

By Senator Detert

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1 A bill to be entitled
2 An act relating to enterprise zones; amending s.
3 290.016, F.S.; advancing the date of the expiration of
4 the Florida Enterprise Zone Act; amending ss. 14.2015,
5 159.27, 159.803, 163.2514, 163.2517, 163.2523,
6 163.336, 163.345, 163.457, 163.503, 163.522, 195.099,
7 196.012, 196.1995, 212.08, 213.053, 220.02, 220.03,
8 220.191, 288.018, 288.047, 288.063, 288.0655,
9 288.0659, 288.095, 288.1045, 288.106, 288.1089,
10 288.11621, 288.1175, 288.99, 376.84, 403.973, 624.509,
11 624.5091, and 624.5105, F.S.; deleting references to
12 enterprise zones; deleting provisions relating to the
13 designation and administration of enterprise zones,
14 tax credits, tax refunds, or economic development
15 incentives available to businesses within an
16 enterprise zone, to conform to the expiration of the
17 Florida Enterprise Zone Act; conforming cross-
18 references; amending s. 163.521, F.S.; providing for
19 the expiration of a provision to conform to the
20 expiration of the Florida Enterprise Zone Act which
21 authorizes the governing body of a county or
22 municipality containing an enterprise zone to make a
23 funding request for capital improvements relating to
24 crime prevention under certain circumstances; amending
25 s. 377.809, F.S.; deleting an obsolete provision
26 requiring the Office of Tourism, Trade, and Economic
27 Development to submit a report relating to the energy
28 economic zone pilot program; repealing s. 196.095,
29 F.S., relating to an exemption from property taxes for

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30 certain child care facilities operating in an
31 enterprise zone; repealing s. 196.1996, F.S., which
32 provided that a board of county commissioners or the
33 governing body of a municipality does not need to
34 reenact certain ordinances or resolutions to grant
35 economic development ad valorem tax exemptions in
36 certain enterprise zones; repealing s. 290.06561,
37 F.S., which directed the Office of Tourism, Trade, and
38 Economic Development to designate a catalyst site as a
39 rural enterprise zone; repealing s. 379.2353, F.S.,
40 relating to the designation of enterprise zones in
41 communities adversely affected by the constitutional
42 limit on the use of nets to harvest marine species;
43 providing that the repeal of the Florida Enterprise
44 Zone Act does not affect the availability of certain
45 tax credits or tax refunds; providing effective dates.

46
47 Be It Enacted by the Legislature of the State of Florida:

48
49 Section 1. Section 290.016, Florida Statutes, is amended to
50 read:

51 290.016 Repeal.—Sections 290.001-290.016 ~~290.001-290.014~~
52 are repealed July 1, 2011 ~~December 31, 2015~~.

53 Section 2. Effective July 1, 2011, paragraphs (f) and (k)
54 of subsection (2) of section 14.2015, Florida Statutes, are
55 amended to read:

56 14.2015 Office of Tourism, Trade, and Economic Development;
57 creation; powers and duties.—

58 (2) The purpose of the Office of Tourism, Trade, and

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59 Economic Development is to assist the Governor in working with
 60 the Legislature, state agencies, business leaders, and economic
 61 development professionals to formulate and implement coherent
 62 and consistent policies and strategies designed to provide
 63 economic opportunities for all Floridians. To accomplish such
 64 purposes, the Office of Tourism, Trade, and Economic Development
 65 shall:

66 (f)1. Administer ~~the Florida Enterprise Zone Act under ss.~~
 67 ~~290.001-290.016,~~ the community contribution tax credit program
 68 under s. 624.5105 ~~ss. 220.183 and 624.5105,~~ the tax refund
 69 program for qualified target industry businesses under s.
 70 288.106, the tax-refund program for qualified defense
 71 contractors and space flight business contractors under s.
 72 288.1045, contracts for transportation projects under s.
 73 288.063, the sports franchise facility programs under ss.
 74 288.1162 and 288.11621, the professional golf hall of fame
 75 facility program under s. 288.1168, the expedited permitting
 76 process under s. 403.973, the Rural Community Development
 77 Revolving Loan Fund under s. 288.065, the Regional Rural
 78 Development Grants Program under s. 288.018, the Certified
 79 Capital Company Act under s. 288.99, the Florida State Rural
 80 Development Council, the Rural Economic Development Initiative,
 81 and other programs that are specifically assigned to the office
 82 by law, by the appropriations process, or by the Governor.
 83 Notwithstanding any other provisions of law, the office may
 84 expend interest earned from the investment of program funds
 85 deposited in the Grants and Donations Trust Fund to contract for
 86 the administration of the programs, or portions of the programs,
 87 enumerated in this paragraph or assigned to the office by law,

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88 by the appropriations process, or by the Governor. Such
89 expenditures shall be subject to review under chapter 216.

90 2. The office may enter into contracts in connection with
91 the fulfillment of its duties concerning the Florida First
92 Business Bond Pool under chapter 159, tax incentives under
93 chapters 212 and 220, tax incentives under the Certified Capital
94 Company Act in chapter 288, foreign offices under chapter 288,
95 ~~the Enterprise Zone program under chapter 290~~, the Seaport
96 Employment Training program under chapter 311, the Florida
97 Professional Sports Team License Plates under chapter 320,
98 Spaceport Florida under chapter 331, Expedited Permitting under
99 chapter 403, and in carrying out other functions that are
100 specifically assigned to the office by law, by the
101 appropriations process, or by the Governor.

102 (k) Adopt rules, as necessary, to carry out its functions
103 in connection with the administration of the Qualified Target
104 Industry program, the Qualified Defense Contractor program, the
105 Certified Capital Company Act, ~~the Enterprise Zone program~~, and
106 the Florida First Business Bond pool.

107 Section 3. Effective July 1, 2011, subsections (5) and (19)
108 of section 159.27, Florida Statutes, are amended, and present
109 subsections (20) through (23) of that section are renumbered as
110 subsections (19) through (22), respectively, to read:

111 159.27 Definitions.—The following words and terms, unless
112 the context clearly indicates a different meaning, shall have
113 the following meanings:

114 (5) "Project" means any capital project comprising an
115 industrial or manufacturing plant, a research and development
116 park, an agricultural processing or storage facility, a

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117 warehousing or distribution facility, a headquarters facility, a
 118 tourism facility, a convention or trade show facility, an urban
 119 parking facility, a trade center, a health care facility, an
 120 educational facility, a correctional or detention facility, a
 121 motion picture production facility, a preservation or
 122 rehabilitation of a certified historic structure, an airport or
 123 port facility, ~~a commercial project in an enterprise zone,~~ a
 124 pollution-control facility, a hazardous or solid waste facility,
 125 a social service center, or a mass commuting facility, including
 126 one or more buildings and other structures, whether or not on
 127 the same site or sites; any rehabilitation, improvement,
 128 renovation, or enlargement of, or any addition to, any buildings
 129 or structures for use as a factory, a mill, a processing plant,
 130 an assembly plant, a fabricating plant, an industrial
 131 distribution center, a repair, overhaul, or service facility, a
 132 test facility, an agricultural processing or storage facility, a
 133 warehousing or distribution facility, a headquarters facility, a
 134 tourism facility, a convention or trade show facility, an urban
 135 parking facility, a trade center, a health care facility, an
 136 educational facility, a correctional or detention facility, a
 137 motion picture production facility, a preservation or
 138 rehabilitation of a certified historic structure, an airport or
 139 port facility, ~~a commercial project in an enterprise zone,~~ a
 140 pollution-control facility, a hazardous or solid waste facility,
 141 a social service center, or a mass commuting facility, and other
 142 facilities, including research and development facilities, for
 143 manufacturing, processing, assembling, repairing, overhauling,
 144 servicing, testing, or handling of any products or commodities
 145 embraced in any industrial or manufacturing plant, in connection

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146 with the purposes of a research and development park, or other
147 facilities for or used in connection with an agricultural
148 processing or storage facility, a warehousing or distribution
149 facility, a headquarters facility, a tourism facility, a
150 convention or trade show facility, an urban parking facility, a
151 trade center, a health care facility, an educational facility, a
152 correctional or detention facility, a motion picture production
153 facility, a preservation or rehabilitation of a certified
154 historic structure, an airport or port facility, or a commercial
155 project ~~in an enterprise zone or~~ for controlling air or water
156 pollution or for the disposal, processing, conversion, or
157 reclamation of hazardous or solid waste, a social service
158 center, or a mass commuting facility; and including also the
159 sites thereof and other rights in land therefor whether improved
160 or unimproved, machinery, equipment, site preparation and
161 landscaping, and all appurtenances and facilities incidental
162 thereto, such as warehouses, utilities, access roads, railroad
163 sidings, truck docking and similar facilities, parking
164 facilities, office or storage or training facilities, public
165 lodging and restaurant facilities, dockage, wharfage, solar
166 energy facilities, and other improvements necessary or
167 convenient for any manufacturing or industrial plant, research
168 and development park, agricultural processing or storage
169 facility, warehousing or distribution facility, tourism
170 facility, convention or trade show facility, urban parking
171 facility, trade center, health care facility, educational
172 facility, a correctional or detention facility, motion picture
173 production facility, preservation or rehabilitation of a
174 certified historic structure, airport or port facility,

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175 ~~commercial project in an enterprise zone,~~ pollution-control
176 facility, hazardous or solid waste facility, social service
177 center, or a mass commuting facility and any one or more
178 combinations of the foregoing.

179 ~~(19) "Commercial project in an enterprise zone" means~~
180 ~~buildings, building additions or renovations, or other~~
181 ~~structures to be newly constructed and suitable for use by a~~
182 ~~commercial enterprise, and includes the site on which such~~
183 ~~buildings or structures are located, located in an area~~
184 ~~designated as an enterprise zone pursuant to s. 290.0065.~~

185 Section 4. Effective July 1, 2011, subsection (5) of
186 section 159.803, Florida Statutes, is amended to read:

187 159.803 Definitions.—As used in this part, the term:

188 (5) "Priority project" means a solid waste disposal
189 facility or a sewage facility, as such terms are defined in s.
190 142 of the Code, or a water facility, as defined in s. 142 of
191 the Code, which is operated by a member-owned, not-for-profit
192 utility, ~~or any project which is to be located in an area which~~
193 ~~is an enterprise zone designated pursuant to s. 290.0065.~~

194 Section 5. Effective July 1, 2011, subsection (2) of
195 section 163.2514, Florida Statutes, is amended to read:

196 163.2514 Growth Policy Act; definitions.—As used in ss.
197 163.2511-163.2523, the term:

198 (2) "Urban infill and redevelopment area" means an area or
199 areas designated by a local government where:

200 (a) Public services such as water and wastewater,
201 transportation, schools, and recreation are already available or
202 are scheduled to be provided in an adopted 5-year schedule of
203 capital improvements;

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204 (b) The area, or one or more neighborhoods within the area,
205 suffers from pervasive poverty, unemployment, and general
206 distress as defined by s. 288.0659 ~~s. 290.0058~~;

207 (c) The area exhibits a proportion of properties that are
208 substandard, overcrowded, dilapidated, vacant or abandoned, or
209 functionally obsolete which is higher than the average for the
210 local government;

211 (d) More than 50 percent of the area is within 1/4 mile of
212 a transit stop, or a sufficient number of transit stops will be
213 made available concurrent with the designation; and

214 (e) The area includes or is adjacent to community
215 redevelopment areas, brownfields, ~~enterprise zones~~, or Main
216 Street programs, or has been designated by the state or Federal
217 Government as an urban redevelopment, revitalization, or infill
218 area under empowerment zone, enterprise community, or brownfield
219 showcase community programs or similar programs.

