64 | (7)(c), 220.03(1), 220.13(1)(a), 220.181(9), and  
 65 | 220.182(14), F.S., relating to an exemption from the  
 66 | public service tax, certain duties of property appraisers  
 67 | and the Department of Revenue with respect to property  
 68 | acquired for a new business or a business expansion or  
 69 | restoration, definition of the term "enterprise zone" for  
 70 | purposes of property tax exemptions for homesteads, local  
 71 | business taxes, and the sales and use tax, exemptions from  
 72 | local business taxes and the sales and use tax, and  
 73 | legislative intent, definitions, and tax credits for the  
 74 | corporate income tax, to incorporate the amendment to s.  
 75 | 290.016, F.S., in references thereto; providing an  
 76 | effective date.

77 |  
 78 | Be It Enacted by the Legislature of the State of Florida:

79 |  
 80 | Section 1. Section 290.201, Florida Statutes, is created  
 81 | to read:

82 | 290.201 Short title.—Sections 290.201-290.219 may be cited  
 83 | as the "Urban Job Creation Investment Act."

84 Section 2. Section 290.203, Florida Statutes, is created  
 85 to read:

86 290.203 Definitions.—As used in ss. 290.201-290.219, the  
 87 term:

88 (1) "Authority" means the Florida Urban Investment Job  
 89 Creation Authority created under s. 290.205.

90 (2) "Authorized local economic development agency" means a  
 91 public or private entity, including an entity defined in s.  
 92 288.075, authorized by a county or municipality to promote the  
 93 general business or industrial interests of the county or  
 94 municipality.

95 (3) "Business" has the same meaning as provided in s.  
 96 212.02.

97 (4) "Emergency" means occurrence of widespread or severe  
 98 damage, injury, or loss of life or property proclaimed under s.  
 99 14.022 or declared under s. 252.36.

100 (5) "Enterprise program zone" means an urban  
 101 revitalization zone designated under s. 290.209 which is located  
 102 in a legacy enterprise zone or federally designated empowerment  
 103 zone.

104 (6) "Enterprise program zone assistance fund" means a  
 105 program that provides loans, loan guarantees, loan-loss  
 106 reserves, or investments for projects of qualified businesses as  
 107 provided in s. 290.213.

108 (7) "Expansion of an existing business" means the  
 109 expansion of an existing business located in an enterprise  
 110 program zone by or through additions to real and personal

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111 property, resulting in a net increase in employment of not less  
112 than 10 percent at such business.

113 (8) "Federally designated empowerment zone" means a  
114 geographic area of the state designated by the Federal  
115 Government as an empowerment zone under the Federal Empowerment  
116 Zone Program as defined in s. 290.0491.

117 (9) "Florida Enterprise Zone Act" has the same meaning as  
118 provided in s. 290.001.

119 (10) "Legacy enterprise zone" means an enterprise zone  
120 designated under the Florida Enterprise Zone Act.

121 (11) "New business" means a business that applies for  
122 state incentives under ss. 290.201-290.219 before beginning  
123 operations in an enterprise program zone and that is a legal  
124 entity separate from any other commercial or industrial  
125 operations owned by the same business.

126 (12) "Project" means the creation of a new business, or  
127 the expansion or rebuilding of an existing business, located in  
128 an enterprise program zone.

129 (13) "Qualified business" means a business that meets the  
130 qualifications under s. 290.211 to receive state incentives  
131 under ss. 290.213 and 290.215.

132 (14) "Rebuilding of an existing business" means  
133 replacement or restoration of real or tangible property  
134 destroyed or damaged in an emergency in an enterprise program  
135 zone by a business located in the zone.

136 (15) "Zone development corporation" means a corporation  
137 not for profit created under s. 290.207 to administer an  
138 enterprise program zone.

139 Section 3. Section 290.205, Florida Statutes, is created  
 140 to read:

141 290.205 Florida Urban Investment Job Creation Authority;  
 142 creation; membership and duties.—

143 (1) There is created within the Office of Tourism, Trade,  
 144 and Economic Development the Florida Urban Investment Job  
 145 Creation Authority. The authority shall be composed of the  
 146 following 11 members:

147 (a) Five public-sector members, who shall be appointed by  
 148 the Governor, at least three of whom must be employed or reside  
 149 in an enterprise program zone or, for initial members, in a  
 150 legacy enterprise zone or federally designated empowerment zone.  
 151 The Governor may not appoint more than three public-sector  
 152 members of the same political party affiliation. Public-sector  
 153 members shall serve for terms of 4 years, except that the  
 154 Governor, to establish staggered terms, may appoint members to  
 155 initial terms of fewer than 4 years. The Governor shall fill the  
 156 vacancy of a public-sector member for the unexpired portion of  
 157 the member's term in the same manner as the original  
 158 appointment.

159 (b) One business owner, who shall be appointed by the  
 160 Governor, whose principal place of business is located in an  
 161 enterprise program zone or, for the initial member, in a legacy  
 162 enterprise zone or federally designated empowerment zone.

163 (c) The Chief Financial Officer of the state or his or her  
 164 designee.

165 (d) The director of the Office of Tourism, Trade, and  
 166 Economic Development or his or her designee.

167       (e) The president of Enterprise Florida, Inc., or his or  
 168 her designee.

169       (f) One member appointed by the President of the Senate  
 170 and one member appointed by the Speaker of the House of  
 171 Representatives, both of whom must have training and experience  
 172 in local government, finance, economic development, or  
 173 redevelopment or participate in volunteer, civic, or community  
 174 organizations.

175       (2) Each member shall hold office until his or her  
 176 successor is appointed and qualified, unless the member ceases  
 177 to be qualified or is removed from office.

178       (3) The Office of Tourism, Trade, and Economic Development  
 179 shall provide administrative and staff support services for the  
 180 authority.

181       (4) The authority shall:

182       (a) Designate enterprise program zones in accordance with  
 183 s. 290.209.

184       (b) Approve or deny applications, based upon the  
 185 recommendations of the zone development corporations, for the  
 186 qualification of businesses to receive state incentives under  
 187 ss. 290.213 and 290.215.

188       (c) Certify annually to the Chief Financial Officer the  
 189 amounts to be paid from the enterprise program zone assistance  
 190 funds to support proposed projects under s. 290.213.

191       (d) By February 15 of each year, submit an annual report  
 192 to the Governor, the President of the Senate, the Speaker of the  
 193 House of Representatives, and the Office of Tourism, Trade, and  
 194 Economic Development on the authority's activities for the

195 previous fiscal year. The report must include a complete  
 196 financial statement setting forth the authority's assets,  
 197 liabilities, income, and operating expenses as of the end of the  
 198 fiscal year.

199 (5) One year after the designation of the enterprise  
 200 program zones under s. 290.209, the authority shall prepare a  
 201 fiscal impact study of each enterprise program zone. The report  
 202 shall include, but is not limited to, an analysis of the effects  
 203 of each enterprise program zone on the economy of the county or  
 204 municipality in which the enterprise program zone is located,  
 205 and any recommendations for legislation to improve the  
 206 effectiveness of the enterprise program zones. By July 1, 2014,  
 207 the authority shall submit a copy of the report to the Governor,  
 208 the President of the Senate, the Speaker of the House of  
 209 Representatives, and the Chief Financial Officer of the state.  
 210 After submitting the initial fiscal impact study, the authority  
 211 shall prepare such report annually. The authority may use a  
 212 portion of any funds provided for projects of qualified  
 213 businesses by the enterprise program zone assistance funds to  
 214 pay the costs of each study.

215 Section 4. Section 290.207, Florida Statutes, is created  
 216 to read:

217 290.207 Zone development corporations; creation; board of  
 218 directors; membership.—

219 (1) A zone development corporation shall be created within  
 220 each legacy enterprise zone and federally designated empowerment  
 221 zone in the state. Each zone development corporation shall be  
 222 organized as a corporation not for profit.

