

By Senator Hays

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1                                   A bill to be entitled  
2           An act relating to enterprise zones; amending ss.  
3           290.0055, 290.0058, and 290.0065, F.S.; revising  
4           criteria for the designation of enterprise zones;  
5           deleting pervasive poverty from such criteria;  
6           revising the maximum number of enterprise zones  
7           authorized; amending s. 290.0057, F.S.; revising  
8           requirements for the contents of enterprise zone  
9           strategic plans; creating s. 290.0076, F.S.;  
10          authorizing Lake County to apply to the Office of  
11          Tourism, Trade, and Economic Development for  
12          designation of an enterprise zone; providing  
13          requirements; requiring the office to establish an  
14          effective date for the designated enterprise zone;  
15          reenacting s. 290.016, F.S., relating to the scheduled  
16          repeal of the Florida Enterprise Zone Act; amending s.  
17          163.2514, F.S.; revising definition of the term "urban  
18          infill and redevelopment area" for purposes of the  
19          Growth Policy Act to conform; amending s. 288.0659,  
20          F.S.; revising the evaluation criteria for award of  
21          grants under the Local Government Distressed Area  
22          Matching Grant Program to conform; amending s. 212.08,  
23          F.S.; revising the maximum tax refunds for building  
24          materials and business property used in an enterprise  
25          zone; deleting provisions for tax refunds based upon a  
26          certain percentage of employees residing in an  
27          enterprise zone; revising definition of the term  
28          "business property" to revise an exemption from the  
29          tax refunds for such property used in an enterprise

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30 zone; amending ss. 212.096, 220.03, 220.181, and  
31 220.182, F.S.; revising and defining terms; revising  
32 the enterprise zone jobs credits against the sales and  
33 use tax and corporate income tax, and the enterprise  
34 zone property tax credit, to include credit for part-  
35 time employment; deleting provisions for tax credits  
36 based upon employment of persons residing in  
37 enterprise zones; deleting obsolete provisions and  
38 conforming provisions; amending ss. 193.077, 193.085,  
39 212.06, 220.02, 220.183, 220.193, 288.1045, 288.106,  
40 290.00677, and 624.5105, F.S.; conforming provisions;  
41 providing for application; providing an effective  
42 date.

43  
44 Be It Enacted by the Legislature of the State of Florida:

45  
46 Section 1. Paragraph (a) of subsection (1) and paragraph  
47 (c) of subsection (4) of section 290.0055, Florida Statutes, are  
48 amended to read:

49 290.0055 Local nominating procedure.—

50 (1) If, pursuant to s. 290.0065, an opportunity exists for  
51 designation of a new enterprise zone, any county or  
52 municipality, or a county and one or more municipalities  
53 together, may apply to the office for the designation of an area  
54 as an enterprise zone after completion of the following:

55 (a) The adoption by the governing body or bodies of a  
56 resolution which:

57 1. Finds that an area exists in such county or  
58 municipality, or in both the county and one or more

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59 municipalities, which chronically exhibits extreme and  
60 unacceptable levels of ~~poverty~~, unemployment, physical  
61 deterioration, and economic disinvestment;

62 2. Determines that the rehabilitation, conservation, or  
63 redevelopment, or a combination thereof, of such area is  
64 necessary in the interest of the public health, safety, and  
65 welfare of the residents of such county or municipality, or such  
66 county and one or more municipalities; and

67 3. Determines that the revitalization of such area can  
68 occur only if the private sector can be induced to invest its  
69 own resources in productive enterprises that build or rebuild  
70 the economic viability of the area.

71 (4) An area nominated by a county or municipality, or a  
72 county and one or more municipalities together, for designation  
73 as an enterprise zone shall be eligible for designation under s.  
74 290.0065 only if it meets the following criteria:

75 (c) The selected area suffers from unacceptable levels of  
76 ~~pervasive poverty~~, unemployment, and general distress, as  
77 described and measured pursuant to s. 290.0058.

78 Section 2. Paragraph (c) of subsection (1) of section  
79 290.0057, Florida Statutes, is amended to read:

80 290.0057 Enterprise zone development plan.—

81 (1) Any application for designation as a new enterprise  
82 zone must be accompanied by a strategic plan adopted by the  
83 governing body of the municipality or county, or the governing  
84 bodies of the county and one or more municipalities together. At  
85 a minimum, the plan must:

86 (c) Identify and describe key community goals and the  
87 barriers that restrict the community from achieving these goals,

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88 including a description of unemployment ~~poverty~~ and general  
89 distress, barriers to economic opportunity and development, and  
90 barriers to human development.

