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LEGISLATIVE ACTION

Senate

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House

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Floor: 3/AD/2R

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05/04/2011 05:04 PM

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Senator Benacquisto moved the following:

Senate Amendment (with title amendment)

Between lines 144 and 145

insert:

Section 2. Subsection (4) of section 377.809, Florida Statutes, is amended, and subsections (5) through (8) are added to that section, to read:

377.809 Energy Economic Zone Pilot Program.—

(4) ~~If the pilot project is ongoing,~~ The Department of Community Affairs, with the assistance of the Office of Tourism, Trade, and Economic Development, shall submit a report to the Governor, the President of the Senate, and the Speaker of the House of Representatives by February 15, 2015 ~~2012~~, evaluating



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14 whether the pilot program has demonstrated success. The report
15 shall contain recommendations with regard to whether the program
16 should be expanded for use by other local governments and
17 whether state policies should be revised to encourage the goals
18 of the program.

19 (5) Beginning July 1, 2012, all the incentives and benefits
20 provided to enterprise zones pursuant to state law shall be
21 available to the energy economic zones designated by July 1,
22 2010, pursuant to s. 377.809. In order to provide incentives, no
23 later than March 1, 2012, each local governing body having
24 jurisdiction over an energy economic zone shall, by local
25 ordinance, establish boundaries of the energy economic zone,
26 specify applicable energy-efficiency standards, and determine
27 eligibility criteria for application of state and local
28 incentives and benefits in the energy economic zone. However, in
29 order to receive benefits provided under s. 288.106, a business
30 must be a qualified target industry business under s. 288.106
31 for state purposes. Boundaries may be revised by local
32 ordinance. Such incentives and benefits include those in ss.
33 220.181, 220.182, 212.08, 220.183, 624.5105, 212.096, and
34 288.106 and the public utility discounts provided in s.
35 290.007(8). The exemption provided in s. 212.08(5)(c) shall be
36 for renewable energy as defined in s. 377.803(4). For purposes
37 of this section, any applicable requirements for employee
38 residency for higher refund or credit thresholds shall be based
39 on employee residency in the energy economic zone or an
40 enterprise zone. A business in an energy economic zone may also
41 be eligible for funding under ss. 288.047 and 445.003, and a
42 transportation project in an energy economic zone shall be



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43 provided priority in funding under s. 288.063. Other projects
44 shall be given priority ranking to the extent practicable for
45 grants administered under state energy programs.

46 (6) Effective July 1, 2012, the total amount of state
47 credits, refunds, and exemptions that may be provided by the
48 governing body of each energy economic zone to eligible
49 businesses for energy-economic-zone incentives pursuant to
50 subsection (5) is \$300,000 per designated energy economic zone
51 in any state fiscal year. A credit or refund that is applied for
52 after each \$300,000 limit is reached shall be disallowed by the
53 governing body of the energy economic zone. If the \$300,000
54 incentive cap is not fully used in any one state fiscal year by
55 an energy economic zone, the unused amount under the cap may be
56 carried forward for not more than 5 years. The local governing
57 body having jurisdiction over the energy economic zone is
58 responsible for allocating the incentives, for verifying that
59 businesses receiving such incentives are eligible for the
60 incentives provided, and for ensuring that the incentives
61 provided do not exceed the cap for the state fiscal year.

62 (7) Upon approving an incentive for an eligible business,
63 the governing body having jurisdiction over the energy economic
64 zone shall provide the taxpayer with a certificate indicating
65 the eligible businesses' name, federal identification number,
66 date the incentive is provided, name of the energy economic
67 zone, incentive type, and the incentive amount. The local
68 governing body shall certify to the Department of Revenue or the
69 Office of Tourism, Trade, and Economic Development, whichever is
70 applicable, which businesses or properties are eligible to
71 receive any or all of the state incentives according to their



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72 statutory requirements. The governing body having jurisdiction
73 over the energy economic zone shall provide a copy of the
74 certificate to the Department of Revenue and the Office of
75 Tourism, Trade, and Economic Development as notification that
76 such incentives were approved for the specific eligible business
77 or property. For incentives to be claimed against the sales and
78 use tax under chapter 212, the Department of Revenue shall send,
79 within 14 days after receipt, written instructions to an
80 eligible business on how to claim the credit on a sales and use
81 tax return initiated through an electronic data interchange. Any
82 credit against the sales and use tax shall be deducted from any
83 sales and use tax remitted by the dealer to the Department of
84 Revenue by electronic funds transfer and may be deducted only on
85 a sales and use tax return initiated through an electronic data
86 interchange. The dealer shall separately state the credit on the
87 electronic return. The net amount of tax due and payable must be
88 remitted by electronic funds transfer. If the credit is larger
89 than the amount owed on the sales and use tax return, such
90 excess amounts may be carried forward for a period not to exceed
91 12 months following the date the credit is initially claimed.