220 Section 6. Effective July 1, 2011, subsection (3) of
221 section 163.2517, Florida Statutes, is amended to read:

222 163.2517 Designation of urban infill and redevelopment
223 area.—

224 (3) A local government seeking to designate a geographic
225 area within its jurisdiction as an urban infill and
226 redevelopment area shall prepare a plan that describes the
227 infill and redevelopment objectives of the local government
228 within the proposed area. In lieu of preparing a new plan, the
229 local government may demonstrate that an existing plan or
230 combination of plans associated with a community redevelopment
231 area, Florida Main Street program, Front Porch Florida
232 Community, sustainable community, ~~enterprise zone~~, or

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233 neighborhood improvement district includes the factors listed in
234 paragraphs (a)-(n), including a collaborative and holistic
235 community participation process, or amend such existing plans to
236 include these factors. The plan shall demonstrate the local
237 government and community's commitment to comprehensively address
238 the urban problems within the urban infill and redevelopment
239 area and identify activities and programs to accomplish locally
240 identified goals such as code enforcement; improved educational
241 opportunities; reduction in crime; neighborhood revitalization
242 and preservation; provision of infrastructure needs, including
243 mass transit and multimodal linkages; and mixed-use planning to
244 promote multifunctional redevelopment to improve both the
245 residential and commercial quality of life in the area. The plan
246 shall also:

247 (a) Contain a map depicting the geographic area or areas to
248 be included within the designation.

249 (b) Confirm that the infill and redevelopment area is
250 within an area designated for urban uses in the local
251 government's comprehensive plan.

252 (c) Identify and map existing ~~enterprise zones~~, community
253 redevelopment areas, community development corporations,
254 brownfield areas, downtown redevelopment districts, safe
255 neighborhood improvement districts, historic preservation
256 districts, and empowerment zones or enterprise communities
257 located within the area proposed for designation as an urban
258 infill and redevelopment area and provide a framework for
259 coordinating infill and redevelopment programs within the urban
260 core.

261 (d) Identify a memorandum of understanding between the

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262 district school board and the local government jurisdiction
263 regarding public school facilities located within the urban
264 infill and redevelopment area to identify how the school board
265 will provide priority to enhancing public school facilities and
266 programs in the designated area, including the reuse of existing
267 buildings for schools within the area.

268 (e) Identify each neighborhood within the proposed area and
269 state community preservation and revitalization goals and
270 projects identified through a collaborative and holistic
271 community participation process and how such projects will be
272 implemented.

273 (f) Identify how the local government and community-based
274 organizations intend to implement affordable housing programs,
275 including, but not limited to, economic and community
276 development programs administered by federal and state agencies,
277 within the urban infill and redevelopment area.

278 (g) Identify strategies for reducing crime.

279 (h) If applicable, provide guidelines for the adoption of
280 land development regulations specific to the urban infill and
281 redevelopment area which include, for example, setbacks and
282 parking requirements appropriate to urban development.

283 (i) Identify and map any existing transportation
284 concurrency exception areas and any relevant public
285 transportation corridors designated by a metropolitan planning
286 organization in its long-range transportation plans or by the
287 local government in its comprehensive plan for which the local
288 government seeks designation as a transportation concurrency
289 exception area. For those areas, describe how public
290 transportation, pedestrian ways, and bikeways will be

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291 implemented as an alternative to increased automobile use.

292 (j) Identify and adopt a package of financial and local
293 government incentives which the local government will offer for
294 new development, expansion of existing development, and
295 redevelopment within the urban infill and redevelopment area.
296 Examples of such incentives include:

297 1. Waiver of license and permit fees.

298 2. Exemption of sales made in the urban infill and
299 redevelopment area from local option sales surtaxes imposed
300 pursuant to s. 212.055.

301 3. Waiver of delinquent local taxes or fees to promote the
302 return of property to productive use.

303 4. Expedited permitting.

304 5. Lower transportation impact fees for development which
305 encourages more use of public transit, pedestrian, and bicycle
306 modes of transportation.

307 6. Prioritization of infrastructure spending within the
308 urban infill and redevelopment area.

309 7. Local government absorption of developers' concurrency
310 costs.

311
312 In order to be authorized to recognize the exemption from local
313 option sales surtaxes pursuant to subparagraph 2., the owner,
314 lessee, or lessor of the new development, expanding existing
315 development, or redevelopment within the urban infill and
316 redevelopment area must file an application under oath with the
317 governing body having jurisdiction over the urban infill and
318 redevelopment area where the business is located. The
319 application must include the name and address of the business

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320 claiming the exclusion from collecting local option surtaxes; an
321 address and assessment roll parcel number of the urban infill
322 and redevelopment area for which the exemption is being sought;
323 a description of the improvements made to accomplish the new
324 development, expanding development, or redevelopment of the real
325 property; a copy of the building permit application or the
326 building permit issued for the development of the real property;
327 a new application for a certificate of registration with the
328 Department of Revenue with the address of the new development,
329 expanding development, or redevelopment; and the location of the
330 property. The local government must review and approve the
331 application and submit the completed application and
332 documentation along with a copy of the ordinance adopted
333 pursuant to subsection (5) to the Department of Revenue in order
334 for the business to become eligible to make sales exempt from
335 local option sales surtaxes in the urban infill and
336 redevelopment area.

337 (k) Identify how activities and incentives within the urban
338 infill and redevelopment area will be coordinated and what
339 administrative mechanism the local government will use for the
340 coordination.

341 (l) Identify how partnerships with the financial and
342 business community will be developed.

343 (m) Identify the governance structure that the local
344 government will use to involve community representatives in the
345 implementation of the plan.

346 (n) Identify performance measures to evaluate the success
347 of the local government in implementing the urban infill and
348 redevelopment plan.

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349 Section 7. Effective July 1, 2011, section 163.2523,
350 Florida Statutes, is amended to read:

351 163.2523 Grant program.—An Urban Infill and Redevelopment
352 Assistance Grant Program is created for local governments. A
353 local government may allocate grant money to special districts,
354 including community redevelopment agencies, and nonprofit
355 community development organizations to implement projects
356 consistent with an adopted urban infill and redevelopment plan
357 or plan employed in lieu thereof. Thirty percent of the general
358 revenue appropriated for this program shall be available for
359 planning grants to be used by local governments for the
360 development of an urban infill and redevelopment plan, including
361 community participation processes for the plan. Sixty percent of
362 the general revenue appropriated for this program shall be
363 available for fifty/fifty matching grants for implementing urban
364 infill and redevelopment projects that further the objectives
365 set forth in the local government's adopted urban infill and
366 redevelopment plan or plan employed in lieu thereof. The
367 remaining 10 percent of the revenue must be used for outright
368 grants for implementing projects requiring an expenditure of
369 under \$50,000. If the volume of fundable applications under any
370 of the allocations specified in this section does not fully
371 obligate the amount of the allocation, the Department of
372 Community Affairs may transfer the unused balance to the
373 category having the highest dollar value of applications
374 eligible but unfunded. However, in no event may the percentage
375 of dollars allocated to outright grants for implementing
376 projects exceed 20 percent in any given fiscal year. Projects
377 that provide employment opportunities to clients of the

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378 Temporary Cash Assistance program and projects within urban
379 infill and redevelopment areas that include a community
380 redevelopment area, Florida Main Street program, Front Porch
381 Florida Community, sustainable community, ~~enterprise zone,~~
382 federal enterprise zone, enterprise community, or neighborhood
383 improvement district must be given an elevated priority in the
384 scoring of competing grant applications. The Division of Housing
385 and Community Development of the Department of Community Affairs
386 shall administer the grant program. The Department of Community
387 Affairs shall adopt rules establishing grant review criteria
388 consistent with this section.

389 Section 8. Effective July 1, 2011, paragraph (a) of
390 subsection (2) of section 163.336, Florida Statutes, is amended
391 to read:

392 163.336 Coastal resort area redevelopment pilot project.—

393 (2) PILOT PROJECT ADMINISTRATION.—

394 (a) To be eligible to participate in this pilot project,
395 all or a portion of the area must be within:

396 1. The coastal building zone as defined in s. 161.54; and

397 2. A community redevelopment area, ~~enterprise zone,~~
398 brownfield area, empowerment zone, or other such economically
399 deprived areas as designated by the county or municipality with
400 jurisdiction over the area.

401 Section 9. Effective July 1, 2011, subsection (2) of
402 section 163.345, Florida Statutes, is amended to read:

403 163.345 Encouragement of private enterprise.—

404 (2) In giving consideration to the objectives outlined in
405 subsection (1), the county or municipality shall consider making
406 available the incentives provided under ~~the Florida Enterprise~~

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407 ~~Zone Act and~~ chapter 420.

408 Section 10. Effective July 1, 2011, paragraph (d) of
409 subsection (3) of section 163.457, Florida Statutes, is amended,
410 and present paragraph (e) of that subsection is redesignated as
411 paragraph (d), to read:

412 163.457 Eligibility for assistance.—Community-based
413 development organizations that meet the following requirements
414 shall be eligible for assistance.

415 (3) The community-based development organization must
416 maintain a service area in which economic and housing
417 development projects are located and must further meet one or
418 more of the following criteria:

419 ~~(d) The area is contained within a state enterprise zone~~
420 ~~designated on or after July 1, 1995, in accordance with s.~~
421 ~~290.0065.~~

422 Section 11. Effective July 1, 2011, subsection (8) of
423 section 163.503, Florida Statutes, is amended, and present
424 subsection (9) of that subsection is renumbered as subsection
425 (8), to read:

426 163.503 Safe neighborhoods; definitions.—

427 ~~(8) "Enterprise zone" means an area designated pursuant to~~
428 ~~s. 290.0065.~~

429 Section 12. Effective July 1, 2011, section 163.522,
430 Florida Statutes, is amended to read:

431 163.522 State redevelopment programs.—

432 ~~(1) Any county or municipality which has nominated an area~~
433 ~~as an enterprise zone pursuant to s. 290.0055 which has been so~~
434 ~~designated pursuant to s. 290.0065 is directed to give~~
435 ~~consideration to the creation of a neighborhood improvement~~

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436 ~~district within said area.~~

437 ~~(2)~~ Any county or municipality which has authorized the
438 creation of a community redevelopment area pursuant to part III
439 of this chapter is directed to give consideration to the
440 creation of a neighborhood improvement district within said
441 area.

442 Section 13. Effective July 1, 2011, section 195.099,
443 Florida Statutes, is amended to read:

444 195.099 Periodic review.—

445 ~~(1)(a) The department shall periodically review the~~
446 ~~assessments of new, rebuilt, and expanded business reported~~
447 ~~according to s. 193.077(3), to ensure parity of level of~~
448 ~~assessment with other classifications of property.~~

449 ~~(b) This subsection shall expire on the date specified in~~
450 ~~s. 290.016 for the expiration of the Florida Enterprise Zone~~
451 ~~Act.~~

452 ~~(2)~~ The department shall review the assessments of new and
453 expanded businesses granted an exemption pursuant to s. 196.1995
454 to ensure parity of level of assessment with other
455 classifications of property.