223       (2) The board of directors of each zone development  
 224 corporation shall be composed of the following members:

225       (a) One business owner, who shall be appointed by the  
 226 Governor, whose principal place of business is located in the  
 227 enterprise program zone or, for the initial member, in the  
 228 legacy enterprise zone or federally designated empowerment zone.

229       (b) Two business or community leaders who reside in, or  
 230 whose principal place of business is located in, the enterprise  
 231 program zone or, for initial members, in the legacy enterprise  
 232 zone or federally designated empowerment zone, one of whom shall  
 233 be appointed by the President of the Senate and one of whom  
 234 shall be appointed by the Speaker of the House of  
 235 Representatives.

236       (c) For each county all or part of whose territory lies  
 237 within the enterprise program zone or, for initial members,  
 238 within the legacy enterprise zone or federally designated  
 239 empowerment zone, one member appointed by the board of county  
 240 commissioners of the county.

241       (d) For each municipality all or part of whose territory  
 242 lies within the enterprise program zone or, for initial members,  
 243 within the legacy enterprise zone or federally designated  
 244 empowerment zone, one member appointed by the governing board of  
 245 the municipality.

246       (3) (a) Board members shall serve terms of 4 years, except  
 247 that members appointed by the President of the Senate and the  
 248 Speaker of the House of Representatives shall serve terms of 2  
 249 years. A vacancy of the unexpired portion of a member's term  
 250 shall be filled in the same manner as the original appointment.

251 Each board member shall hold office until his or her successor  
 252 is appointed and qualified, unless the member ceases to be  
 253 qualified or is removed from office.

254 (b) Upon the appointment or reappointment of a board  
 255 member, the corporation must file a certificate of appointment  
 256 or reappointment with the clerk of the respective county or  
 257 municipality.

258 (c) Board members shall serve without compensation but are  
 259 entitled to per diem and travel expenses as provided in s.  
 260 112.061.

261 (4) (a) Each zone development corporation shall select a  
 262 chair and vice chair from among its members.

263 (b) Subject to funding provided by a county, municipality,  
 264 or authorized local economic development agency, a zone  
 265 development corporation may employ or designate an executive  
 266 director, technical experts, and other agents and employees,  
 267 permanent and temporary, and determine their qualifications,  
 268 duties, and compensation. For legal services, a zone development  
 269 corporation may employ private counsel or use attorneys of the  
 270 county, municipality, or authorized local economic development  
 271 agency at the discretion of the county, municipality, or  
 272 authorized local economic development agency.

273 (5) Each zone development corporation shall:

274 (a) Adopt and administer a zone development plan that sets  
 275 forth the boundary of the enterprise program zone designated  
 276 under s. 290.209, the development goals of the enterprise  
 277 program zone, and direction for qualified businesses located in  
 278 the enterprise program zone.

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279 (b) Conduct meetings of the board of directors at least  
280 quarterly to evaluate applications for qualified businesses to  
281 receive tax credits and other state incentives under s. 290.215.

282 (c) Administer an enterprise program zone assistance fund  
283 to provide loans, loan guarantees, loan-loss reserves, and  
284 investments for projects of qualified businesses located in the  
285 enterprise program zone under s. 290.213.

286 (d) Conduct an open public forum at least quarterly at  
287 which urban development projects and the use of enterprise  
288 program zone assistance funds may be proposed and discussed.

289 (6) (a) By March 1 of each year, each zone development  
290 corporation shall submit to the county or municipal clerk a  
291 report of its activities for the previous fiscal year. The  
292 report must include a complete financial statement setting forth  
293 the corporation's assets, liabilities, income, and operating  
294 expenses as of the end of the fiscal year. When filing the  
295 report, each zone development corporation shall publish a notice  
296 in a newspaper of general circulation in the enterprise program  
297 zone that such report was filed with the respective county or  
298 municipal clerk and is available for inspection during business  
299 hours at the offices of the zone development corporation.

300 (b) By February 15 of each year, each zone development  
301 corporation shall submit a report of its activities to the  
302 Governor, the President of the Senate, the Speaker of the House  
303 of Representatives, and the authority.

304 (c) Each zone development corporation shall annually  
305 submit a report to the authority accounting for the expenditure  
306 of enterprise program zone assistance funds.

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307 Section 5. Section 290.209, Florida Statutes, is created  
308 to read:

309 290.209 Designation of enterprise program zones.—

310 (1) The authority shall, in each legacy enterprise zone  
311 and federally designated empowerment zone in the state,  
312 establish an enterprise program zone and designate the  
313 geographic boundary of the zone.

314 (2) By October 1, 2011, each zone development corporation  
315 shall submit to the authority the following:

316 (a) An economic report prepared by the corporation for the  
317 respective enterprise program zone. The report must include  
318 current census data and other economic indicators that identify  
319 the most economically distressed areas in the legacy enterprise  
320 zone or federally designated empowerment zone.

321 (b) The corporation's written recommendations for the  
322 initial boundary of the enterprise program zone based upon  
323 findings of the economic report.

324 (3) Before establishing the initial boundary of an  
325 enterprise program zone, the authority must consider:

326 (a) The zone development corporation's economic report and  
327 recommendations for the initial boundary.

328 (b) The historical boundary of the legacy enterprise zone  
329 or federally designated empowerment zone.

330 (4) A zone development corporation may periodically apply  
331 to the authority for amendment of the enterprise program zone's  
332 boundary. The application must be based on a revised economic  
333 report and recommendations submitted to the authority in the  
334 same manner as provided under paragraphs (2) (a) and (b) for the

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335 initial boundary. Before amending the boundary, the authority  
336 must consider the factors described in paragraphs (3)(a) and (b)  
337 and the historical boundary of the enterprise program zone.

338 (5) The total area of an enterprise program zone may not  
339 exceed 25 percent of the total area of the legacy enterprise  
340 zone or federally designated empowerment zone.

341 Section 6. Section 290.211, Florida Statutes, is created  
342 to read:

343 290.211 Qualified businesses.—

344 (1) Effective July 1, 2012, a business is qualified to  
345 receive the state incentives provided under s. 290.215 if:

346 (a) The business is authorized to transact business in the  
347 state.

348 (b) The business is actively engaged in the conduct of a  
349 trade or business located in an enterprise program zone  
350 designated under s. 290.209.

351 (c) The business is not an adult entertainment  
352 establishment as defined in s. 847.001.

353 (d) At least 25 percent of the business' full-time  
354 employees:

355 1. Reside in the enterprise program zone;

356 2. Reside in the state and were totally unemployed as  
357 defined in s. 443.036(43)(a) for at least 6 months before  
358 employment by the business;

359 3. Were recipients of temporary cash assistance under s.  
360 414.045 for at least 6 months before employment by the business;

361 or

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362 4. Are low-income individuals as defined in the federal  
363 Workforce Investment Act, Pub. L. 105-220, 29 U.S.C. s. 2801.

364 (2) A qualified business must maintain its qualifications  
365 under subsection (1) to continue to receive the state incentives  
366 provided under s. 290.215. Upon ceasing to meet the  
367 qualifications, a business may not receive additional  
368 incentives.

369 Section 7. Section 290.213, Florida Statutes, is created  
370 to read:

371 290.213 Enterprise program zone assistance funds.—

372 (1) (a) Effective July 1, 2012, and subject to legislative  
373 appropriations, each zone development corporation shall  
374 administer a separate assistance fund to provide loans, loan  
375 guarantees, loan-loss reserves, and investments for projects of  
376 qualified businesses located in the corporation's enterprise  
377 program zone.

378 (b) Each zone development corporation shall develop  
379 criteria for the approval of projects in its enterprise program  
380 zone relating to comprehensive urban planning, neighborhood  
381 aesthetics and compatibility, and the maximization of economic  
382 development and job creation opportunities.

383 (2) (a) To receive assistance for a project under this  
384 section, a qualified business must apply to the zone development  
385 corporation. The application shall be developed by the authority  
386 in consultation with the Office of Tourism, Trade, and Economic  
387 Development. The application must demonstrate whether the  
388 business is a new business or an expansion or rebuilding of an  
389 existing business located in the enterprise program zone.