91 Section 3. Section 290.0058, Florida Statutes, is amended  
92 to read:

93 290.0058 Determination of unacceptable levels of ~~pervasive~~  
94 ~~poverty,~~ unemployment, and general distress.—

95 (1) In determining whether an area suffers from  
96 unacceptable levels of ~~pervasive poverty,~~ unemployment, and  
97 general distress, for purposes of ss. 290.0055 and 290.0065, the  
98 governing body and the office shall use data from the most  
99 current decennial census, and from information published by the  
100 Bureau of the Census and the Bureau of Labor Statistics. The  
101 data shall be comparable in point or period of time and  
102 methodology employed.

103 ~~(2) Pervasive poverty shall be evidenced by a showing that~~  
104 ~~poverty is widespread throughout the nominated area. The poverty~~  
105 ~~rate of the nominated area shall be established using the~~  
106 ~~following criteria:~~

107 ~~(a) In each census geographic block group within a~~  
108 ~~nominated area, the poverty rate may not be less than 20~~  
109 ~~percent. However, for an area nominated for designation as a~~  
110 ~~rural enterprise zone which does not have a poverty rate of more~~  
111 ~~than 20 percent in each census geographic block group within the~~  
112 ~~nominated area, the poverty rate for the nominated area may be~~  
113 ~~calculated using the poverty rate for the entire county, which~~  
114 ~~may not be less than 20 percent.~~

115 ~~(b) In at least 50 percent of the census geographic block~~  
116 ~~groups within the nominated area, the poverty rate may not be~~

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117 ~~less than 30 percent. This requirement does not apply to an area~~  
118 ~~nominated for designation as a rural enterprise zone.~~

119 ~~(c) Census geographic block groups with no population shall~~  
120 ~~be treated as having a poverty rate which meets the standards of~~  
121 ~~paragraph (a), but shall be treated as having a zero poverty~~  
122 ~~rate for purposes of applying paragraph (b).~~

123 ~~(d) A nominated area may not contain a noncontiguous parcel~~  
124 ~~unless such parcel separately meets the criteria set forth under~~  
125 ~~paragraphs (a) and (b).~~

126 ~~(2)~~(3) Unemployment ~~must~~ shall be evidenced by data  
127 indicating that the average rate of unemployment for the county  
128 or municipality in which the nominated area is located is not  
129 less than the state's average of unemployment, or by evidence of  
130 especially severe economic conditions which have brought about  
131 significant job dislocation within the county or municipality in  
132 which the nominated area is located.

133 ~~(3)~~(4) General distress ~~must~~ shall be evidenced by  
134 describing adverse conditions within the nominated area other  
135 than that ~~those~~ of ~~pervasive poverty and~~ unemployment. A high  
136 incidence of crime, abandoned structures, land formerly used for  
137 agricultural production that is discontinued due to extreme  
138 weather or horticultural diseases, a residential mortgage  
139 foreclosure rate that exceeds the statewide average,  
140 substantially developed but unused or underutilized  
141 infrastructure due to economic distress, and deteriorated  
142 infrastructure or substantial population decline are examples of  
143 appropriate indicators of general distress.

144 ~~(4)~~(5) In making the calculations required by this section,  
145 the local government and the office shall round all fractional

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146 percentages of one-half percent or more up to the next highest  
147 whole percentage figure.

148 Section 4. Subsections (1) and (2), paragraph (a) of  
149 subsection (4), and paragraph (b) of subsection (6) of section  
150 290.0065, Florida Statutes, are amended to read:

151 290.0065 State designation of enterprise zones.—

152 (1) The maximum number of enterprise zones authorized under  
153 this section is the number of enterprise zones having an  
154 effective date on or before January 1, 2005, subject to any  
155 increase due to any new enterprise zones authorized by the  
156 Legislature during the 2005 and 2011 Regular Sessions ~~Session~~ of  
157 the Legislature.