456 Section 14. Effective July 1, 2011, subsections (15) and
457 (16) of section 196.012, Florida Statutes, are amended to read:

458 196.012 Definitions.—For the purpose of this chapter, the
459 following terms are defined as follows, except where the context
460 clearly indicates otherwise:

461 (15) "New business" means:

462 (a)1. A business establishing 10 or more jobs to employ 10
463 or more full-time employees in this state, which manufactures,
464 processes, compounds, fabricates, or produces for sale items of

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465 tangible personal property at a fixed location and which
466 comprises an industrial or manufacturing plant;

467 2. A business establishing 25 or more jobs to employ 25 or
468 more full-time employees in this state, the sales factor of
469 which, as defined by s. 220.15(5), for the facility with respect
470 to which it requests an economic development ad valorem tax
471 exemption is less than 0.50 for each year the exemption is
472 claimed; or

473 3. An office space in this state owned and used by a
474 corporation newly domiciled in this state; provided such office
475 space houses 50 or more full-time employees of such corporation;
476 provided that such business or office first begins operation on
477 a site clearly separate from any other commercial or industrial
478 operation owned by the same business.

479 (b) Any business located in a ~~an enterprise zone or~~
480 brownfield area that first begins operation on a site clearly
481 separate from any other commercial or industrial operation owned
482 by the same business.

483 (c) A business that is situated on property annexed into a
484 municipality and that, at the time of the annexation, is
485 receiving an economic development ad valorem tax exemption from
486 the county under s. 196.1995.

487 (16) "Expansion of an existing business" means:

488 (a)1. A business establishing 10 or more jobs to employ 10
489 or more full-time employees in this state, which manufactures,
490 processes, compounds, fabricates, or produces for sale items of
491 tangible personal property at a fixed location and which
492 comprises an industrial or manufacturing plant; or

493 2. A business establishing 25 or more jobs to employ 25 or

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494 more full-time employees in this state, the sales factor of
495 which, as defined by s. 220.15(5), for the facility with respect
496 to which it requests an economic development ad valorem tax
497 exemption is less than 0.50 for each year the exemption is
498 claimed; provided that such business increases operations on a
499 site colocated with a commercial or industrial operation owned
500 by the same business, resulting in a net increase in employment
501 of not less than 10 percent or an increase in productive output
502 of not less than 10 percent.

503 (b) Any business located in a ~~an enterprise zone or~~
504 brownfield area that increases operations on a site colocated
505 with a commercial or industrial operation owned by the same
506 business.

507 Section 15. Effective July 1, 2011, subsections (3) and (5)
508 of section 196.1995, Florida Statutes, are amended to read:

509 196.1995 Economic development ad valorem tax exemption.—

510 (3) The board of county commissioners or the governing
511 authority of the municipality that calls a referendum within its
512 total jurisdiction to determine whether its respective
513 jurisdiction may grant economic development ad valorem tax
514 exemptions may vote to limit the effect of the referendum to
515 authority to grant economic development tax exemptions for new
516 businesses and expansions of existing businesses located in ~~an~~
517 ~~enterprise zone or~~ a brownfield area, as defined in s.
518 376.79(4). ~~If an area nominated to be an enterprise zone~~
519 ~~pursuant to s. 290.0055 has not yet been designated pursuant to~~
520 ~~s. 290.0065, the board of county commissioners or the governing~~
521 ~~authority of the municipality may call such referendum prior to~~
522 ~~such designation; however, the authority to grant economic~~

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523 ~~development ad valorem tax exemptions does not apply until such~~
524 ~~area is designated pursuant to s. 290.0065.~~ The ballot question
525 in such referendum shall be in substantially the following form
526 and shall be used in lieu of the ballot question prescribed in
527 subsection (2):

528

529 Shall the board of county commissioners of this county (or the
530 governing authority of this municipality, or both) be authorized
531 to grant, pursuant to s. 3, Art. VII of the State Constitution,
532 property tax exemptions for new businesses and expansions of
533 existing businesses which are located in ~~an enterprise zone or a~~
534 brownfield area?

535

536Yes-For authority to grant exemptions.

537No-Against authority to grant exemptions.

538

539 (5) Upon a majority vote in favor of such authority, the
540 board of county commissioners or the governing authority of the
541 municipality, at its discretion, by ordinance may exempt from ad
542 valorem taxation up to 100 percent of the assessed value of all
543 improvements to real property made by or for the use of a new
544 business and of all tangible personal property of such new
545 business, or up to 100 percent of the assessed value of all
546 added improvements to real property made to facilitate the
547 expansion of an existing business and of the net increase in all
548 tangible personal property acquired to facilitate such expansion
549 of an existing business, provided that the improvements to real
550 property are made or the tangible personal property is added or
551 increased on or after the day the ordinance is adopted. However,

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552 if the authority to grant exemptions is approved in a referendum
553 in which the ballot question contained in subsection (3) appears
554 on the ballot, the authority of the board of county
555 commissioners or the governing authority of the municipality to
556 grant exemptions is limited solely to new businesses and
557 expansions of existing businesses that are located in a an
558 ~~enterprise zone or~~ brownfield area. Property acquired to replace
559 existing property may ~~shall~~ not be considered to facilitate a
560 business expansion. The exemption applies only to taxes levied
561 by the respective unit of government granting the exemption. The
562 exemption does not apply, however, to taxes levied for the
563 payment of bonds or to taxes authorized by a vote of the
564 electors pursuant to s. 9(b) or s. 12, Art. VII of the State
565 Constitution. Any such exemption shall remain in effect for up
566 to 10 years with respect to any particular facility, regardless
567 of any change in the authority of the county or municipality to
568 grant such exemptions. The exemption may ~~shall~~ not be prolonged
569 or extended by granting exemptions from additional taxes or by
570 virtue of any reorganization or sale of the business receiving
571 the exemption.

572 Section 16. Effective July 1, 2011, paragraphs (n), (o), and
573 (p) of subsection (5) of section 212.08, Florida Statutes, are
574 amended to read:

575 212.08 Sales, rental, use, consumption, distribution, and
576 storage tax; specified exemptions.—The sale at retail, the
577 rental, the use, the consumption, the distribution, and the
578 storage to be used or consumed in this state of the following
579 are hereby specifically exempt from the tax imposed by this
580 chapter.

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581 (5) EXEMPTIONS; ACCOUNT OF USE.—

582 (n) *Materials for construction of single-family homes in*
583 *certain areas.*—

584 1. As used in this paragraph, the term:

585 a. "Building materials" means tangible personal property
586 that becomes a component part of a qualified home.

587 b. "Qualified home" means a single-family home having an
588 appraised value of no more than \$160,000 which is located in an
589 ~~enterprise zone~~, empowerment zone, or Front Porch Florida
590 Community and which is constructed and occupied by the owner
591 thereof for residential purposes.

592 c. "Substantially completed" has the same meaning as
593 provided in s. 192.042(1).

594 2. Building materials used in the construction of a
595 qualified home and the costs of labor associated with the
596 construction of a qualified home are exempt from the tax imposed
597 by this chapter upon an affirmative showing to the satisfaction
598 of the department that the requirements of this paragraph have
599 been met. This exemption inures to the owner through a refund of
600 previously paid taxes. To receive this refund, the owner must
601 file an application under oath with the department which
602 includes:

603 a. The name and address of the owner.

604 b. The address and assessment roll parcel number of the
605 home for which a refund is sought.

606 c. A copy of the building permit issued for the home.

607 d. A certification by the local building code inspector
608 that the home is substantially completed.

609 e. A sworn statement, under penalty of perjury, from the

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610 general contractor licensed in this state with whom the owner
611 contracted to construct the home, which statement lists the
612 building materials used in the construction of the home and the
613 actual cost thereof, the labor costs associated with such
614 construction, and the amount of sales tax paid on these
615 materials and labor costs. If a general contractor was not used,
616 the owner shall provide this information in a sworn statement,
617 under penalty of perjury. Copies of invoices evidencing payment
618 of sales tax must be attached to the sworn statement.

619 f. A sworn statement, under penalty of perjury, from the
620 owner affirming that he or she is occupying the home for
621 residential purposes.

622 3. An application for a refund under this paragraph must be
623 submitted to the department within 6 months after the date the
624 home is deemed to be substantially completed by the local
625 building code inspector. Within 30 working days after receipt of
626 the application, the department shall determine if it meets the
627 requirements of this paragraph. A refund approved pursuant to
628 this paragraph shall be made within 30 days after formal
629 approval of the application by the department.

630 4. The department shall establish by rule an application
631 form and criteria for establishing eligibility for exemption
632 under this paragraph.

633 5. The exemption shall apply to purchases of materials on
634 or after July 1, 2000.

635 (o) *Building materials in redevelopment projects.*—

636 1. As used in this paragraph, the term:

637 a. "Building materials" means tangible personal property
638 that becomes a component part of a housing project or a mixed-

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639 use project.

640 b. "Housing project" means the conversion of an existing
641 manufacturing or industrial building to housing units in an
642 urban high-crime area, ~~enterprise zone~~, empowerment zone, Front
643 Porch Community, designated brownfield area, or urban infill
644 area and in which the developer agrees to set aside at least 20
645 percent of the housing units in the project for low-income and
646 moderate-income persons or the construction in a designated
647 brownfield area of affordable housing for persons described in
648 s. 420.0004(8), (10), (11), or (15) or in s. 159.603(7).

649 c. "Mixed-use project" means the conversion of an existing
650 manufacturing or industrial building to mixed-use units that
651 include artists' studios, art and entertainment services, or
652 other compatible uses. A mixed-use project must be located in an
653 urban high-crime area, ~~enterprise zone~~, empowerment zone, Front
654 Porch Community, designated brownfield area, or urban infill
655 area, and the developer must agree to set aside at least 20
656 percent of the square footage of the project for low-income and
657 moderate-income housing.

658 d. "Substantially completed" has the same meaning as
659 provided in s. 192.042(1).

660 2. Building materials used in the construction of a housing
661 project or mixed-use project are exempt from the tax imposed by
662 this chapter upon an affirmative showing to the satisfaction of
663 the department that the requirements of this paragraph have been
664 met. This exemption inures to the owner through a refund of
665 previously paid taxes. To receive this refund, the owner must
666 file an application under oath with the department which
667 includes:

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- 668 a. The name and address of the owner.
- 669 b. The address and assessment roll parcel number of the
670 project for which a refund is sought.
- 671 c. A copy of the building permit issued for the project.
- 672 d. A certification by the local building code inspector
673 that the project is substantially completed.
- 674 e. A sworn statement, under penalty of perjury, from the
675 general contractor licensed in this state with whom the owner
676 contracted to construct the project, which statement lists the
677 building materials used in the construction of the project and
678 the actual cost thereof, and the amount of sales tax paid on
679 these materials. If a general contractor was not used, the owner
680 shall provide this information in a sworn statement, under
681 penalty of perjury. Copies of invoices evidencing payment of
682 sales tax must be attached to the sworn statement.
- 683 3. An application for a refund under this paragraph must be
684 submitted to the department within 6 months after the date the
685 project is deemed to be substantially completed by the local
686 building code inspector. Within 30 working days after receipt of
687 the application, the department shall determine if it meets the
688 requirements of this paragraph. A refund approved pursuant to
689 this paragraph shall be made within 30 days after formal
690 approval of the application by the department.
- 691 4. The department shall establish by rule an application
692 form and criteria for establishing eligibility for exemption
693 under this paragraph.
- 694 5. The exemption shall apply to purchases of materials on
695 or after July 1, 2000.
- 696 (p) *Community contribution tax credit for donations.*-

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697 1. Authorization.—Persons who are registered with the
698 department under s. 212.18 to collect or remit sales or use tax
699 and who make donations to eligible sponsors are eligible for tax
700 credits against their state sales and use tax liabilities as
701 provided in this paragraph:

702 a. The credit shall be computed as 50 percent of the
703 person's approved annual community contribution.