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390        (b) The zone development corporation shall review and,  
391 based upon the corporation's criteria, evaluate each submitted  
392 application and recommend approval or disapproval to the  
393 authority.

394        (c) Upon receipt of an application and recommendation from  
395 the zone development corporation, the authority shall review,  
396 evaluate, and determine whether to approve or deny the  
397 application. The authority shall notify the applicant, the zone  
398 development corporation, and the Office of Tourism, Trade, and  
399 Economic Development of each approved application.

400        (d) If the authority denies an application, it shall  
401 notify the applicant and the zone development corporation and  
402 describe the reasons for denial. The authority has final  
403 approval authority for projects under this section.

404        (3) A zone development corporation shall use any loan  
405 repayments and collected interest to provide additional  
406 assistance to qualified businesses for projects under this  
407 section.

408        (4) Unexpended balances of an appropriation provided for  
409 assistance to qualified businesses under this section shall not  
410 revert to the fund from which the appropriation was made at the  
411 end of the fiscal year but shall be retained in the Economic  
412 Development Trust Fund and be carried forward to provide  
413 additional assistance to qualified businesses under this section  
414 during the following fiscal year.

415        (5) A zone development corporation may collect an  
416 administrative fee not exceed 10 percent of the assistance  
417 provided to qualified businesses under this section.

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418 Section 8. Section 290.215, Florida Statutes, is created  
419 to read:

420 290.215 State incentives available for enterprise program  
421 zones; tax increment financing.-

422 (1) Effective July 1, 2012, the following state incentives  
423 are available for qualified businesses located in an enterprise  
424 program zone:

425 (a) The enterprise program zone sales and use tax credits  
426 provided under s. 212.0965.

427 (b) The enterprise program zone corporate income tax  
428 credits provided under s. 220.183.

429 (c) Loans, loan guarantees, loan-loss reserves, and  
430 investments provided for projects by enterprise program zone  
431 assistance funds under s. 290.213.

432 (d) A credit against unemployment contributions provided  
433 under s. 443.1217(2)(h).

434 (2) By June 1, 2012, the authority, in consultation with  
435 the Office of Tourism, Trade, and Economic Development and the  
436 Department of Revenue, shall determine the tax floor for each  
437 enterprise program zone designated under s. 290.209. As used in  
438 this section, the term "tax floor" means the aggregate amount of  
439 sales and use tax collections from all businesses in an  
440 enterprise program zone for the 2010-2011 fiscal year.

441 (3)(a) By June 1 of each year, the authority, in  
442 consultation with the Office of Tourism, Trade, and Economic  
443 Development and the Department of Revenue, shall calculate the  
444 maximum aggregate amount of state incentives described in  
445 paragraphs (1)(a)-(c) which are available for each enterprise

446 program zone for the following fiscal year. Such maximum amount  
 447 may not exceed the aggregate amount of the sales and use tax  
 448 collections from all businesses in the enterprise program zone  
 449 during the previous fiscal year which exceed the tax floor  
 450 established for the enterprise program zone under subsection  
 451 (2).

452 (b) Any portion of the maximum amount of state incentives  
 453 established per fiscal year that is not used by the end of a  
 454 fiscal year shall be carried forward and made available for use  
 455 during the following 2 fiscal years in addition to the amounts  
 456 available for use under paragraph (a) for those fiscal years.

457 (4) (a) The authority shall annually allocate legislative  
 458 appropriations among the zone development corporations for the  
 459 enterprise program zone assistance funds provided to projects of  
 460 qualified businesses under s. 290.213. The authority shall  
 461 certify annually to the State Treasurer amounts to be paid from  
 462 the Economic Development Trust Fund to support the approved  
 463 projects.

464 (b) The amount available for state incentives in the  
 465 enterprise program zone, including tax credits, loans, loan  
 466 guarantees, loan-loss reserves, and investments authorized in  
 467 paragraphs (1) (a)-(c), may not exceed the maximum aggregate  
 468 amount calculated for these incentives under paragraph (3) (a).

469 Section 9. Section 290.217, Florida Statutes, is created  
 470 to read:

471 290.217 Review of enterprise program zones.—

472 (1) By January 15, 2021, the Office of Program Policy  
 473 Analysis and Government Accountability shall submit a report to

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474 the Governor, the President of the Senate, and the Speaker of  
475 the House of Representatives of its findings and recommendations  
476 on the Urban Job Creation Investment Act. The report shall  
477 review and evaluate the effectiveness of each enterprise program  
478 zone using the annual fiscal reports prepared by the authority  
479 under s. 290.205(5). The report shall also evaluate whether the  
480 state incentives provided to businesses in each enterprise  
481 program zone caused or contributed to:

482 (a) New investment and development in the enterprise  
483 program zone;

484 (b) An increased number of jobs created or retained in the  
485 enterprise program zone;

486 (c) The renovation, rehabilitation, restoration,  
487 improvement, or new construction of businesses or housing in the  
488 enterprise program zone; or

489 (d) The economic viability and profitability of businesses  
490 and commerce in the enterprise program zone.

491 (2) Before the 2021 Regular Session of the Legislature,  
492 the appropriate committees of the Senate and House of  
493 Representatives shall consider legislation to implement the  
494 report's recommendations.

495 Section 10. Section 290.219, Florida Statutes, is created  
496 to read:

497 290.219 Expiration.—

498 (1) Sections 290.201-290.219 expire June 30, 2021.

499 (2) Effective June 30, 2021, each enterprise program zone  
500 designated under s. 290.209 is abolished, and a business may not

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501 claim or receive a state incentive provided under s. 290.213 or  
502 s. 290.215 after that date.

503 Section 11. Section 212.0965, Florida Statutes, is created  
504 to read:

505 212.0965 Sales, rental, storage, use tax; enterprise  
506 program zone credit against sales tax.-

507 (1) Effective July 1, 2012, there shall be allowed the  
508 following credits against the tax imposed by this chapter for  
509 any qualified business as defined in s. 290.203 located in an  
510 enterprise program zone:

511 (a) A credit equal to 50 percent of the business' sales  
512 and use tax liability imposed under this chapter, except for tax  
513 liability resulting from the purchase of a new or used motor  
514 vehicle or mobile home or the sale of obscene material as  
515 defined in s. 847.0133.

516 (b) A credit equal to 50 percent of the business' sales  
517 and use tax liability from the purchase of tangible personal  
518 property that has a depreciable life of 3 years or more.

519 (2) (a) To be eligible to receive a tax credit provided  
520 under paragraph (1) (a) or paragraph (1) (b), a qualified business  
521 must initially apply to the zone development corporation created  
522 under s. 290.207.

523 (b) An original certification is valid for 2 years. In  
524 lieu of submitting a new application, the original certification  
525 may be renewed biennially by submitting to the Florida Urban  
526 Investment Job Creation Authority a statement, certified under  
527 oath, that there has been no material change in the conditions  
528 or circumstances entitling the qualified business to the

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529 original certification. The initial application and the  
530 certification renewal statement shall be developed by the  
531 Florida Urban Investment Job Creation Authority in consultation  
532 with the Office of Tourism, Trade, and Economic Development and  
533 the department.

534 (c) The zone development corporation shall review each  
535 submitted initial application and determine whether or not the  
536 application is complete. Once complete, the zone development  
537 corporation shall evaluate the application and recommend  
538 approval or disapproval to the Florida Urban Investment Job  
539 Creation Authority.

540 (d) Upon receipt of an initial application and  
541 recommendation from the zone development corporation, or upon  
542 receipt of a certification renewal statement, the Florida Urban  
543 Investment Job Creation Authority shall certify qualified  
544 businesses that meet the requirements of s. 290.211 and notify  
545 the applicant, the zone development corporation, the Office of  
546 Tourism, Trade, and Economic Development, and the department of  
547 the original certification or certification renewal.