158 (2) If, pursuant to subsection (4), the office does not  
159 redesignate an enterprise zone, a governing body of a county or  
160 municipality or the governing bodies of a county and one or more  
161 municipalities jointly, pursuant to s. 290.0055, may apply for  
162 designation of an enterprise zone to take the place of the  
163 enterprise zone not redesignated and request designation of an  
164 enterprise zone. The office, in consultation with Enterprise  
165 Florida, Inc., shall determine which areas nominated by such  
166 governing bodies meet the criteria outlined in s. 290.0055 and  
167 are the most appropriate for designation as state enterprise  
168 zones. Each application made pursuant to s. 290.0055 shall be  
169 ranked competitively based on the ~~pervasive poverty,~~  
170 ~~unemployment,~~ and general distress of the area; the strategic  
171 plan, including local fiscal and regulatory incentives, prepared  
172 pursuant to s. 290.0057; and the prospects for new investment  
173 and economic development in the area. ~~Pervasive poverty,~~  
174 ~~Unemployment,~~ and general distress shall be weighted 35 percent;

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175 strategic plan and local fiscal and regulatory incentives shall  
176 be weighted 40 percent; and prospects for new investment and  
177 economic development in the area shall be weighted 25 percent.

178 (4) (a) Notwithstanding s. 290.0055, the office may  
179 redesignate any state enterprise zone having an effective date  
180 on or before January 1, 2011 ~~2005~~, as a state enterprise zone  
181 upon completion and submittal to the office by the governing  
182 body for an enterprise zone of the following:

183 1. An updated zone profile for the enterprise zone based on  
184 the most recent census data that complies with s. 290.0055,  
185 ~~except that pervasive poverty criteria may be set aside for~~  
186 ~~rural enterprise zones.~~

187 2. A resolution passed by the governing body for that  
188 enterprise zone requesting redesignation and explaining the  
189 reasons the conditions of the zone merit redesignation.

190 3. Measurable goals for the enterprise zone developed by  
191 the enterprise zone development agency, which may be the goals  
192 established in the enterprise zone's strategic plan.

193  
194 The governing body may also submit a request for a boundary  
195 change in an enterprise zone in the same application to the  
196 office as long as the new area complies with the requirements of  
197 s. 290.0055, ~~except that pervasive poverty criteria may be set~~  
198 ~~aside for rural enterprise zones.~~

199 (6)

200 (b) Such guidelines shall provide for the measurement of  
201 ~~pervasive poverty~~, unemployment, and general distress using the  
202 criteria outlined by s. 290.0058.

203 Section 5. Section 290.0076, Florida Statutes, is created

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204 to read:

205 290.0076 Enterprise zone designation for Lake County.—Lake  
206 County may apply to the Office of Tourism, Trade, and Economic  
207 Development for designation of one enterprise zone encompassing  
208 an area not to exceed 10 square miles. The application must be  
209 submitted by December 31, 2011. Notwithstanding the provisions  
210 of s. 290.0065 limiting the total number of enterprise zones  
211 designated and the number of enterprise zones within a  
212 population category, the Office of Tourism, Trade, and Economic  
213 Development may designate one enterprise zone under this  
214 section. The Office of Tourism, Trade, and Economic Development  
215 shall establish the initial effective date of the enterprise  
216 zone designated pursuant to this section.

217 Section 6. Section 290.016, Florida Statutes, is reenacted  
218 to read:

219 290.016 Repeal.—Sections 290.001-290.014 are repealed  
220 December 31, 2015.

221 Section 7. Paragraph (b) of subsection (2) of section  
222 163.2514, Florida Statutes, is amended to read:

223 163.2514 Growth Policy Act; definitions.—As used in ss.  
224 163.2511-163.2523, the term:

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

227 (b) The area, or one or more neighborhoods within the area,  
228 suffers from unacceptable levels of ~~pervasive poverty,~~  
229 ~~unemployment,~~ and general distress as defined ~~in~~ by s. 290.0058;

230 Section 8. Paragraph (a) of subsection (5) of section  
231 288.0659, Florida Statutes, is amended to read:

232 288.0659 Local Government Distressed Area Matching Grant



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233 Program.—

234 (5) To qualify for a grant, the business being targeted by  
 235 a local government must create at least 15 full-time jobs, must  
 236 be new to this state, must be expanding its operations in this  
 237 state, or would otherwise leave the state absent state and local  
 238 assistance, and the local government applying for the grant must  
 239 expedite its permitting processes for the target business by  
 240 accelerating the normal review and approval timelines. In  
 241 addition to these requirements, the office shall review the  
 242 grant requests using the following evaluation criteria, with  
 243 priority given in descending order:

244 (a) The presence and degree of ~~pervasive poverty,~~  
 245 unemployment, and general distress as determined pursuant to s.  
 246 290.0058 in the area where the business will locate, with  
 247 priority given to locations with greater degrees of ~~poverty,~~  
 248 unemployment, and general distress.