704 b. The credit shall be granted as a refund against state
705 sales and use taxes reported on returns and remitted in the 12
706 months preceding the date of application to the department for
707 the credit as required in sub-subparagraph 3.c. If the annual
708 credit is not fully used through such refund because of
709 insufficient tax payments during the applicable 12-month period,
710 the unused amount may be included in an application for a refund
711 made pursuant to sub-subparagraph 3.c. in subsequent years
712 against the total tax payments made for such year. Carryover
713 credits may be applied for a 3-year period without regard to any
714 time limitation that would otherwise apply under s. 215.26.

715 c. A person may not receive more than \$200,000 in annual
716 tax credits for all approved community contributions made in any
717 one year.

718 d. All proposals for the granting of the tax credit require
719 the prior approval of the Office of Tourism, Trade, and Economic
720 Development.

721 e. The total amount of tax credits which may be granted for
722 all programs approved under this paragraph, ~~s. 220.183,~~ and s.
723 624.5105 is \$10.5 million annually for projects that provide
724 homeownership opportunities for low-income or very-low-income
725 households as defined in s. 420.9071(19) and (28) and \$3.5

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726 million annually for all other projects.

727 f. A person who is eligible to receive the credit provided
728 for in this paragraph, ~~s. 220.183~~, or s. 624.5105 may receive
729 the credit only under the one section of the person's choice.

730 2. Eligibility requirements.—

731 a. A community contribution by a person must be in the
732 following form:

733 (I) Cash or other liquid assets;

734 (II) Real property;

735 (III) Goods or inventory; or

736 (IV) Other physical resources as identified by the Office
737 of Tourism, Trade, and Economic Development.

738 b. All community contributions must be reserved exclusively
739 for use in a project. As used in this sub-subparagraph, the term
740 "project" means any activity undertaken by an eligible sponsor
741 which is designed to construct, improve, or substantially
742 rehabilitate housing that is affordable to low-income or very-
743 low-income households as defined in s. 420.9071(19) and (28);
744 designed to provide commercial, industrial, or public resources
745 and facilities; or designed to improve entrepreneurial and job-
746 development opportunities for low-income persons. ~~A project may
747 be the investment necessary to increase access to high-speed
748 broadband capability in rural communities with enterprise zones,
749 including projects that result in improvements to communications
750 assets that are owned by a business. A project may include the
751 provision of museum educational programs and materials that are
752 directly related to any project approved between January 1,
753 1996, and December 31, 1999, and located in an enterprise zone
754 designated pursuant to s. 290.0065. This paragraph does not~~

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755 preclude projects that propose to construct or rehabilitate
756 housing for low-income or very-low-income households on
757 scattered sites. With respect to housing, contributions may be
758 used to pay the following eligible low-income and very-low-
759 income housing-related activities:

760 (I) Project development impact and management fees for low-
761 income or very-low-income housing projects;

762 (II) Down payment and closing costs for eligible persons,
763 as defined in s. 420.9071(19) and (28);

764 (III) Administrative costs, including housing counseling
765 and marketing fees, not to exceed 10 percent of the community
766 contribution, directly related to low-income or very-low-income
767 projects; and

768 (IV) Removal of liens recorded against residential property
769 by municipal, county, or special district local governments when
770 satisfaction of the lien is a necessary precedent to the
771 transfer of the property to an eligible person, as defined in s.
772 420.9071(19) and (28), for the purpose of promoting home
773 ownership. Contributions for lien removal must be received from
774 a nonrelated third party.

775 c. The project must be undertaken by an "eligible sponsor,"
776 which includes:

777 (I) A community action program;

778 (II) A nonprofit community-based development organization
779 whose mission is the provision of housing for low-income or
780 very-low-income households or increasing entrepreneurial and
781 job-development opportunities for low-income persons;

782 (III) A neighborhood housing services corporation;

783 (IV) A local housing authority created under chapter 421;

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- 784 (V) A community redevelopment agency created under s.
- 785 163.356;
- 786 (VI) The Florida Industrial Development Corporation;
- 787 (VII) A historic preservation district agency or
- 788 organization;
- 789 (VIII) A regional workforce board;
- 790 (IX) A direct-support organization as provided in s.
- 791 1009.983;
- 792 ~~(X) An enterprise zone development agency created under s.~~
- 793 ~~290.0056;~~
- 794 (X) ~~(XI)~~ A community-based organization incorporated under
- 795 chapter 617 which is recognized as educational, charitable, or
- 796 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
- 797 and whose bylaws and articles of incorporation include
- 798 affordable housing, economic development, or community
- 799 development as the primary mission of the corporation;
- 800 (XI) ~~(XII)~~ Units of local government;
- 801 (XII) ~~(XIII)~~ Units of state government; or
- 802 (XIII) ~~(XIV)~~ Any other agency that the Office of Tourism,
- 803 Trade, and Economic Development designates by rule.

804
 805 In no event may a contributing person have a financial interest
 806 in the eligible sponsor.

807 d. The project must be located in an area designated as an
 808 ~~enterprise zone or~~ a Front Porch Florida Community pursuant to
 809 s. 20.18(6), ~~unless the project increases access to high-speed~~
 810 ~~broadband capability for rural communities with enterprise zones~~
 811 ~~but is physically located outside the designated rural zone~~
 812 ~~boundaries.~~ Any project designed to construct or rehabilitate

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813 housing for low-income or very-low-income households as defined
814 in s. 420.9071(19) and (28) is exempt from the area requirement
815 of this sub-subparagraph.

816 e.(I) If, during the first 10 business days of the state
817 fiscal year, eligible tax credit applications for projects that
818 provide homeownership opportunities for low-income or very-low-
819 income households as defined in s. 420.9071(19) and (28) are
820 received for less than the annual tax credits available for
821 those projects, the Office of Tourism, Trade, and Economic
822 Development shall grant tax credits for those applications and
823 shall grant remaining tax credits on a first-come, first-served
824 basis for any subsequent eligible applications received before
825 the end of the state fiscal year. If, during the first 10
826 business days of the state fiscal year, eligible tax credit
827 applications for projects that provide homeownership
828 opportunities for low-income or very-low-income households as
829 defined in s. 420.9071(19) and (28) are received for more than
830 the annual tax credits available for those projects, the office
831 shall grant the tax credits for those applications as follows:

832 (A) If tax credit applications submitted for approved
833 projects of an eligible sponsor do not exceed \$200,000 in total,
834 the credits shall be granted in full if the tax credit
835 applications are approved.

836 (B) If tax credit applications submitted for approved
837 projects of an eligible sponsor exceed \$200,000 in total, the
838 amount of tax credits granted pursuant to sub-sub-sub-
839 subparagraph (A) shall be subtracted from the amount of
840 available tax credits, and the remaining credits shall be
841 granted to each approved tax credit application on a pro rata

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842 basis.

843 (II) If, during the first 10 business days of the state
844 fiscal year, eligible tax credit applications for projects other
845 than those that provide homeownership opportunities for low-
846 income or very-low-income households as defined in s.
847 420.9071(19) and (28) are received for less than the annual tax
848 credits available for those projects, the office shall grant tax
849 credits for those applications and shall grant remaining tax
850 credits on a first-come, first-served basis for any subsequent
851 eligible applications received before the end of the state
852 fiscal year. If, during the first 10 business days of the state
853 fiscal year, eligible tax credit applications for projects other
854 than those that provide homeownership opportunities for low-
855 income or very-low-income households as defined in s.
856 420.9071(19) and (28) are received for more than the annual tax
857 credits available for those projects, the office shall grant the
858 tax credits for those applications on a pro rata basis.

859 3. Application requirements.—

860 a. Any eligible sponsor seeking to participate in this
861 program must submit a proposal to the Office of Tourism, Trade,
862 and Economic Development which sets forth the name of the
863 sponsor, a description of the project, and the area in which the
864 project is located, together with such supporting information as
865 is prescribed by rule. The proposal must also contain a
866 resolution from the local governmental unit in which the project
867 is located certifying that the project is consistent with local
868 plans and regulations.

869 b. Any person seeking to participate in this program must
870 submit an application for tax credit to the office which sets

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871 forth the name of the sponsor, a description of the project, and
872 the type, value, and purpose of the contribution. The sponsor
873 shall verify the terms of the application and indicate its
874 receipt of the contribution, which verification must be in
875 writing and accompany the application for tax credit. The person
876 must submit a separate tax credit application to the office for
877 each individual contribution that it makes to each individual
878 project.

879 c. Any person who has received notification from the office
880 that a tax credit has been approved must apply to the department
881 to receive the refund. Application must be made on the form
882 prescribed for claiming refunds of sales and use taxes and be
883 accompanied by a copy of the notification. A person may submit
884 only one application for refund to the department within any 12-
885 month period.

886 4. Administration.—

887 a. The Office of Tourism, Trade, and Economic Development
888 may adopt rules pursuant to ss. 120.536(1) and 120.54 necessary
889 to administer this paragraph, including rules for the approval
890 or disapproval of proposals by a person.

891 b. The decision of the office must be in writing, and, if
892 approved, the notification shall state the maximum credit
893 allowable to the person. Upon approval, the office shall
894 transmit a copy of the decision to the Department of Revenue.

895 c. The office shall periodically monitor all projects in a
896 manner consistent with available resources to ensure that
897 resources are used in accordance with this paragraph; however,
898 each project must be reviewed at least once every 2 years.

899 d. The office shall, in consultation with the Department of

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900 Community Affairs and the statewide and regional housing and
901 financial intermediaries, market the availability of the
902 community contribution tax credit program to community-based
903 organizations.

904 5. Expiration.—This paragraph expires June 30, 2015;
905 however, any accrued credit carryover that is unused on that
906 date may be used until the expiration of the 3-year carryover
907 period for such credit.

908 Section 17. Effective July 1, 2011, paragraph (k) of
909 subsection (8) of section 213.053, Florida Statutes, is amended
910 to read:

911 213.053 Confidentiality and information sharing.—

912 (8) Notwithstanding any other provision of this section,
913 the department may provide:

914 (k)1. Payment information relative to chapters 199, 201,
915 202, 212, 220, 221, and 624 to the Office of Tourism, Trade, and
916 Economic Development, or its employees or agents that are
917 identified in writing by the office to the department, in the
918 administration of the tax refund program for qualified defense
919 contractors and space flight business contractors authorized by
920 s. 288.1045 and the tax refund program for qualified target
921 industry businesses authorized by s. 288.106.

922 2. Information relative to tax credits taken by a business
923 under s. 220.191 and exemptions or tax refunds received by a
924 business under s. 212.08(5)(j) to the Office of Tourism, Trade,
925 and Economic Development, or its employees or agents that are
926 identified in writing by the office to the department, in the
927 administration and evaluation of the capital investment tax
928 credit program authorized in s. 220.191 and the semiconductor,

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929 defense, and space tax exemption program authorized in s.
930 212.08(5)(j).