92 (8) If all conditions are deemed met, the Office of
93 Tourism, Trade, and Economic Development and the Department of
94 Revenue may adopt emergency rules pursuant to ss. 120.536(1) and
95 120.54 to administer the provisions of this subsections (5)-(7).
96 The emergency rules shall remain in effect for 6 months after
97 the rules are adopted, and the rules may be renewed during the
98 pendency of procedures to adopt permanent rules addressing the
99 subject of the emergency rules.

100 Section 3. Paragraph (u) is added to subsection (24) of



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101 section 380.06, Florida Statutes, to read:

102 380.06 Developments of regional impact.—

103 (24) STATUTORY EXEMPTIONS.—

104 (u) Any development in an energy economic zone designated
105 pursuant to s. 377.809, shall be exempt from this section upon
106 approval of its local governing body.

107

108 If a use is exempt from review as a development of regional
109 impact under paragraphs (a)-(s), but will be part of a larger
110 project that is subject to review as a development of regional
111 impact, the impact of the exempt use must be included in the
112 review of the larger project, unless such exempt use involves a
113 development of regional impact that includes a landowner,
114 tenant, or user that has entered into a funding agreement with
115 the Office of Tourism, Trade, and Economic Development under the
116 Innovation Incentive Program and the agreement contemplates a
117 state award of at least \$50 million.

118

119 ===== T I T L E A M E N D M E N T =====

120 And the title is amended as follows:

121 Delete lines 2 - 9

122 and insert:

123 An act relating to targeted economic development
124 programs; amending s. 288.106, F.S.; revising
125 definition of the term "target industry business";
126 revising the eligibility criteria for tax refunds
127 under the program; requiring certain local governing
128 boards to notify the Office of Tourism, Trade, and
129 Economic Development and Enterprise Florida, Inc., of



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130 the average private-sector wage calculation to be used
131 for purposes of a business's wage commitment under the
132 tax refund program; amending s. 377.809, F.S.;

133 deleting an obsolete provision; revising the date by
134 which the Department of Community Affairs, with the
135 assistance of the Office of Tourism, Trade, and
136 Economic Development, must submit a report to the
137 Governor and Legislature evaluating whether the Energy
138 Economic Zone Pilot Program has demonstrated success;
139 requiring that all incentives and benefits provided to
140 enterprise zones be made available to energy economic
141 zones by a specified date; requiring each local
142 governing body having jurisdiction over an energy
143 economic zone to establish boundaries of the energy
144 economic zone, specify applicable energy-efficiency
145 standards, and determine eligibility criteria for
146 application of state and local incentives and
147 benefits; requiring that a business be a qualified
148 target industry business for state purposes; providing
149 that boundaries may be revised by local ordinance;
150 specifying the incentives and benefits; requiring that
151 applicable requirements for employee residency for
152 higher refund or credit thresholds be based on
153 employee residency in the energy economic zone or an
154 enterprise zone; providing that certain businesses are
155 eligible for funding and other businesses have
156 priority for funding; providing a cap on the total
157 amount of state credits, refunds, and exemptions that
158 may be provided to eligible businesses for energy-



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159 economic-zone incentives; authorizing the unused
160 amount of a credit to be carried forward for a limited
161 period; providing that the local governing body having
162 jurisdiction over the energy economic zone is
163 responsible for allocating the incentives and
164 verifying eligibility of businesses to receive
165 incentives; requiring the governing body to provide
166 the taxpayer with a certificate indicating
167 eligibility; requiring the local governing body to
168 certify to the Department of Revenue or the Office of
169 Tourism, Trade, and Economic Development which
170 businesses or properties are eligible to receive state
171 incentives; requiring the Department of Revenue to
172 send written instructions to the eligible businesses
173 on claiming the credit on a sales and use tax return
174 initiated through an electronic data interchange;
175 authorizing the Office of Tourism, Trade, and Economic
176 Development and the Department of Revenue to adopt
177 emergency rules; providing for renewal of the rules;
178 amending s. 380.06, F.S.; providing that certain
179 developments in an energy economic zone are exempt
180 from review as a development of regional impact;
181 providing an effective date.