249 Section 9. Paragraphs (g) and (h) of subsection (5) of  
 250 section 212.08, Florida Statutes, are amended to read:

251 212.08 Sales, rental, use, consumption, distribution, and  
 252 storage tax; specified exemptions.—The sale at retail, the  
 253 rental, the use, the consumption, the distribution, and the  
 254 storage to be used or consumed in this state of the following  
 255 are hereby specifically exempt from the tax imposed by this  
 256 chapter.

257 (5) EXEMPTIONS; ACCOUNT OF USE.—

258 (g) *Building materials used in the rehabilitation of real*  
 259 *property located in an enterprise zone.—*

260 1. Building materials used in the rehabilitation of real  
 261 property located in an enterprise zone are exempt from the tax

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262 imposed by this chapter upon an affirmative showing to the  
263 satisfaction of the department that the items have been used for  
264 the rehabilitation of real property located in an enterprise  
265 zone. Except as provided in subparagraph 2., this exemption  
266 inures to the owner, lessee, or lessor at the time the real  
267 property is rehabilitated, but only through a refund of  
268 previously paid taxes. To receive a refund pursuant to this  
269 paragraph, the owner, lessee, or lessor of the rehabilitated  
270 real property must file an application under oath with the  
271 governing body or enterprise zone development agency having  
272 jurisdiction over the enterprise zone where the business is  
273 located, as applicable. A single application for a refund may be  
274 submitted for multiple, contiguous parcels that were part of a  
275 single parcel that was divided as part of the rehabilitation of  
276 the property. All other requirements of this paragraph apply to  
277 each parcel on an individual basis. The application must  
278 include:

- 279       a. The name and address of the person claiming the refund.  
280       b. An address and assessment roll parcel number of the  
281 rehabilitated real property for which a refund of previously  
282 paid taxes is being sought.  
283       c. A description of the improvements made to accomplish the  
284 rehabilitation of the real property.  
285       d. A copy of a valid building permit issued by the county  
286 or municipal building department for the rehabilitation of the  
287 real property.  
288       e. A sworn statement, under penalty of perjury, from the  
289 general contractor licensed in this state with whom the  
290 applicant contracted to make the improvements necessary to

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291 rehabilitate the real property, which lists the building  
292 materials used to rehabilitate the real property, the actual  
293 cost of the building materials, and the amount of sales tax paid  
294 in this state on the building materials. If a general contractor  
295 was not used, the applicant, not a general contractor, shall  
296 make the sworn statement required by this sub-subparagraph.  
297 Copies of the invoices that evidence the purchase of the  
298 building materials used in the rehabilitation and the payment of  
299 sales tax on the building materials must be attached to the  
300 sworn statement provided by the general contractor or by the  
301 applicant. Unless the actual cost of building materials used in  
302 the rehabilitation of real property and the payment of sales  
303 taxes is documented by a general contractor or by the applicant  
304 in this manner, the cost of the building materials is deemed to  
305 be an amount equal to 40 percent of the increase in assessed  
306 value for ad valorem tax purposes.

307 f. The identifying number assigned pursuant to s. 290.0065  
308 to the enterprise zone in which the rehabilitated real property  
309 is located.

310 g. A certification by the local building code inspector  
311 that the improvements necessary to rehabilitate the real  
312 property are substantially completed.

313 h. A statement of whether the business is a small business  
314 as defined in ~~by~~ s. 288.703(1).