931 3. Information relative to tax credits taken by a taxpayer
932 pursuant to the tax credit programs created in ss. 193.017;
933 212.08(5)(g), (h), (n), (o) and (p); 212.08(15); ~~212.096~~; 212.097;
934 212.098; ~~220.181~~; ~~220.182~~; ~~220.183~~; 220.184; 220.1845; 220.185;
935 220.1895; 220.19; 220.191; 220.192; 220.193; 288.0656; 288.99;
936 ~~290.007~~; 376.30781; 420.5093; 420.5099; 550.0951; 550.26352;
937 550.2704; 601.155; 624.509; 624.510; 624.5105; and 624.5107 to
938 the Office of Tourism, Trade, and Economic Development, or its
939 employees or agents that are identified in writing by the office
940 to the department, for use in the administration or evaluation
941 of such programs.

942
943 Disclosure of information under this subsection shall be
944 pursuant to a written agreement between the executive director
945 and the agency. Such agencies, governmental or nongovernmental,
946 shall be bound by the same requirements of confidentiality as
947 the Department of Revenue. Breach of confidentiality is a
948 misdemeanor of the first degree, punishable as provided by s.
949 775.082 or s. 775.083.

950 Section 18. Effective July 1, 2011, subsection (8) of
951 section 220.02, Florida Statutes, is amended to read:

952 220.02 Legislative intent.—

953 (8) It is the intent of the Legislature that credits
954 against either the corporate income tax or the franchise tax be
955 applied in the following order: those enumerated in s. 631.828,
956 those enumerated in s. 220.191, ~~those enumerated in s. 220.181~~,
957 ~~those enumerated in s. 220.183~~, ~~those enumerated in s. 220.182~~,

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958 those enumerated in s. 220.1895, those enumerated in s. 221.02,
959 those enumerated in s. 220.184, those enumerated in s. 220.186,
960 those enumerated in s. 220.1845, those enumerated in s. 220.19,
961 those enumerated in s. 220.185, those enumerated in s. 220.1875,
962 those enumerated in s. 220.192, those enumerated in s. 220.193,
963 those enumerated in s. 288.9916, those enumerated in s.
964 220.1899, and those enumerated in s. 220.1896.

965 Section 19. Effective July 1, 2011, paragraphs (t), (ee),
966 and (ff) of subsection (1) of section 220.03, Florida Statutes,
967 are amended to read:

968 220.03 Definitions.—

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

973 (t) "Project" means any activity that ~~undertaken by an~~
974 ~~eligible sponsor, as defined in s. 220.183(2)(c), which is~~
975 ~~designed to construct, improve, or substantially rehabilitate~~
976 ~~housing that is affordable to low-income or very-low-income~~
977 ~~households as defined in s. 420.9071(19) and (28); designed to~~
978 ~~provide commercial, industrial, or public resources and~~
979 ~~facilities; or designed to improve entrepreneurial and job-~~
980 ~~development opportunities for low-income persons. A project may~~
981 ~~be the investment necessary to increase access to high-speed~~
982 ~~broadband capability in rural communities with enterprise zones,~~
983 ~~including projects that result in improvements to communications~~
984 ~~assets that are owned by a business. A project may include the~~
985 ~~provision of museum educational programs and materials that are~~
986 ~~directly related to any project approved between January 1,~~

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987 ~~1996, and December 31, 1999, and located in an enterprise zone~~
988 ~~designated pursuant to s. 290.0065.~~ This paragraph does not
989 preclude projects that propose to construct or rehabilitate low-
990 income or very-low-income housing on scattered sites. With
991 respect to housing, contributions may be used to pay the
992 following eligible project-related activities:

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

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

997 3. Administrative costs, including housing counseling and
998 marketing fees, not to exceed 10 percent of the community
999 contribution, directly related to low-income or very-low-income
1000 projects; and

1001 4. Removal of liens recorded against residential property
1002 by municipal, county, or special-district local governments when
1003 satisfaction of the lien is a necessary precedent to the
1004 transfer of the property to an eligible person, as defined in s.
1005 420.9071(19) and (28), for the purpose of promoting home
1006 ownership. Contributions for lien removal must be received from
1007 a nonrelated third party.

1008

1009 The provisions of this paragraph shall expire and be void on
1010 June 30, 2015.

1011 ~~(ee) "New job has been created" means that, on the date of~~
1012 ~~application, the total number of full-time jobs is greater than~~
1013 ~~the total was 12 months prior to that date, as demonstrated to~~
1014 ~~the department by a business located in the enterprise zone.~~

1015 (ee) ~~(ff)~~ "Job" means a full-time position, as consistent

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1016 with terms used by the Agency for Workforce Innovation and the
 1017 United States Department of Labor for purposes of unemployment
 1018 compensation tax administration and employment estimation
 1019 resulting directly from business operations in this state. ~~The~~
 1020 ~~term may not include a temporary construction job involved with~~
 1021 ~~the construction of facilities or any job that has previously~~
 1022 ~~been included in any application for tax credits under s.~~
 1023 ~~212.096.~~ The term also includes employment of an employee leased
 1024 from an employee leasing company licensed under chapter 468 if
 1025 the employee has been continuously leased to the employer for an
 1026 average of at least 36 hours per week for more than 6 months.

1027 Section 20. Effective July 1, 2011, paragraph (h) of
 1028 subsection (1) of section 220.191, Florida Statutes, is amended
 1029 to read:

1030 220.191 Capital investment tax credit.—

1031 (1) DEFINITIONS.—For purposes of this section:

1032 (h) "Qualifying project" means:

1033 1. A new or expanding facility in this state which creates
 1034 at least 100 new jobs in this state and is in one of the high-
 1035 impact sectors identified by Enterprise Florida, Inc., and
 1036 certified by the office pursuant to s. 288.108(6), including,
 1037 but not limited to, aviation, aerospace, automotive, and silicon
 1038 technology industries; or

1039 2. A new or expanded facility in this state which is
 1040 engaged in a target industry designated pursuant to the
 1041 procedure specified in s. 288.106(2) (s) ~~(t)~~ and which is induced
 1042 by this credit to create or retain at least 1,000 jobs in this
 1043 state, provided that at least 100 of those jobs are new, pay an
 1044 annual average wage of at least 130 percent of the average

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1045 private sector wage in the area as defined in s. 288.106(2), and
 1046 make a cumulative capital investment of at least \$100 million
 1047 after July 1, 2005. Jobs may be considered retained only if
 1048 there is significant evidence that the loss of jobs is imminent.
 1049 Notwithstanding subsection (2), annual credits against the tax
 1050 imposed by this chapter shall not exceed 50 percent of the
 1051 increased annual corporate income tax liability or the premium
 1052 tax liability generated by or arising out of a project
 1053 qualifying under this subparagraph. A facility that qualifies
 1054 under this subparagraph for an annual credit against the tax
 1055 imposed by this chapter may take the tax credit for a period not
 1056 to exceed 5 years. ; ~~or~~

1057 ~~3. A new or expanded headquarters facility in this state~~
 1058 ~~which locates in an enterprise zone and brownfield area and is~~
 1059 ~~induced by this credit to create at least 1,500 jobs which on~~
 1060 ~~average pay at least 200 percent of the statewide average annual~~
 1061 ~~private sector wage, as published by the Agency for Workforce~~
 1062 ~~Innovation or its successor, and which new or expanded~~
 1063 ~~headquarters facility makes a cumulative capital investment in~~
 1064 ~~this state of at least \$250 million.~~

1065 Section 21. Effective July 1, 2011, subsection (3) of
 1066 section 288.018, Florida Statutes, is amended, and present
 1067 subsection (4) of that section is renumbered as subsection (3),
 1068 to read:

1069 288.018 Regional Rural Development Grants Program.—

1070 ~~(3) The Office of Tourism, Trade, and Economic Development~~
 1071 ~~may also contract for the development of an enterprise zone web~~
 1072 ~~portal or websites for each enterprise zone which will be used~~
 1073 ~~to market the program for job creation in disadvantaged urban~~

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1074 ~~and rural enterprise zones. Each enterprise zone web page should~~
1075 ~~include downloadable links to state forms and information, as~~
1076 ~~well as local message boards that help businesses and residents~~
1077 ~~receive information concerning zone boundaries, job openings,~~
1078 ~~zone programs, and neighborhood improvement activities.~~

1079 Section 22. Effective July 1, 2011, subsection (4) of
1080 section 288.047, Florida Statutes, is amended to read:

1081 288.047 Quick-response training for economic development.-

1082 (4) For the first 6 months of each fiscal year, Workforce
1083 Florida, Inc., shall set aside 30 percent of the amount
1084 appropriated for the Quick-Response Training Program by the
1085 Legislature to fund instructional programs for businesses
1086 located in a ~~an enterprise zone or~~ brownfield area. Any
1087 unencumbered funds remaining undisbursed from this set-aside at
1088 the end of the 6-month period may be used to provide funding for
1089 any program qualifying for funding pursuant to this section.

1090 Section 23. Effective July 1, 2011, subsection (4) of
1091 section 288.063, Florida Statutes, is amended to read:

1092 288.063 Contracts for transportation projects.-

1093 (4) The Office of Tourism, Trade, and Economic Development
1094 may adopt criteria by which transportation projects are to be
1095 reviewed and certified in accordance with s. 288.061. In
1096 approving transportation projects for funding, the Office of
1097 Tourism, Trade, and Economic Development shall consider factors
1098 including, but not limited to, the cost per job created or
1099 retained considering the amount of transportation funds
1100 requested; the average hourly rate of wages for jobs created;
1101 the reliance on the program as an inducement for the project's
1102 location decision; the amount of capital investment to be made

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1103 by the business; the demonstrated local commitment; ~~the location~~
1104 ~~of the project in an enterprise zone designated pursuant to s.~~
1105 ~~290.0055;~~ the location of the project in a spaceport territory
1106 as defined in s. 331.304; the unemployment rate of the
1107 surrounding area; the poverty rate of the community; and the
1108 adoption of an economic element as part of its local
1109 comprehensive plan in accordance with s. 163.3177(7)(j). The
1110 Office of Tourism, Trade, and Economic Development may contact
1111 any agency it deems appropriate for additional input regarding
1112 the approval of projects.

1113 Section 24. Effective July 1, 2011, subsection (4) of
1114 section 288.0655, Florida Statutes, is amended to read:

1115 288.0655 Rural Infrastructure Fund.—

1116 (4) By September 1, 1999, the office shall, in consultation
1117 with the organizations listed in subsection (3), and other
1118 organizations, develop guidelines and criteria governing
1119 submission of applications for funding, review and evaluation of
1120 such applications, and approval of funding under this section.
1121 The office shall consider factors including, but not limited to,
1122 the project's potential for enhanced job creation or increased
1123 capital investment, the demonstration of local public and
1124 private commitment, ~~the location of the project in an enterprise~~
1125 ~~zone,~~ the location of the project in a community development
1126 corporation service area, the location of the project in a
1127 county designated under s. 212.097, the unemployment rate of the
1128 surrounding area, and the poverty rate of the community.

1129 Section 25. Effective July 1, 2011, subsection (2) and
1130 paragraph (a) of subsection (5) of section 288.0659, Florida
1131 Statutes, are amended to read:

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1132 288.0659 Local Government Distressed Area Matching Grant
1133 Program.—

1134 (2) As used in this section, the term:

1135 (a) "General distress" means adverse conditions other than
1136 those of pervasive poverty and unemployment, including, but not
1137 limited to, a high incidence of crime, abandoned structures, and
1138 deteriorated infrastructure or substantial population decline.

1139 (b)-(a) "Local government" means a county or municipality.

1140 (c)-(b) "Office" means the Office of Tourism, Trade, and
1141 Economic Development.