548 (e) If the Florida Urban Investment Job Creation Authority  
549 finds that the applicant does not meet the requirements of s.  
550 290.211, it shall notify the applicant and the zone development  
551 corporation that the application for certification is denied and  
552 the reasons for denial. The Florida Urban Investment Job  
553 Creation Authority has final approval authority for  
554 certification under this section.

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555 (3) This section expires on the date specified in s.  
556 290.219 for the expiration of the Urban Job Creation Investment  
557 Act.

558 Section 12. Section 220.1815, Florida Statutes, is created  
559 to read:

560 220.1815 Enterprise program zone tax credits.-

561 (1) Effective July 1, 2012, there shall be allowed the  
562 following credits against the tax imposed by this chapter for  
563 any qualified business as defined in s. 290.203 located in an  
564 enterprise program zone:

565 (a) A credit equal to 8 percent of the business' corporate  
566 income tax liability imposed under this chapter.

567 (b) A credit equal to \$1,500 of the business' corporate  
568 income tax liability for hiring a new full-time employee who  
569 resides in the enterprise program zone, if such employee  
570 received temporary cash assistance under s. 414.045, or was  
571 totally unemployed as defined in s. 443.036(43)(a), for at least  
572 90 days before such employment. The tax credit provided under  
573 this paragraph may be claimed only once per new full-time  
574 employee for the taxable year during which the business  
575 initially hires such employee.

576 (2)(a) To be eligible to receive a tax credit provided  
577 under paragraph (1)(a) or paragraph (1)(b), a qualified business  
578 must initially apply to the zone development corporation created  
579 under s. 290.207. The application shall be developed by the  
580 Florida Urban Investment Job Creation Authority in consultation  
581 with the Office of Tourism, Trade, and Economic Development and  
582 the department.

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583       (b) When claiming a tax credit under paragraph (1)(b), the  
584 application must include a statement, filed under oath with the  
585 zone development corporation, which includes for each new  
586 employee for whom the credit is claimed, the employee's name and  
587 residential address during the taxable year and, if applicable,  
588 documentation that the employee received temporary cash  
589 assistance or was totally unemployed for at least 90 days before  
590 employment by the qualified business.

591       (c) The zone development corporation shall review each  
592 submitted application and determine whether or not the  
593 application is complete. Once complete, the zone development  
594 corporation shall evaluate the application and recommend  
595 approval or disapproval to the Florida Urban Investment Job  
596 Creation Authority.

597       (d) Upon receipt of an application and recommendation from  
598 the zone development corporation, the Florida Urban Investment  
599 Job Creation Authority shall certify qualified businesses that  
600 meet the requirements of s. 290.211 and this section and notify  
601 the applicant, the zone development corporation, the Office of  
602 Tourism, Trade, and Economic Development, and the department of  
603 the certification.

604       (e) If the Florida Urban Investment Job Creation Authority  
605 finds that the applicant does not meet the requirements of s.  
606 290.211 or this section, it shall notify the applicant and the  
607 zone development corporation that the application for  
608 certification is denied and the reasons for denial. The Florida  
609 Urban Investment Job Creation Authority has final approval  
610 authority for certification under this section.

611 (3) If a tax credit certified under this section is not  
 612 fully used in any one year, the unused amount may be carried  
 613 forward for a period not to exceed 5 years. The carryover credit  
 614 may be used in a subsequent year when the tax imposed by this  
 615 chapter for such year exceeds the credit for such year after  
 616 applying the other credits and unused credit carryovers in the  
 617 order provided in s. 220.02(8).

618 (4) This section expires on the date specified in s.  
 619 290.219 for the expiration of the Urban Job Creation Investment  
 620 Act.

621 Section 13. Subsection (8) of section 220.02, Florida  
 622 Statutes, is amended to read:

623 220.02 Legislative intent.—

624 (8) It is the intent of the Legislature that credits  
 625 against either the corporate income tax or the franchise tax be  
 626 applied in the following order: those enumerated in s. 631.828,  
 627 those enumerated in s. 220.191, those enumerated in s. 220.181,  
 628 those enumerated in s. 220.183, those enumerated in s. 220.182,  
 629 those enumerated in s. 220.1895, those enumerated in s. 221.02,  
 630 those enumerated in s. 220.184, those enumerated in s. 220.186,  
 631 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
 632 those enumerated in s. 220.185, those enumerated in s. 220.1875,  
 633 those enumerated in s. 220.192, those enumerated in s. 220.193,  
 634 those enumerated in s. 288.9916, those enumerated in s.  
 635 220.1899, ~~and~~ those enumerated in s. 220.1896, and those  
 636 enumerated in s. 220.1815.

637 Section 14. Paragraph (h) is added to subsection (2) of  
 638 section 443.1217, Florida Statutes, to read:

639 443.1217 Wages.—

640 (2) For the purpose of determining an employer's  
641 contributions, the following wages are exempt from this chapter:

642 (h) Beginning July 1, 2012, remuneration paid by a  
643 qualified business as defined in s. 290.203 to an individual who  
644 earns less than \$4,500 during the calendar quarter.

645 Section 15. Section 290.016, Florida Statutes, is amended  
646 to read:

647 290.016 Repeal.—Sections 290.001-290.014 are repealed June  
648 30, 2012 ~~December 31, 2015~~.

649 Section 16. For the purpose of incorporating the amendment  
650 made by this act to section 290.016, Florida Statutes, in a  
651 reference thereto, paragraph (c) of subsection (8) of section  
652 166.231, Florida Statutes, is reenacted to read:

653 166.231 Municipalities; public service tax.—

654 (8)

655 (c) This subsection expires on the date specified in s.  
656 290.016 for the expiration of the Florida Enterprise Zone Act,  
657 except that any qualified business that has satisfied the  
658 requirements of this subsection before that date shall be  
659 allowed the full benefit of the exemption allowed under this  
660 subsection as if this subsection had not expired on that date.

661 Section 17. For the purpose of incorporating the amendment  
662 made by this act to section 290.016, Florida Statutes, in a  
663 reference thereto, subsection (4) of section 193.077, Florida  
664 Statutes, is reenacted to read:

665 193.077 Notice of new, rebuilt, or expanded property.—

666 (4) This section expires on the date specified in s.

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667 290.016 for the expiration of the Florida Enterprise Zone Act.

668 Section 18. For the purpose of incorporating the amendment  
 669 made by this act to section 290.016, Florida Statutes, in a  
 670 reference thereto, paragraph (b) of subsection (5) of section  
 671 193.085, Florida Statutes, is reenacted to read:

672 193.085 Listing all property.—

673 (5)

674 (b) This subsection expires on the date specified in s.  
 675 290.016 for the expiration of the Florida Enterprise Zone Act.

676 Section 19. For the purpose of incorporating the amendment  
 677 made by this act to section 290.016, Florida Statutes, in a  
 678 reference thereto, paragraph (b) of subsection (4) of section  
 679 195.073, Florida Statutes, is reenacted to read:

680 195.073 Classification of property.—All items required by  
 681 law to be on the assessment rolls must receive a classification  
 682 based upon the use of the property. The department shall  
 683 promulgate uniform definitions for all classifications. The  
 684 department may designate other subclassifications of property.  
 685 No assessment roll may be approved by the department which does  
 686 not show proper classifications.

687 (4)

688 (b) This subsection expires on the date specified in s.  
 689 290.016 for the expiration of the Florida Enterprise Zone Act.

690 Section 20. For the purpose of incorporating the amendment  
 691 made by this act to section 290.016, Florida Statutes, in a  
 692 reference thereto, paragraph (b) of subsection (1) of section  
 693 195.099, Florida Statutes, is reenacted to read:

694 195.099 Periodic review.—

695 (1)

696 (b) This subsection shall expire on the date specified in  
 697 s. 290.016 for the expiration of the Florida Enterprise Zone  
 698 Act.