315 ~~i. If applicable, the name and address of each permanent~~  
316 ~~employee of the business, including, for each employee who is a~~  
317 ~~resident of an enterprise zone, the identifying number assigned~~  
318 ~~pursuant to s. 290.0065 to the enterprise zone in which the~~  
319 ~~employee resides.~~

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320           2. This exemption inures to a municipality, county, other  
321 governmental unit or agency, or nonprofit community-based  
322 organization through a refund of previously paid taxes if the  
323 building materials used in the rehabilitation are paid for from  
324 the funds of a community development block grant, State Housing  
325 Initiatives Partnership Program, or similar grant or loan  
326 program. To receive a refund, a municipality, county, other  
327 governmental unit or agency, or nonprofit community-based  
328 organization must file an application that includes the same  
329 information required in subparagraph 1. In addition, the  
330 application must include a sworn statement signed by the chief  
331 executive officer of the municipality, county, other  
332 governmental unit or agency, or nonprofit community-based  
333 organization seeking a refund which states that the building  
334 materials for which a refund is sought were funded by a  
335 community development block grant, State Housing Initiatives  
336 Partnership Program, or similar grant or loan program.

337           3. Within 10 working days after receipt of an application,  
338 the governing body or enterprise zone development agency shall  
339 review the application to determine if it contains all the  
340 information required by subparagraph 1. or subparagraph 2. and  
341 meets the criteria set out in this paragraph. The governing body  
342 or agency shall certify all applications that contain the  
343 required information and are eligible to receive a refund. ~~If~~  
344 ~~applicable, the governing body or agency shall also certify if~~  
345 ~~20 percent of the employees of the business are residents of an~~  
346 ~~enterprise zone, excluding temporary and part-time employees.~~  
347 The certification must be in writing, and a copy of the  
348 certification shall be transmitted to the executive director of

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349 the department. The applicant is responsible for forwarding a  
350 certified application to the department within the time  
351 specified in subparagraph 4.

352 4. An application for a refund must be submitted to the  
353 department within 6 months after the rehabilitation of the  
354 property is deemed to be substantially completed by the local  
355 building code inspector or by November 1 after the rehabilitated  
356 property is first subject to assessment.

357 5. Only one exemption through a refund of previously paid  
358 taxes for the rehabilitation of real property is permitted for  
359 any single parcel of property unless there is a change in  
360 ownership, a new lessor, or a new lessee of the real property. A  
361 refund may not be granted unless the amount to be refunded  
362 exceeds \$500. A refund may not exceed the lesser of 97 percent  
363 of the Florida sales or use tax paid on the cost of the building  
364 materials used in the rehabilitation of the real property as  
365 determined pursuant to sub-subparagraph 1.e. or ~~\$5,000, or, if~~  
366 ~~at least 20 percent of the employees of the business are~~  
367 ~~residents of an enterprise zone, excluding temporary and part-~~  
368 ~~time employees, the amount of refund may not exceed the lesser~~  
369 ~~of 97 percent of the sales tax paid on the cost of the building~~  
370 ~~materials or \$10,000. A refund shall be made within 30 days~~  
371 after formal approval by the department of the application for  
372 the refund.

373 6. The department shall adopt rules governing the manner  
374 and form of refund applications and may establish guidelines as  
375 to the requisites for an affirmative showing of qualification  
376 for exemption under this paragraph.

377 7. The department shall deduct an amount equal to 10

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378 percent of each refund granted under this paragraph from the  
379 amount transferred into the Local Government Half-cent Sales Tax  
380 Clearing Trust Fund pursuant to s. 212.20 for the county area in  
381 which the rehabilitated real property is located and shall  
382 transfer that amount to the General Revenue Fund.

383 8. For the purposes of the exemption provided in this  
384 paragraph, the term:

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

387 b. "Real property" has the same meaning as provided in s.  
388 192.001(12), except that the term does not include a condominium  
389 parcel or condominium property as defined in s. 718.103.

390 c. "Rehabilitation of real property" means the  
391 reconstruction, renovation, restoration, rehabilitation,  
392 construction, or expansion of improvements to real property.

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

395 9. This paragraph expires on the date specified in s.  
396 290.016 for the expiration of the Florida Enterprise Zone Act.

397 (h) *Business property used in an enterprise zone.*—

398 1. Business property purchased for use by businesses  
399 located in an enterprise zone which is subsequently used in an  
400 enterprise zone shall be exempt from the tax imposed by this  
401 chapter. This exemption inures to the business only through a  
402 refund of previously paid taxes. A refund shall be authorized  
403 upon an affirmative showing by the taxpayer to the satisfaction  
404 of the department that the requirements of this paragraph have  
405 been met.