1142 (d) "Pervasive poverty" means that poverty is widespread as
1143 indicated by a poverty rate of:

1144 1. At least 20 percent within each census block group
1145 having a population in the area; or

1146 2. At least 30 percent within 50 percent of the census
1147 block groups within the area.

1148 (e)-(e) "Qualified business assistance" means economic
1149 incentives provided by a local government for the purpose of
1150 attracting or retaining a specific business, including, but not
1151 limited to, suspensions, waivers, or reductions of impact fees
1152 or permit fees; direct incentive payments; expenditures for
1153 onsite or offsite improvements directly benefiting a specific
1154 business; or construction or renovation of buildings for a
1155 specific business.

1156 (f) "Unemployment" means that the area has a higher
1157 unemployment rate than the unemployment rate in the state as a
1158 whole or that there has been a significant job dislocation
1159 within the area.

1160 (5) To qualify for a grant, the business being targeted by

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1161 a local government must create at least 15 full-time jobs, must
1162 be new to this state, must be expanding its operations in this
1163 state, or would otherwise leave the state absent state and local
1164 assistance, and the local government applying for the grant must
1165 expedite its permitting processes for the target business by
1166 accelerating the normal review and approval timelines. In
1167 addition to these requirements, the office shall review the
1168 grant requests using the following evaluation criteria, with
1169 priority given in descending order:

1170 (a) The presence and degree of pervasive poverty,
1171 unemployment, and general distress ~~as determined pursuant to s.~~
1172 ~~290.0058~~ in the area where the business will locate, with
1173 priority given to locations with greater degrees of poverty,
1174 unemployment, and general distress.

1175 Section 26. Effective July 1, 2011, paragraph (c) of
1176 subsection (3) of section 288.095, Florida Statutes, is amended
1177 to read:

1178 288.095 Economic Development Trust Fund.—

1179 (3)

1180 (c) By December 31 of each year, Enterprise Florida, Inc.,
1181 shall submit a complete and detailed report to the Governor, the
1182 President of the Senate, the Speaker of the House of
1183 Representatives, and the director of the Office of Tourism,
1184 Trade, and Economic Development of all applications received,
1185 recommendations made to the Office of Tourism, Trade, and
1186 Economic Development, final decisions issued, tax refund
1187 agreements executed, and tax refunds paid or other payments made
1188 under all programs funded out of the Economic Development
1189 Incentives Account, including analyses of benefits and costs,

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1190 types of projects supported, and employment and investment
 1191 created. Enterprise Florida, Inc., shall also include a separate
 1192 analysis of the impact of such tax refunds on ~~state enterprise~~
 1193 ~~zones designated pursuant to s. 290.0065~~, rural communities,
 1194 brownfield areas, and distressed urban communities. The report
 1195 must also discuss the efforts made by the Office of Tourism,
 1196 Trade, and Economic Development to amend tax refund agreements
 1197 to require tax refund claims to be submitted by January 31 for
 1198 the net new full-time equivalent jobs in this state as of
 1199 December 31 of the preceding calendar year. The report must also
 1200 list the name and tax refund amount for each business that has
 1201 received a tax refund under s. 288.1045 or s. 288.106 during the
 1202 preceding fiscal year. The Office of Tourism, Trade, and
 1203 Economic Development shall assist Enterprise Florida, Inc., in
 1204 the collection of data related to business performance and
 1205 incentive payments.

1206 Section 27. Effective July 1, 2011, paragraph (b) of
 1207 subsection (2) of section 288.1045, Florida Statutes, is amended
 1208 to read:

1209 288.1045 Qualified defense contractor and space flight
 1210 business tax refund program.—

1211 (2) GRANTING OF A TAX REFUND; ELIGIBLE AMOUNTS.—

1212 (b) Upon approval by the director, a qualified applicant
 1213 shall be allowed tax refund payments equal to \$3,000 times the
 1214 number of jobs specified in the tax refund agreement under
 1215 subparagraph (4)(a)1. or equal to \$6,000 times the number of
 1216 jobs if the project is located in a rural county ~~or an~~
 1217 ~~enterprise zone~~. Further, a qualified applicant shall be allowed
 1218 additional tax refund payments equal to \$1,000 times the number

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1219 of jobs specified in the tax refund agreement under subparagraph
 1220 (4) (a)1. if such jobs pay an annual average wage of at least 150
 1221 percent of the average private sector wage in the area or equal
 1222 to \$2,000 times the number of jobs if such jobs pay an annual
 1223 average wage of at least 200 percent of the average private
 1224 sector wage in the area. A qualified applicant may not receive
 1225 refunds of more than 25 percent of the total tax refunds
 1226 provided in the tax refund agreement pursuant to subparagraph
 1227 (4) (a)1. in any fiscal year, provided that no qualified
 1228 applicant may receive more than \$2.5 million in tax refunds
 1229 pursuant to this section in any fiscal year.

1230 Section 28. Effective July 1, 2011, paragraph (g) of
 1231 subsection (2), paragraphs (b) and (c) of subsection (3), and
 1232 paragraph (b) of subsection (4) of section 288.106, Florida
 1233 Statutes, are amended, and present paragraphs (h) through (u) of
 1234 subsection (2) are redesignated as paragraphs (g) through (t),
 1235 respectively, to read:

1236 288.106 Tax refund program for qualified target industry
 1237 businesses.—

1238 (2) DEFINITIONS.—As used in this section:

1239 ~~(g) "Enterprise zone" means an area designated as an~~
 1240 ~~enterprise zone pursuant to s. 290.0065.~~

1241 (3) TAX REFUND; ELIGIBLE AMOUNTS.—

1242 (b)1. Upon approval by the office, a qualified target
 1243 industry business shall be allowed tax refund payments equal to
 1244 \$3,000 multiplied by the number of jobs specified in the tax
 1245 refund agreement under subparagraph (5) (a)1., or equal to \$6,000
 1246 multiplied by the number of jobs if the project is located in a
 1247 rural community ~~or an enterprise zone.~~

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1248 2. A qualified target industry business shall be allowed
1249 additional tax refund payments equal to \$1,000 multiplied by the
1250 number of jobs specified in the tax refund agreement under
1251 subparagraph (5)(a)1. if such jobs pay an annual average wage of
1252 at least 150 percent of the average private sector wage in the
1253 area, or equal to \$2,000 multiplied by the number of jobs if
1254 such jobs pay an annual average wage of at least 200 percent of
1255 the average private sector wage in the area.

1256 3. A qualified target industry business shall be allowed
1257 tax refund payments in addition to the other payments authorized
1258 in this paragraph equal to \$1,000 multiplied by the number of
1259 jobs specified in the tax refund agreement under subparagraph
1260 (5)(a)1. if the local financial support is equal to that of the
1261 state's incentive award under subparagraph 1.

1262 4. In addition to the other tax refund payments authorized
1263 in this paragraph, a qualified target industry business shall be
1264 allowed a tax refund payment equal to \$2,000 multiplied by the
1265 number of jobs specified in the tax refund agreement under
1266 subparagraph (5)(a)1. if the business:

1267 a. Falls within one of the high-impact sectors designated
1268 under s. 288.108; or

1269 b. Increases exports of its goods through a seaport or
1270 airport in the state by at least 10 percent in value or tonnage
1271 in each of the years that the business receives a tax refund
1272 under this section. For purposes of this sub-subparagraph,
1273 seaports in the state are limited to the ports of Jacksonville,
1274 Tampa, Port Everglades, Miami, Port Canaveral, Ft. Pierce, Palm
1275 Beach, Port Manatee, Port St. Joe, Panama City, St. Petersburg,
1276 Pensacola, Fernandina, and Key West.

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1277 (c) A qualified target industry business may not receive
1278 refund payments of more than 25 percent of the total tax refunds
1279 specified in the tax refund agreement under subparagraph
1280 (5) (a)1. in any fiscal year. Further, a qualified target
1281 industry business may not receive more than \$1.5 million in
1282 refunds under this section in any single fiscal year, ~~or more~~
1283 ~~than \$2.5 million in any single fiscal year if the project is~~
1284 ~~located in an enterprise zone.~~ A qualified target industry
1285 business may not receive more than \$5 million in refund payments
1286 under this section in all fiscal years, ~~or more than \$7.5~~
1287 ~~million if the project is located in an enterprise zone.~~

1288 (4) APPLICATION AND APPROVAL PROCESS.—

1289 (b) To qualify for review by the office, the application of
1290 a target industry business must, at a minimum, establish the
1291 following to the satisfaction of the office:

1292 1.a. The jobs proposed to be created under the application,
1293 pursuant to subparagraph (a)4., must pay an estimated annual
1294 average wage equaling at least 115 percent of the average
1295 private sector wage in the area where the business is to be
1296 located or the statewide private sector average wage. The
1297 governing board of the county where the qualified target
1298 industry business is to be located shall notify the office and
1299 Enterprise Florida, Inc., which calculation of the average
1300 private sector wage in the area must be used as the basis for
1301 the business's wage commitment. In determining the average
1302 annual wage, the office shall include only new proposed jobs,
1303 and wages for existing jobs shall be excluded from this
1304 calculation.

1305 b. The office may waive the average wage requirement at the

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1306 request of the local governing body recommending the project and
1307 Enterprise Florida, Inc. The office may waive the wage
1308 requirement for a project located in a brownfield area
1309 designated under s. 376.80, in a rural city, in a rural
1310 community, ~~in an enterprise zone~~, or for a manufacturing project
1311 at any location in the state if the jobs proposed to be created
1312 pay an estimated annual average wage equaling at least 100
1313 percent of the average private sector wage in the area where the
1314 business is to be located, only if the merits of the individual
1315 project or the specific circumstances in the community in
1316 relationship to the project warrant such action. If the local
1317 governing body and Enterprise Florida, Inc., make such a
1318 recommendation, it must be transmitted in writing, and the
1319 specific justification for the waiver recommendation must be
1320 explained. If the office elects to waive the wage requirement,
1321 the waiver must be stated in writing, and the reasons for
1322 granting the waiver must be explained.

1323 2. The target industry business's project must result in
1324 the creation of at least 10 jobs at the project and, in the case
1325 of an expansion of an existing business, must result in a net
1326 increase in employment of at least 10 percent at the business.
1327 At the request of the local governing body recommending the
1328 project and Enterprise Florida, Inc., the office may waive this
1329 requirement for a business in a rural community ~~or enterprise~~
1330 ~~zone~~ if the merits of the individual project or the specific
1331 circumstances in the community in relationship to the project
1332 warrant such action. If the local governing body and Enterprise
1333 Florida, Inc., make such a request, the request must be
1334 transmitted in writing, and the specific justification for the

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1335 request must be explained. If the office elects to grant the
 1336 request, the grant must be stated in writing, and the reason for
 1337 granting the request must be explained.

1338 3. The business activity or product for the applicant's
 1339 project must be within an industry identified by the office as a
 1340 target industry business that contributes to the economic growth
 1341 of the state and the area in which the business is located, that
 1342 produces a higher standard of living for residents of this state
 1343 in the new global economy, or that can be shown to make an
 1344 equivalent contribution to the area's and state's economic
 1345 progress.