699 Section 21. For the purpose of incorporating the amendment  
 700 made by this act to section 290.016, Florida Statutes, in a  
 701 reference thereto, subsection (19) of section 196.012, Florida  
 702 Statutes, is reenacted to read:

703 196.012 Definitions.—For the purpose of this chapter, the  
 704 following terms are defined as follows, except where the context  
 705 clearly indicates otherwise:

706 (19) "Enterprise zone" means an area designated as an  
 707 enterprise zone pursuant to s. 290.0065. This subsection expires  
 708 on the date specified in s. 290.016 for the expiration of the  
 709 Florida Enterprise Zone Act.

710 Section 22. For the purpose of incorporating the amendment  
 711 made by this act to section 290.016, Florida Statutes, in a  
 712 reference thereto, subsection (4) of section 205.022, Florida  
 713 Statutes, is reenacted to read:

714 205.022 Definitions.—When used in this chapter, the  
 715 following terms and phrases shall have the meanings ascribed to  
 716 them in this section, except when the context clearly indicates  
 717 a different meaning:

718 (4) "Enterprise zone" means an area designated as an  
 719 enterprise zone pursuant to s. 290.0065. This subsection expires  
 720 on the date specified in s. 290.016 for the expiration of the  
 721 Florida Enterprise Zone Act.

722 Section 23. For the purpose of incorporating the amendment

723 made by this act to section 290.016, Florida Statutes, in a  
 724 reference thereto, subsection (6) of section 205.054, Florida  
 725 Statutes, is reenacted to read:

726 205.054 Business tax; partial exemption for engaging in  
 727 business or occupation in enterprise zone.—

728 (6) This section expires on the date specified in s.  
 729 290.016 for the expiration of the Florida Enterprise Zone Act;  
 730 and a receipt may not be issued with the exemption authorized in  
 731 this section for any period beginning on or after that date.

732 Section 24. For the purpose of incorporating the amendment  
 733 made by this act to section 290.016, Florida Statutes, in a  
 734 reference thereto, subsection (6) of section 212.02, Florida  
 735 Statutes, is reenacted to read:

736 212.02 Definitions.—The following terms and phrases when  
 737 used in this chapter have the meanings ascribed to them in this  
 738 section, except where the context clearly indicates a different  
 739 meaning:

740 (6) "Enterprise zone" means an area of the state  
 741 designated pursuant to s. 290.0065. This subsection expires on  
 742 the date specified in s. 290.016 for the expiration of the  
 743 Florida Enterprise Zone Act.

744 Section 25. For the purpose of incorporating the amendment  
 745 made by this act to section 290.016, Florida Statutes, in a  
 746 reference thereto, paragraph (g) of subsection (5) of section  
 747 212.08, Florida Statutes, is reenacted to read:

748 212.08 Sales, rental, use, consumption, distribution, and  
 749 storage tax; specified exemptions.—The sale at retail, the  
 750 rental, the use, the consumption, the distribution, and the

751 storage to be used or consumed in this state of the following  
 752 are hereby specifically exempt from the tax imposed by this  
 753 chapter.

754 (5) EXEMPTIONS; ACCOUNT OF USE.—

755 (g) Building materials used in the rehabilitation of real  
 756 property located in an enterprise zone.—

757 1. Building materials used in the rehabilitation of real  
 758 property located in an enterprise zone are exempt from the tax  
 759 imposed by this chapter upon an affirmative showing to the  
 760 satisfaction of the department that the items have been used for  
 761 the rehabilitation of real property located in an enterprise  
 762 zone. Except as provided in subparagraph 2., this exemption  
 763 inures to the owner, lessee, or lessor at the time the real  
 764 property is rehabilitated, but only through a refund of  
 765 previously paid taxes. To receive a refund pursuant to this  
 766 paragraph, the owner, lessee, or lessor of the rehabilitated  
 767 real property must file an application under oath with the  
 768 governing body or enterprise zone development agency having  
 769 jurisdiction over the enterprise zone where the business is  
 770 located, as applicable. A single application for a refund may be  
 771 submitted for multiple, contiguous parcels that were part of a  
 772 single parcel that was divided as part of the rehabilitation of  
 773 the property. All other requirements of this paragraph apply to  
 774 each parcel on an individual basis. The application must  
 775 include:

776 a. The name and address of the person claiming the refund.

777 b. An address and assessment roll parcel number of the  
 778 rehabilitated real property for which a refund of previously

779 | paid taxes is being sought.

780 |       c. A description of the improvements made to accomplish  
781 | the rehabilitation of the real property.

782 |       d. A copy of a valid building permit issued by the county  
783 | or municipal building department for the rehabilitation of the  
784 | real property.

785 |       e. A sworn statement, under penalty of perjury, from the  
786 | general contractor licensed in this state with whom the  
787 | applicant contracted to make the improvements necessary to  
788 | rehabilitate the real property, which lists the building  
789 | materials used to rehabilitate the real property, the actual  
790 | cost of the building materials, and the amount of sales tax paid  
791 | in this state on the building materials. If a general contractor  
792 | was not used, the applicant, not a general contractor, shall  
793 | make the sworn statement required by this sub-subparagraph.  
794 | Copies of the invoices that evidence the purchase of the  
795 | building materials used in the rehabilitation and the payment of  
796 | sales tax on the building materials must be attached to the  
797 | sworn statement provided by the general contractor or by the  
798 | applicant. Unless the actual cost of building materials used in  
799 | the rehabilitation of real property and the payment of sales  
800 | taxes is documented by a general contractor or by the applicant  
801 | in this manner, the cost of the building materials is deemed to  
802 | be an amount equal to 40 percent of the increase in assessed  
803 | value for ad valorem tax purposes.

804 |       f. The identifying number assigned pursuant to s. 290.0065  
805 | to the enterprise zone in which the rehabilitated real property  
806 | is located.

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807 g. A certification by the local building code inspector  
808 that the improvements necessary to rehabilitate the real  
809 property are substantially completed.

810 h. A statement of whether the business is a small business  
811 as defined by s. 288.703(1).

812 i. If applicable, the name and address of each permanent  
813 employee of the business, including, for each employee who is a  
814 resident of an enterprise zone, the identifying number assigned  
815 pursuant to s. 290.0065 to the enterprise zone in which the  
816 employee resides.

817 2. This exemption inures to a municipality, county, other  
818 governmental unit or agency, or nonprofit community-based  
819 organization through a refund of previously paid taxes if the  
820 building materials used in the rehabilitation are paid for from  
821 the funds of a community development block grant, State Housing  
822 Initiatives Partnership Program, or similar grant or loan  
823 program. To receive a refund, a municipality, county, other  
824 governmental unit or agency, or nonprofit community-based  
825 organization must file an application that includes the same  
826 information required in subparagraph 1. In addition, the  
827 application must include a sworn statement signed by the chief  
828 executive officer of the municipality, county, other  
829 governmental unit or agency, or nonprofit community-based  
830 organization seeking a refund which states that the building  
831 materials for which a refund is sought were funded by a  
832 community development block grant, State Housing Initiatives  
833 Partnership Program, or similar grant or loan program.

834 3. Within 10 working days after receipt of an application,

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835 the governing body or enterprise zone development agency shall  
836 review the application to determine if it contains all the  
837 information required by subparagraph 1. or subparagraph 2. and  
838 meets the criteria set out in this paragraph. The governing body  
839 or agency shall certify all applications that contain the  
840 required information and are eligible to receive a refund. If  
841 applicable, the governing body or agency shall also certify if  
842 20 percent of the employees of the business are residents of an  
843 enterprise zone, excluding temporary and part-time employees.  
844 The certification must be in writing, and a copy of the  
845 certification shall be transmitted to the executive director of  
846 the department. The applicant is responsible for forwarding a  
847 certified application to the department within the time  
848 specified in subparagraph 4.

849 4. An application for a refund must be submitted to the  
850 department within 6 months after the rehabilitation of the  
851 property is deemed to be substantially completed by the local  
852 building code inspector or by November 1 after the rehabilitated  
853 property is first subject to assessment.