1346 Section 29. Effective July 1, 2011, paragraph (g) of
 1347 subsection (2), subsection (4), and paragraph (l) of subsection
 1348 (5) of section 288.1089, Florida Statutes, are amended, and
 1349 present paragraphs (h) through (s) of subsection (2) are
 1350 redesignated as paragraphs (g) through (r), respectively, to
 1351 read:

1352 288.1089 Innovation Incentive Program.—

1353 (2) As used in this section, the term:

1354 ~~(g) "Enterprise zone" means an area designated as an~~
 1355 ~~enterprise zone pursuant to s. 290.0065.~~

1356 (4) To qualify for review by the office, the applicant
 1357 must, at a minimum, establish the following to the satisfaction
 1358 of Enterprise Florida, Inc., and the office:

1359 (a) The jobs created by the project must pay an estimated
 1360 annual average wage equaling at least 130 percent of the average
 1361 private sector wage. The office may waive this average wage
 1362 requirement at the request of Enterprise Florida, Inc., for a
 1363 project located in a rural area or, a brownfield area if, ~~or an~~

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1364 ~~enterprise zone,~~ when the merits of the individual project or
1365 the specific circumstances in the community in relationship to
1366 the project warrant such action. A recommendation for waiver by
1367 Enterprise Florida, Inc., must include a specific justification
1368 for the waiver and be transmitted to the office in writing. If
1369 the director elects to waive the wage requirement, the waiver
1370 must be stated in writing and the reasons for granting the
1371 waiver must be explained.

1372 (b) A research and development project must:

1373 1. Serve as a catalyst for an emerging or evolving
1374 technology cluster.

1375 2. Demonstrate a plan for significant higher education
1376 collaboration.

1377 3. Provide the state, at a minimum, a break-even return on
1378 investment within a 20-year period.

1379 4. Be provided with a one-to-one match from the local
1380 community. The match requirement may be reduced or waived in
1381 rural areas of critical economic concern or reduced in rural
1382 areas and, brownfield areas, ~~and enterprise zones~~.

1383 (c) An innovation business project in this state, other
1384 than a research and development project, must:

1385 1.a. Result in the creation of at least 1,000 direct, new
1386 jobs at the business; or

1387 b. Result in the creation of at least 500 direct, new jobs
1388 if the project is located in a rural area or, a brownfield area,
1389 ~~or an enterprise zone~~.

1390 2. Have an activity or product that is within an industry
1391 that is designated as a target industry business under s.
1392 288.106 or a designated sector under s. 288.108.

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1393 3.a. Have a cumulative investment of at least \$500 million
1394 within a 5-year period; or

1395 b. Have a cumulative investment that exceeds \$250 million
1396 within a 10-year period if the project is located in a rural
1397 area or, brownfield area, ~~or an enterprise zone~~.

1398 4. Be provided with a one-to-one match from the local
1399 community. The match requirement may be reduced or waived in
1400 rural areas of critical economic concern or reduced in rural
1401 areas or, brownfield areas, ~~and enterprise zones~~.

1402 (d) For an alternative and renewable energy project in this
1403 state, the project must:

1404 1. Demonstrate a plan for significant collaboration with an
1405 institution of higher education;

1406 2. Provide the state, at a minimum, a break-even return on
1407 investment within a 20-year period;

1408 3. Include matching funds provided by the applicant or
1409 other available sources. The match requirement may be reduced or
1410 waived in rural areas of critical economic concern or reduced in
1411 rural areas and, brownfield areas, ~~and enterprise zones~~;

1412 4. Be located in this state; and

1413 5. Provide at least 35 direct, new jobs that pay an
1414 estimated annual average wage that equals at least 130 percent
1415 of the average private sector wage.

1416 (5) Enterprise Florida, Inc., shall evaluate proposals for
1417 all three categories of innovation incentive awards and transmit
1418 recommendations for awards to the office. Before making its
1419 recommendations on alternative and renewable energy projects,
1420 Enterprise Florida, Inc., shall solicit comments and
1421 recommendations from the Florida Energy and Climate Commission.

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1422 For each project, the evaluation and recommendation to the
1423 office must include, but need not be limited to:

1424 (1) Additional evaluative criteria for a research and
1425 development facility project, including:

1426 1. A description of the extent to which the project has the
1427 potential to serve as catalyst for an emerging or evolving
1428 cluster.

1429 2. A description of the extent to which the project has or
1430 could have a long-term collaborative research and development
1431 relationship with one or more universities or community colleges
1432 in this state.

1433 3. A description of the existing or projected impact of the
1434 project on established clusters or targeted industry sectors.

1435 4. A description of the project's contribution to the
1436 diversity and resiliency of the innovation economy of this
1437 state.

1438 5. A description of the project's impact on special needs
1439 communities, including, but not limited to, rural areas and
1440 distressed urban areas, ~~and enterprise zones~~.

1441 Section 30. Effective July 1, 2011, paragraph (b) of
1442 subsection (2) of section 288.11621, Florida Statutes, is
1443 amended to read:

1444 288.11621 Spring training baseball franchises.—

1445 (2) CERTIFICATION PROCESS.—

1446 (b) The office shall competitively evaluate applications
1447 for state funding of a facility for a spring training franchise.
1448 The total number of certifications may not exceed 10 at any
1449 time. The evaluation criteria must include, with priority given
1450 in descending order to, the following items:

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1451 1. The anticipated effect on the economy of the local
1452 community where the spring training facility is to be built,
1453 including projections on paid attendance, local and state tax
1454 collections generated by spring training games, and direct and
1455 indirect job creation resulting from the spring training
1456 activities. Priority shall be given to applicants who can
1457 demonstrate the largest projected economic impact.

1458 2. The amount of the local matching funds committed to a
1459 facility relative to the amount of state funding sought, with
1460 priority given to applicants that commit the largest amount of
1461 local matching funds relative to the amount of state funding
1462 sought.

1463 3. The potential for the facility to serve multiple uses.

1464 4. The intended use of the funds by the applicant, with
1465 priority given to the funds being used to acquire a facility,
1466 construct a new facility, or renovate an existing facility.

1467 5. The length of time that a spring training franchise has
1468 been under an agreement to conduct spring training activities
1469 within an applicant's geographic location or jurisdiction, with
1470 priority given to applicants having agreements with the same
1471 franchise for the longest period of time.

1472 6. The length of time that an applicant's facility has been
1473 used by one or more spring training franchises, with priority
1474 given to applicants whose facilities have been in continuous use
1475 as facilities for spring training the longest.

1476 7. The term remaining on a lease between an applicant and a
1477 spring training franchise for a facility, with priority given to
1478 applicants having the shortest lease terms remaining.

1479 8. The length of time that a spring training franchise

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1480 agrees to use an applicant's facility if an application is
1481 granted under this section, with priority given to applicants
1482 having agreements for the longest future use.

1483 9. The net increase of total active recreation space owned
1484 by the applicant after an acquisition of land for the facility,
1485 with priority given to applicants having the largest percentage
1486 increase of total active recreation space that will be available
1487 for public use.

1488 10. The location of the facility in a brownfield, ~~an~~
1489 ~~enterprise zone~~, a community redevelopment area, or other area
1490 of targeted development or revitalization included in an urban
1491 infill redevelopment plan, with priority given to applicants
1492 having facilities located in these areas.

1493 Section 31. Effective July 1, 2011, paragraph (c) of
1494 subsection (5) of section 288.1175, Florida Statutes, is amended
1495 to read:

1496 288.1175 Agriculture education and promotion facility.—

1497 (5) The department shall competitively evaluate
1498 applications for funding of an agriculture education and
1499 promotion facility. If the number of applicants exceeds three,
1500 the department shall rank the applications based upon criteria
1501 developed by the department, with priority given in descending
1502 order to the following items:

1503 (c) The location of the facility in a brownfield site as
1504 defined in s. 376.79(3), ~~a rural enterprise zone as defined in~~
1505 ~~s. 290.004(6)~~, an agriculturally depressed area as defined in s.
1506 570.242(1), a redevelopment area established pursuant to s.
1507 373.461(5)(g), or a county that has lost its agricultural land
1508 to environmental restoration projects.

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1509 Section 32. Effective July 1, 2011, subsection (2) and
1510 paragraph (j) of subsection (3) of section 288.99, Florida
1511 Statutes, are amended to read:

1512 288.99 Certified Capital Company Act.—

1513 (2) PURPOSE.—The primary purpose of this act is to
1514 stimulate a substantial increase in venture capital investments
1515 in this state by providing an incentive for insurance companies
1516 to invest in certified capital companies in this state which, in
1517 turn, will make investments in new businesses or in expanding
1518 businesses, including minority-owned or minority-operated
1519 businesses and businesses located in a designated Front Porch
1520 community, ~~enterprise zone~~, urban high-crime area, rural job tax
1521 credit county, or nationally recognized historic district. The
1522 increase in investment capital flowing into new or expanding
1523 businesses is intended to contribute to employment growth,
1524 create jobs which exceed the average wage for the county in
1525 which the jobs are created, and expand or diversify the economic
1526 base of this state.

1527 (3) DEFINITIONS.—As used in this section, the term:

1528 (j) "Qualified business" means the Digital Divide Trust
1529 Fund established under the State of Florida Technology Office or
1530 a business that meets the following conditions as evidenced by
1531 documentation required by commission rule:

1532 1. The business is headquartered in this state and its
1533 principal business operations are located in this state or at
1534 least 75 percent of the employees are employed in the state.

1535 2. At the time a certified capital company makes an initial
1536 investment in a business, the business would qualify for
1537 investment under 13 C.F.R. s. 121.301(c), which is involved in

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1538 manufacturing, processing or assembling products, conducting
1539 research and development, or providing services.

1540 3. At the time a certified capital company makes an initial
1541 investment in a business, the business certifies in an affidavit
1542 that:

1543 a. The business is unable to obtain conventional financing,
1544 which means that the business has failed in an attempt to obtain
1545 funding for a loan from a bank or other commercial lender or
1546 that the business cannot reasonably be expected to qualify for
1547 such financing under the standards of commercial lending;

1548 b. The business plan for the business projects that the
1549 business is reasonably expected to achieve in excess of \$25
1550 million in sales revenue within 5 years after the initial
1551 investment, or the business is located in a designated Front
1552 Porch community, ~~enterprise zone~~, urban high crime area, rural
1553 job tax credit county, or nationally recognized historic
1554 district;

1555 c. The business will maintain its headquarters in this
1556 state for the next 10 years and any new manufacturing facility
1557 financed by a qualified investment will remain in this state for
1558 the next 10 years, or the business is located in a designated
1559 Front Porch community, ~~enterprise zone~~, urban high crime area,
1560 rural job tax credit county, or nationally recognized historic
1561 district; and

1562 d. The business has fewer than 200 employees and at least
1563 75 percent of the employees are employed in this state. For
1564 purposes of this subsection, the term also includes the Florida
1565 Black Business Investment Board, any entity majority owned by
1566 the Florida Black Business Investment Board, or any entity in

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1567 which the Florida Black Business Investment Board holds a
1568 majority voting interest on the board of directors.

1569 4. The term does not include:

1570 a. Any business predominantly engaged in retail sales, real
1571 estate development, insurance, banking, lending, or oil and gas
1572 exploration.

1573 b. Any business predominantly engaged in professional
1574 services provided by accountants, lawyers, or physicians.

1575 c. Any company that has no historical revenues and either
1576 has no specific business plan or purpose or has indicated that
1577 its business plan is solely to engage in a merger or acquisition
1578 with any unidentified company or other entity.

1579 d. Any company that has a strategic plan to grow through
1580 the acquisition of firms with substantially similar business
1581 which would result in the planned net loss of Florida-based jobs
1582 over a 12-month period after the acquisition as determined by
1583 the office.