854 5. Only one exemption through a refund of previously paid  
855 taxes for the rehabilitation of real property is permitted for  
856 any single parcel of property unless there is a change in  
857 ownership, a new lessor, or a new lessee of the real property. A  
858 refund may not be granted unless the amount to be refunded  
859 exceeds \$500. A refund may not exceed the lesser of 97 percent  
860 of the Florida sales or use tax paid on the cost of the building  
861 materials used in the rehabilitation of the real property as  
862 determined pursuant to sub-subparagraph 1.e. or \$5,000, or, if

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863 at least 20 percent of the employees of the business are  
864 residents of an enterprise zone, excluding temporary and part-  
865 time employees, the amount of refund may not exceed the lesser  
866 of 97 percent of the sales tax paid on the cost of the building  
867 materials or \$10,000. A refund shall be made within 30 days  
868 after formal approval by the department of the application for  
869 the refund.

870 6. The department shall adopt rules governing the manner  
871 and form of refund applications and may establish guidelines as  
872 to the requisites for an affirmative showing of qualification  
873 for exemption under this paragraph.

874 7. The department shall deduct an amount equal to 10  
875 percent of each refund granted under this paragraph from the  
876 amount transferred into the Local Government Half-cent Sales Tax  
877 Clearing Trust Fund pursuant to s. 212.20 for the county area in  
878 which the rehabilitated real property is located and shall  
879 transfer that amount to the General Revenue Fund.

880 8. For the purposes of the exemption provided in this  
881 paragraph, the term:

882 a. "Building materials" means tangible personal property  
883 that becomes a component part of improvements to real property.

884 b. "Real property" has the same meaning as provided in s.  
885 192.001(12), except that the term does not include a condominium  
886 parcel or condominium property as defined in s. 718.103.

887 c. "Rehabilitation of real property" means the  
888 reconstruction, renovation, restoration, rehabilitation,  
889 construction, or expansion of improvements to real property.

890 d. "Substantially completed" has the same meaning as

891 provided in s. 192.042(1).

892 9. This paragraph expires on the date specified in s.  
893 290.016 for the expiration of the Florida Enterprise Zone Act.

894 Section 26. For the purpose of incorporating the amendment  
895 made by this act to section 290.016, Florida Statutes, in a  
896 reference thereto, subsection (12) of section 212.096, Florida  
897 Statutes, is reenacted to read:

898 212.096 Sales, rental, storage, use tax; enterprise zone  
899 jobs credit against sales tax.—

900 (12) This section, except for subsection (11), expires on  
901 the date specified in s. 290.016 for the expiration of the  
902 Florida Enterprise Zone Act.

903 Section 27. For the purpose of incorporating the amendment  
904 made by this act to section 290.016, Florida Statutes, in  
905 references thereto, paragraph (c) of subsection (6) and  
906 paragraph (c) of subsection (7) of section 220.02, Florida  
907 Statutes, are reenacted to read:

908 220.02 Legislative intent.—

909 (6)

910 (c) This subsection expires on the date specified in s.  
911 290.016 for the expiration of the Florida Enterprise Zone Act.

912 (7)

913 (c) This subsection expires on the date specified in s.  
914 290.016 for the expiration of the Florida Enterprise Zone Act.

915 Section 28. For the purpose of incorporating the amendment  
916 made by this act to section 290.016, Florida Statutes, in  
917 references thereto, subsection (1) of section 220.03, Florida  
918 Statutes, is reenacted to read:

919 220.03 Definitions.—

920 (1) SPECIFIC TERMS.—When used in this code, and when not  
 921 otherwise distinctly expressed or manifestly incompatible with  
 922 the intent thereof, the following terms shall have the following  
 923 meanings:

924 (a) "Ad valorem taxes paid" means 96 percent of property  
 925 taxes levied for operating purposes and does not include  
 926 interest, penalties, or discounts foregone. In addition, the  
 927 term "ad valorem taxes paid," for purposes of the credit in s.  
 928 220.182, means the ad valorem tax paid on new or additional real  
 929 or personal property acquired to establish a new business or  
 930 facilitate a business expansion, including pollution and waste  
 931 control facilities, or any part thereof, and including one or  
 932 more buildings or other structures, machinery, fixtures, and  
 933 equipment. This paragraph expires on the date specified in s.  
 934 290.016 for the expiration of the Florida Enterprise Zone Act.

935 (b) "Affiliated group of corporations" means two or more  
 936 corporations which constitute an affiliated group of  
 937 corporations as defined in s. 1504(a) of the Internal Revenue  
 938 Code.

939 (c) "Business" or "business firm" means any business  
 940 entity authorized to do business in this state as defined in  
 941 paragraph (e), and any bank or savings and loan association as  
 942 defined in s. 220.62, subject to the tax imposed by the  
 943 provisions of this chapter. This paragraph expires on the date  
 944 specified in s. 290.016 for the expiration of the Florida  
 945 Enterprise Zone Act.

946 (d) "Community contribution" means the grant by a business

947 firm of any of the following items:

- 948 1. Cash or other liquid assets.
- 949 2. Real property.
- 950 3. Goods or inventory.
- 951 4. Other physical resources as identified by the
- 952 department.

953  
 954 This paragraph expires on the date specified in s. 290.016 for  
 955 the expiration of the Florida Enterprise Zone Act.

956 (e) "Corporation" includes all domestic corporations;  
 957 foreign corporations qualified to do business in this state or  
 958 actually doing business in this state; joint-stock companies;  
 959 limited liability companies, under chapter 608; common-law  
 960 declarations of trust, under chapter 609; corporations not for  
 961 profit, under chapter 617; agricultural cooperative marketing  
 962 associations, under chapter 618; professional service  
 963 corporations, under chapter 621; foreign unincorporated  
 964 associations, under chapter 622; private school corporations,  
 965 under chapter 623; foreign corporations not for profit which are  
 966 carrying on their activities in this state; and all other  
 967 organizations, associations, legal entities, and artificial  
 968 persons which are created by or pursuant to the statutes of this  
 969 state, the United States, or any other state, territory,  
 970 possession, or jurisdiction. The term "corporation" does not  
 971 include proprietorships, even if using a fictitious name;  
 972 partnerships of any type, as such; limited liability companies  
 973 that are taxable as partnerships for federal income tax  
 974 purposes; state or public fairs or expositions, under chapter

975 616; estates of decedents or incompetents; testamentary trusts;  
 976 or private trusts.

977 (f) "Department" means the Department of Revenue of this  
 978 state.

979 (g) "Director" means the executive director of the  
 980 Department of Revenue and, when there has been an appropriate  
 981 delegation of authority, the executive director's delegate.

982 (h) "Earned," "accrued," "paid," or "incurred" shall be  
 983 construed according to the method of accounting upon the basis  
 984 of which a taxpayer's income is computed under this code.

985 (i) "Emergency," as used in s. 220.02 and in paragraph (u)  
 986 of this subsection, means occurrence of widespread or severe  
 987 damage, injury, or loss of life or property proclaimed pursuant  
 988 to s. 14.022 or declared pursuant to s. 252.36. This paragraph  
 989 expires on the date specified in s. 290.016 for the expiration  
 990 of the Florida Enterprise Zone Act.

991 (j) "Enterprise zone" means an area in the state  
 992 designated pursuant to s. 290.0065. This paragraph expires on  
 993 the date specified in s. 290.016 for the expiration of the  
 994 Florida Enterprise Zone Act.

995 (k) "Expansion of an existing business," for the purposes  
 996 of the enterprise zone property tax credit, means any business  
 997 entity authorized to do business in this state as defined in  
 998 paragraph (e), and any bank or savings and loan association as  
 999 defined in s. 220.62, subject to the tax imposed by the  
 1000 provisions of this chapter, located in an enterprise zone, which  
 1001 expands by or through additions to real and personal property  
 1002 and which establishes five or more new jobs to employ five or

1003 more additional full-time employees at such location. This  
 1004 paragraph expires on the date specified in s. 290.016 for the  
 1005 expiration of the Florida Enterprise Zone Act.

1006 (l) "Fiscal year" means an accounting period of 12 months  
 1007 or less ending on the last day of any month other than December  
 1008 or, in the case of a taxpayer with an annual accounting period  
 1009 of 52-53 weeks under s. 441(f) of the Internal Revenue Code, the  
 1010 period determined under that subsection.

1011 (m) "Includes" or "including," when used in a definition  
 1012 contained in this code, shall not be deemed to exclude other  
 1013 things otherwise within the meaning of the term defined.

1014 (n) "Internal Revenue Code" means the United States  
 1015 Internal Revenue Code of 1986, as amended and in effect on  
 1016 January 1, 2010, except as provided in subsection (3).

1017 (o) "Local government" means any county or incorporated  
 1018 municipality in the state. This paragraph expires on the date  
 1019 specified in s. 290.016 for the expiration of the Florida  
 1020 Enterprise Zone Act.

1021 (p) "New business," for the purposes of the enterprise  
 1022 zone property tax credit, means any business entity authorized  
 1023 to do business in this state as defined in paragraph (e), or any  
 1024 bank or savings and loan association as defined in s. 220.62,  
 1025 subject to the tax imposed by the provisions of this chapter,  
 1026 first beginning operations on a site located in an enterprise  
 1027 zone and clearly separate from any other commercial or  
 1028 industrial operations owned by the same entity, bank, or savings  
 1029 and loan association and which establishes five or more new jobs  
 1030 to employ five or more additional full-time employees at such

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1031 location. This paragraph expires on the date specified in s.  
1032 290.016 for the expiration of the Florida Enterprise Zone Act.

1033 (q) "New employee," for the purposes of the enterprise  
1034 zone jobs credit, means a person residing in an enterprise zone  
1035 or a participant in the welfare transition program who is  
1036 employed at a business located in an enterprise zone who begins  
1037 employment in the operations of the business after July 1, 1995,  
1038 and who has not been previously employed full time within the  
1039 preceding 12 months by the business or a successor business  
1040 claiming the credit pursuant to s. 220.181. A person shall be  
1041 deemed to be employed by such a business if the person performs  
1042 duties in connection with the operations of the business on a  
1043 full-time basis, provided she or he is performing such duties  
1044 for an average of at least 36 hours per week each month. The  
1045 person must be performing such duties at a business site located  
1046 in an enterprise zone. This paragraph expires on the date  
1047 specified in s. 290.016 for the expiration of the Florida  
1048 Enterprise Zone Act.

1049 (r) "Nonbusiness income" means rents and royalties from  
1050 real or tangible personal property, capital gains, interest,  
1051 dividends, and patent and copyright royalties, to the extent  
1052 that they do not arise from transactions and activities in the  
1053 regular course of the taxpayer's trade or business. The term  
1054 "nonbusiness income" does not include income from tangible and  
1055 intangible property if the acquisition, management, and  
1056 disposition of the property constitute integral parts of the  
1057 taxpayer's regular trade or business operations, or any amounts  
1058 which could be included in apportionable income without

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1059 | violating the due process clause of the United States  
 1060 | Constitution. For purposes of this definition, "income" means  
 1061 | gross receipts less all expenses directly or indirectly  
 1062 | attributable thereto. Functionally related dividends are  
 1063 | presumed to be business income.

1064 |       (s) "Partnership" includes a syndicate, group, pool, joint  
 1065 | venture, or other unincorporated organization through or by  
 1066 | means of which any business, financial operation, or venture is  
 1067 | carried on, including a limited partnership; and the term  
 1068 | "partner" includes a member having a capital or a profits  
 1069 | interest in a partnership.

1070 |       (t) "Project" means any activity undertaken by an eligible  
 1071 | sponsor, as defined in s. 220.183(2)(c), which is designed to  
 1072 | construct, improve, or substantially rehabilitate housing that  
 1073 | is affordable to low-income or very-low-income households as  
 1074 | defined in s. 420.9071(19) and (28); designed to provide  
 1075 | commercial, industrial, or public resources and facilities; or  
 1076 | designed to improve entrepreneurial and job-development  
 1077 | opportunities for low-income persons. A project may be the  
 1078 | investment necessary to increase access to high-speed broadband  
 1079 | capability in rural communities with enterprise zones, including  
 1080 | projects that result in improvements to communications assets  
 1081 | that are owned by a business. A project may include the  
 1082 | provision of museum educational programs and materials that are  
 1083 | directly related to any project approved between January 1,  
 1084 | 1996, and December 31, 1999, and located in an enterprise zone  
 1085 | designated pursuant to s. 290.0065. This paragraph does not  
 1086 | preclude projects that propose to construct or rehabilitate low-

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1087 income or very-low-income housing on scattered sites. With  
 1088 respect to housing, contributions may be used to pay the  
 1089 following eligible project-related activities:

1090 1. Project development, impact, and management fees for  
 1091 low-income or very-low-income housing projects;

1092 2. Down payment and closing costs for eligible persons, as  
 1093 defined in s. 420.9071(19) and (28);

1094 3. Administrative costs, including housing counseling and  
 1095 marketing fees, not to exceed 10 percent of the community  
 1096 contribution, directly related to low-income or very-low-income  
 1097 projects; and

1098 4. Removal of liens recorded against residential property  
 1099 by municipal, county, or special-district local governments when  
 1100 satisfaction of the lien is a necessary precedent to the  
 1101 transfer of the property to an eligible person, as defined in s.  
 1102 420.9071(19) and (28), for the purpose of promoting home  
 1103 ownership. Contributions for lien removal must be received from  
 1104 a nonrelated third party.

1105  
 1106 The provisions of this paragraph shall expire and be void on  
 1107 June 30, 2015.

1108 (u) "Rebuilding of an existing business" means replacement  
 1109 or restoration of real or tangible property destroyed or damaged  
 1110 in an emergency, as defined in paragraph (i), after July 1,  
 1111 1995, in an enterprise zone, by a business entity authorized to  
 1112 do business in this state as defined in paragraph (e), or a bank  
 1113 or savings and loan association as defined in s. 220.62, subject  
 1114 to the tax imposed by the provisions of this chapter, located in

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1115 the enterprise zone. This paragraph expires on the date  
1116 specified in s. 290.016 for the expiration of the Florida  
1117 Enterprise Zone Act.

1118 (v) "Regulations" includes rules promulgated, and forms  
1119 prescribed, by the department.

1120 (w) "Returns" includes declarations of estimated tax  
1121 required under this code.

1122 (x) "State," when applied to a jurisdiction other than  
1123 Florida, means any state of the United States, the District of  
1124 Columbia, the Commonwealth of Puerto Rico, any territory or  
1125 possession of the United States, and any foreign country, or any  
1126 political subdivision of any of the foregoing.

1127 (y) "Taxable year" means the calendar or fiscal year upon  
1128 the basis of which net income is computed under this code,  
1129 including, in the case of a return made for a fractional part of  
1130 a year, the period for which such return is made.

1131 (z) "Taxpayer" means any corporation subject to the tax  
1132 imposed by this code, and includes all corporations for which a  
1133 consolidated return is filed under s. 220.131. However,  
1134 "taxpayer" does not include a corporation having no individuals  
1135 (including individuals employed by an affiliate) receiving  
1136 compensation in this state as defined in s. 220.15 when the only  
1137 property owned or leased by said corporation (including an  
1138 affiliate) in this state is located at the premises of a printer  
1139 with which it has contracted for printing, if such property  
1140 consists of the final printed product, property which becomes a  
1141 part of the final printed product, or property from which the  
1142 printed product is produced.

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1143 (aa) "Functionally related dividends" include the  
1144 following types of dividends:

1145 1. Those received from a subsidiary of which the voting  
1146 stock is more than 50 percent owned or controlled by the  
1147 taxpayer or members of its affiliated group and which is engaged  
1148 in the same general line of business.

1149 2. Those received from any corporation which is either a  
1150 significant source of supply for the taxpayer or its affiliated  
1151 group or a significant purchaser of the output of the taxpayer  
1152 or its affiliated group, or which sells a significant part of  
1153 its output or obtains a significant part of its raw materials or  
1154 input from the taxpayer or its affiliated group. "Significant"  
1155 means an amount of 15 percent or more.