1584 Section 33. Effective July 1, 2011, paragraph (b) of
1585 subsection (1) of section 376.84, Florida Statutes, is amended,
1586 and present paragraphs (c) through (l) of that subsection are
1587 redesignated as paragraphs (b) through (k), respectively, to
1588 read:

1589 376.84 Brownfield redevelopment economic incentives.—It is
1590 the intent of the Legislature that brownfield redevelopment
1591 activities be viewed as opportunities to significantly improve
1592 the utilization, general condition, and appearance of these
1593 sites. Different standards than those in place for new
1594 development, as allowed under current state and local laws,
1595 should be used to the fullest extent to encourage the

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1596 redevelopment of a brownfield. State and local governments are
1597 encouraged to offer redevelopment incentives for this purpose,
1598 as an ongoing public investment in infrastructure and services,
1599 to help eliminate the public health and environmental hazards,
1600 and to promote the creation of jobs in these areas. Such
1601 incentives may include financial, regulatory, and technical
1602 assistance to persons and businesses involved in the
1603 redevelopment of the brownfield pursuant to this act.

1604 (1) Financial incentives and local incentives for
1605 redevelopment may include, but not be limited to:

1606 ~~(b) Enterprise zone tax exemptions for businesses pursuant~~
1607 ~~to chapters 196 and 290.~~

1608 Section 34. Effective July 1, 2011, paragraph (a) of
1609 subsection (3) of section 403.973, Florida Statutes, is amended
1610 to read:

1611 403.973 Expedited permitting; amendments to comprehensive
1612 plans.—

1613 (3) (a) The secretary shall direct the creation of regional
1614 permit action teams for the purpose of expediting review of
1615 permit applications and local comprehensive plan amendments
1616 submitted by:

1617 1. Businesses creating at least 50 jobs; or

1618 2. Businesses creating at least 25 jobs ~~if the project is~~
1619 ~~located in an enterprise zone, or~~ in a county having a
1620 population of fewer than 75,000 or in a county having a
1621 population of fewer than 125,000 which is contiguous to a county
1622 having a population of fewer than 75,000, as determined by the
1623 most recent decennial census, residing in incorporated and
1624 unincorporated areas of the county.

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1625 Section 35. Effective July 1, 2011, subsection (6) of
1626 section 624.509, Florida Statutes, is amended to read:

1627 624.509 Premium tax; rate and computation.—

1628 (6)~~(a)~~ The total of the credit granted for the taxes paid
1629 by the insurer under chapters 220 and 221 and the credit granted
1630 by subsection (5) shall not exceed 65 percent of the tax due
1631 under subsection (1) after deducting therefrom the taxes paid by
1632 the insurer under ss. 175.101 and 185.08 and any assessments
1633 pursuant to s. 440.51.

1634 ~~(b) To the extent that any credits granted by subsection~~
1635 ~~(5) remain as a result of the limitation set forth in paragraph~~
1636 ~~(a), such excess credits related to salaries and wages of~~
1637 ~~employees whose place of employment is located within an~~
1638 ~~enterprise zone created pursuant to chapter 290 may be~~
1639 ~~transferred, in an aggregate amount not to exceed 25 percent of~~
1640 ~~such excess salary credits, to any insurer that is a member of~~
1641 ~~an affiliated group of corporations, as defined in sub-~~
1642 ~~paragraph (5) (b) 4.a., that includes the original insurer~~
1643 ~~qualifying for the credits under subsection (5). The amount of~~
1644 ~~such excess credits to be transferred shall be calculated by~~
1645 ~~multiplying the amount of such excess credits by a fraction, the~~
1646 ~~numerator of which is the sum of the salaries qualifying for the~~
1647 ~~credit allowed by subsection (5) of employees whose place of~~
1648 ~~employment is located in an enterprise zone and the denominator~~
1649 ~~of which is the sum of the salaries qualifying for the credit~~
1650 ~~allowed by subsection (5). Any such transferred credits shall be~~
1651 ~~subject to the same provisions and limitations set forth within~~
1652 ~~part IV of this chapter. The provisions of this paragraph do not~~
1653 ~~apply to an affiliated group of corporations that participate in~~

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1654 ~~a common paymaster arrangement as defined in s. 443.1216.~~

1655 Section 36. Effective July 1, 2011, subsection (1) of
1656 section 624.5091, Florida Statutes, is amended to read:

1657 624.5091 Retaliatory provision, insurers.—

1658 (1) ~~(a)~~ When by or pursuant to the laws of any other state
1659 or foreign country any taxes, licenses, and other fees, in the
1660 aggregate, and any fines, penalties, deposit requirements, or
1661 other material obligations, prohibitions, or restrictions are or
1662 would be imposed upon Florida insurers or upon the agents or
1663 representatives of such insurers, which are in excess of such
1664 taxes, licenses, and other fees, in the aggregate, or which are
1665 in excess of the fines, penalties, deposit requirements, or
1666 other obligations, prohibitions, or restrictions directly
1667 imposed upon similar insurers, or upon the agents or
1668 representatives of such insurers, of such other state or country
1669 under the statutes of this state, so long as such laws of such
1670 other state or country continue in force or are so applied, the
1671 same taxes, licenses, and other fees, in the aggregate, or
1672 fines, penalties, deposit requirements, or other material
1673 obligations, prohibitions, or restrictions of whatever kind
1674 shall be imposed by the Department of Revenue upon the insurers,
1675 or upon the agents or representatives of such insurers, of such
1676 other state or country doing business or seeking to do business
1677 in this state. In determining the taxes to be imposed under this
1678 section, 80 percent and a portion of the remaining 20 percent as
1679 provided in paragraph (b) of the credit provided by s.
1680 624.509(5), as limited by s. 624.509(6) and further determined
1681 by s. 624.509(7), shall not be taken into consideration.

1682 ~~(b) As used in this subsection, the term "portion of the~~

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1683 ~~remaining 20 percent" shall be calculated by multiplying the~~
1684 ~~remaining 20 percent by a fraction, the numerator of which is~~
1685 ~~the sum of the salaries qualifying for the credit allowed by s.~~
1686 ~~624.509(5) of employees whose place of employment is located in~~
1687 ~~an enterprise zone created pursuant to chapter 290 and the~~
1688 ~~denominator of which is the sum of the salaries qualifying for~~
1689 ~~the credit allowed by s. 624.509(5).~~

1690 Section 37. Effective July 1, 2011, paragraph (c) of
1691 subsection (1) and paragraphs (c) and (d) of subsection (2) of
1692 section 624.5105, Florida Statutes, are amended to read:

1693 624.5105 Community contribution tax credit; authorization;
1694 limitations; eligibility and application requirements;
1695 administration; definitions; expiration.—

1696 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1697 (c) The total amount of tax credit which may be granted for
1698 all programs approved under this section and s. 212.08(5)(p) ~~ss.~~
1699 ~~212.08(5)(p) and 220.183~~ is \$10.5 million annually for projects
1700 that provide homeownership opportunities for low-income or very-
1701 low-income households as defined in s. 420.9071(19) and (28) and
1702 \$3.5 million annually for all other projects.

1703 (2) ELIGIBILITY REQUIREMENTS.—

1704 (c) The project must be undertaken by an "eligible
1705 sponsor," ~~as defined in s. 220.183(2)(c).~~ In no event shall a
1706 contributing insurer have a financial interest in the eligible
1707 sponsor.

1708 (d) The project shall be located in an area designated as
1709 ~~an enterprise zone or~~ a Front Porch Community pursuant to s.
1710 20.18(6). Any project designed to construct or rehabilitate
1711 housing for low-income or very-low-income households as defined

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1712 in s. 420.9071(19) and (28) is exempt from the area requirement
1713 of this paragraph.

1714 Section 38. Section 163.521, Florida Statutes, is amended
1715 to read:

1716 163.521 Neighborhood improvement district inside enterprise
1717 zone; funding.—The local governing body of any municipality or
1718 county in which the boundaries of an enterprise zone include a
1719 neighborhood improvement district in whole or in part, prior to
1720 October 1 of each year, may request the Department of Legal
1721 Affairs to submit within its budget request to the Legislature
1722 provisions to fund capital improvements. A request may be made
1723 for 100 percent of the capital improvement costs for 25 percent
1724 of the area of the enterprise zone which overlaps the district.
1725 The local governing body may also request a 100-percent matching
1726 grant for capital improvement costs for the remaining 75 percent
1727 of the area of the enterprise zone which overlaps the district.
1728 Local governments must demonstrate the capacity to implement the
1729 project within 2 years after the date of the appropriation.
1730 Funds appropriated under this provision may not be expended
1731 until after completion and approval of the safe neighborhood
1732 improvement plan pursuant to ss. 163.516 and 163.519(11).
1733 Capital improvements contained within the request submitted by
1734 the local governing body must be specifically related to crime
1735 prevention through community policing innovations, environmental
1736 design, environmental security, and defensible space and must be
1737 reviewed by the department for compliance with the principles of
1738 crime prevention through community policing innovations,
1739 environmental design, environmental security, and defensible
1740 space. The department shall rank order all requests received for

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1741 capital improvements funding based on the necessity of the
1742 improvements to the overall implementation of the safe
1743 neighborhood plan; the degree to which the improvements help the
1744 plan achieve crime prevention through community policing
1745 innovations, environmental design, environmental security, and
1746 defensible space objectives; the effect of the improvements on
1747 residents of low or moderate income; and the fiscal inability of
1748 local government to perform the improvements without state
1749 assistance. This section expires on the date specified in s.
1750 290.016 for the expiration of the Florida Enterprise Zone Act.

1751 Section 39. Effective July 1, 2011, subsection (3) of
1752 section 377.809, Florida Statutes, is amended, and present
1753 subsection (4) is renumbered as subsection (3), to read:

1754 377.809 Energy Economic Zone Pilot Program.—

1755 ~~(3) The Department of Community Affairs, with the~~
1756 ~~assistance of the Office of Tourism, Trade, and Economic~~
1757 ~~Development, shall submit an interim report by February 15,~~
1758 ~~2010, to the Governor, the President of the Senate, and the~~
1759 ~~Speaker of the House of Representatives regarding the status of~~
1760 ~~the pilot program. The report shall contain any recommendations~~
1761 ~~deemed appropriate by the department for statutory changes to~~
1762 ~~accomplish the goals of the pilot program community, including~~
1763 ~~whether it would be beneficial to provide financial incentives~~
1764 ~~similar to those offered to an enterprise zone.~~

1765 Section 40. Effective July 1, 2011, section 196.095,
1766 Florida Statutes, is repealed.

1767 Section 41. Effective July 1, 2011, section 196.1996,
1768 Florida Statutes, is repealed.

1769 Section 42. Effective July 1, 2011, section 290.06561,

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1770 Florida Statutes, is repealed.

1771 Section 43. Effective July 1, 2011, section 379.2353,
1772 Florida Statutes, is repealed.

1773 Section 44. The repeal of the Florida Enterprise Zone Act,
1774 ss. 290.001-290.016, Florida Statutes, does not affect the
1775 availability of any tax credit or tax refund under s.
1776 212.08(5)(g), (h), or (p), s. 212.08(15), s. 212.096, s.
1777 220.181, s. 220.182, s. 220.183, or s. 624.5105, Florida
1778 Statutes, for which a business has qualified before July 1,
1779 2011, or any carryforward or transfer of any unused credit
1780 amount.

1781 Section 45. Except as otherwise expressly provided in this
1782 act, this act shall take effect upon becoming a law.