1156 3. Those resulting from the investment of working capital  
1157 or some other purpose in furtherance of the taxpayer or its  
1158 affiliated group.

1159

1160 However, dividends not otherwise subject to tax under this  
1161 chapter are excluded.

1162 (bb) "Child care facility startup costs" means  
1163 expenditures for substantial renovation, equipment, including  
1164 playground equipment and kitchen appliances and cooking  
1165 equipment, real property, including land and improvements, and  
1166 for reduction of debt, made in connection with a child care  
1167 facility as defined by s. 402.302, or any facility providing  
1168 daily care to children who are mildly ill, which is located in  
1169 this state on the taxpayer's premises and used by the employees  
1170 of the taxpayer.

1171 (cc) "Operation of a child care facility" means operation  
 1172 of a child care facility as defined by s. 402.302, or any  
 1173 facility providing daily care to children who are mildly ill,  
 1174 which is located in this state within 5 miles of at least one  
 1175 place of business of the taxpayer and which is used by the  
 1176 employees of the taxpayer.

1177 (dd) "Citrus processing company" means a corporation  
 1178 which, during the 60-month period ending on December 31, 1997,  
 1179 had derived more than 50 percent of its total gross receipts  
 1180 from the processing of citrus products and the manufacture of  
 1181 juices.

1182 (ee) "New job has been created" means that, on the date of  
 1183 application, the total number of full-time jobs is greater than  
 1184 the total was 12 months prior to that date, as demonstrated to  
 1185 the department by a business located in the enterprise zone.

1186 (ff) "Job" means a full-time position, as consistent with  
 1187 terms used by the Agency for Workforce Innovation and the United  
 1188 States Department of Labor for purposes of unemployment  
 1189 compensation tax administration and employment estimation  
 1190 resulting directly from business operations in this state. The  
 1191 term may not include a temporary construction job involved with  
 1192 the construction of facilities or any job that has previously  
 1193 been included in any application for tax credits under s.  
 1194 212.096. The term also includes employment of an employee leased  
 1195 from an employee leasing company licensed under chapter 468 if  
 1196 the employee has been continuously leased to the employer for an  
 1197 average of at least 36 hours per week for more than 6 months.

1198 Section 29. For the purpose of incorporating the amendment  
 1199 made by this act to section 290.016, Florida Statutes, in  
 1200 references thereto, paragraph (a) of subsection (1) of section  
 1201 220.13, Florida Statutes, is reenacted to read:

1202 220.13 "Adjusted federal income" defined.—

1203 (1) The term "adjusted federal income" means an amount  
 1204 equal to the taxpayer's taxable income as defined in subsection  
 1205 (2), or such taxable income of more than one taxpayer as  
 1206 provided in s. 220.131, for the taxable year, adjusted as  
 1207 follows:

1208 (a) Additions.—There shall be added to such taxable  
 1209 income:

1210 1. The amount of any tax upon or measured by income,  
 1211 excluding taxes based on gross receipts or revenues, paid or  
 1212 accrued as a liability to the District of Columbia or any state  
 1213 of the United States which is deductible from gross income in  
 1214 the computation of taxable income for the taxable year.

1215 2. The amount of interest which is excluded from taxable  
 1216 income under s. 103(a) of the Internal Revenue Code or any other  
 1217 federal law, less the associated expenses disallowed in the  
 1218 computation of taxable income under s. 265 of the Internal  
 1219 Revenue Code or any other law, excluding 60 percent of any  
 1220 amounts included in alternative minimum taxable income, as  
 1221 defined in s. 55(b)(2) of the Internal Revenue Code, if the  
 1222 taxpayer pays tax under s. 220.11(3).

1223 3. In the case of a regulated investment company or real  
 1224 estate investment trust, an amount equal to the excess of the  
 1225 net long-term capital gain for the taxable year over the amount

1226 of the capital gain dividends attributable to the taxable year.

1227 4. That portion of the wages or salaries paid or incurred  
 1228 for the taxable year which is equal to the amount of the credit  
 1229 allowable for the taxable year under s. 220.181. This  
 1230 subparagraph shall expire on the date specified in s. 290.016  
 1231 for the expiration of the Florida Enterprise Zone Act.

1232 5. That portion of the ad valorem school taxes paid or  
 1233 incurred for the taxable year which is equal to the amount of  
 1234 the credit allowable for the taxable year under s. 220.182. This  
 1235 subparagraph shall expire on the date specified in s. 290.016  
 1236 for the expiration of the Florida Enterprise Zone Act.

1237 6. The amount of emergency excise tax paid or accrued as a  
 1238 liability to this state under chapter 221 which tax is  
 1239 deductible from gross income in the computation of taxable  
 1240 income for the taxable year.

1241 7. That portion of assessments to fund a guaranty  
 1242 association incurred for the taxable year which is equal to the  
 1243 amount of the credit allowable for the taxable year.

1244 8. In the case of a nonprofit corporation which holds a  
 1245 pari-mutuel permit and which is exempt from federal income tax  
 1246 as a farmers' cooperative, an amount equal to the excess of the  
 1247 gross income attributable to the pari-mutuel operations over the  
 1248 attributable expenses for the taxable year.

1249 9. The amount taken as a credit for the taxable year under  
 1250 s. 220.1895.

1251 10. Up to nine percent of the eligible basis of any  
 1252 designated project which is equal to the credit allowable for  
 1253 the taxable year under s. 220.185.

1254 11. The amount taken as a credit for the taxable year  
 1255 under s. 220.1875. The addition in this subparagraph is intended  
 1256 to ensure that the same amount is not allowed for the tax  
 1257 purposes of this state as both a deduction from income and a  
 1258 credit against the tax. This addition is not intended to result  
 1259 in adding the same expense back to income more than once.

1260 12. The amount taken as a credit for the taxable year  
 1261 under s. 220.192.

1262 13. The amount taken as a credit for the taxable year  
 1263 under s. 220.193.

1264 14. Any portion of a qualified investment, as defined in  
 1265 s. 288.9913, which is claimed as a deduction by the taxpayer and  
 1266 taken as a credit against income tax pursuant to s. 288.9916.

1267 15. The costs to acquire a tax credit pursuant to s.  
 1268 288.1254(5) that are deducted from or otherwise reduce federal  
 1269 taxable income for the taxable year.

1270 Section 30. For the purpose of incorporating the amendment  
 1271 made by this act to section 290.016, Florida Statutes, in a  
 1272 reference thereto, subsection (9) of section 220.181, Florida  
 1273 Statutes, is reenacted to read:

1274 220.181 Enterprise zone jobs credit.—

1275 (9) This section, except paragraph (1)(c) and subsection  
 1276 (8), expires on the date specified in s. 290.016 for the  
 1277 expiration of the Florida Enterprise Zone Act, and a business  
 1278 may not begin claiming the enterprise zone jobs credit after  
 1279 that date; however, the expiration of this section does not  
 1280 affect the operation of any credit for which a business has  
 1281 qualified under this section before that date, or any

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1282 carryforward of unused credit amounts as provided in paragraph  
1283 (1) (c) .

1284 Section 31. For the purpose of incorporating the amendment  
1285 made by this act to section 290.016, Florida Statutes, in a  
1286 reference thereto, subsection (14) of section 220.182, Florida  
1287 Statutes, is reenacted to read:

1288 220.182 Enterprise zone property tax credit.—

1289 (14) This section expires on the date specified in s.  
1290 290.016 for the expiration of the Florida Enterprise Zone Act,  
1291 and a business may not begin claiming the enterprise zone  
1292 property tax credit after that date; however, the expiration of  
1293 this section does not affect the operation of any credit for  
1294 which a business has qualified under this section before that  
1295 date, or any carryforward of unused credit amounts as provided  
1296 in paragraph (1) (b) .

1297 Section 32. This act shall take effect July 1, 2011.