406 2. To receive a refund, the business must file under oath

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407 with the governing body or enterprise zone development agency  
408 having jurisdiction over the enterprise zone where the business  
409 is located, as applicable, an application which includes:

410 a. The name and address of the business claiming the  
411 refund.

412 b. The identifying number assigned pursuant to s. 290.0065  
413 to the enterprise zone in which the business is located.

414 c. A specific description of the property for which a  
415 refund is sought, including its serial number or other permanent  
416 identification number.

417 d. The location of the property.

418 e. The sales invoice or other proof of purchase of the  
419 property, showing the amount of sales tax paid, the date of  
420 purchase, and the name and address of the sales tax dealer from  
421 whom the property was purchased.

422 f. Whether the business is a small business as defined in  
423 ~~by~~ s. 288.703(1).

424 ~~g. If applicable, the name and address of each permanent~~  
425 ~~employee of the business, including, for each employee who is a~~  
426 ~~resident of an enterprise zone, the identifying number assigned~~  
427 ~~pursuant to s. 290.0065 to the enterprise zone in which the~~  
428 ~~employee resides.~~

429 3. Within 10 working days after receipt of an application,  
430 the governing body or enterprise zone development agency shall  
431 review the application to determine if it contains all the  
432 information required pursuant to subparagraph 2. and meets the  
433 criteria set out in this paragraph. The governing body or agency  
434 shall certify all applications that contain the information  
435 required pursuant to subparagraph 2. and meet the criteria set

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436 out in this paragraph as eligible to receive a refund. ~~If~~  
437 ~~applicable, the governing body or agency shall also certify if~~  
438 ~~20 percent of the employees of the business are residents of an~~  
439 ~~enterprise zone, excluding temporary and part-time employees.~~  
440 The certification shall be in writing, and a copy of the  
441 certification shall be transmitted to the executive director of  
442 the Department of Revenue. The business shall be responsible for  
443 forwarding a certified application to the department within the  
444 time specified in subparagraph 4.

445 4. An application for a refund pursuant to this paragraph  
446 must be submitted to the department within 6 months after the  
447 tax is due on the business property that is purchased.

448 5. The amount refunded on purchases of business property  
449 under this paragraph shall be the lesser of 97 percent of the  
450 sales tax paid on such business property or ~~\$5,000, or, if no~~  
451 ~~less than 20 percent of the employees of the business are~~  
452 ~~residents of an enterprise zone, excluding temporary and part-~~  
453 ~~time employees, the amount refunded on purchases of business~~  
454 ~~property under this paragraph shall be the lesser of 97 percent~~  
455 ~~of the sales tax paid on such business property or \$10,000.~~ A  
456 refund approved pursuant to this paragraph shall be made within  
457 30 days of formal approval by the department of the application  
458 for the refund. A ~~No~~ refund may not ~~shall~~ be granted under this  
459 paragraph unless the amount to be refunded exceeds \$100 in sales  
460 tax paid on purchases made within a 60-day time period.

461 6. The department shall adopt rules governing the manner  
462 and form of refund applications and may establish guidelines as  
463 to the requisites for an affirmative showing of qualification  
464 for exemption under this paragraph.



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465           7. If the department determines that the business property  
466 is used outside an enterprise zone within 3 years from the date  
467 of purchase, the amount of taxes refunded to the business  
468 purchasing such business property shall immediately be due and  
469 payable to the department by the business, together with the  
470 appropriate interest and penalty, computed from the date of  
471 purchase, in the manner provided by this chapter.

472 Notwithstanding this subparagraph, business property used  
473 exclusively in:

- 474           a. Licensed commercial fishing vessels,
  - 475           b. Fishing guide boats, or
  - 476           c. Ecotourism guide boats
- 477

478 that leave and return to a fixed location within an area  
479 designated under s. 379.2353 are eligible for the exemption  
480 provided under this paragraph if all requirements of this  
481 paragraph are met. Such vessels and boats must be owned by a  
482 business that is eligible to receive the exemption provided  
483 under this paragraph. This exemption does not apply to the  
484 purchase of a vessel or boat.

485           8. The department shall deduct an amount equal to 10  
486 percent of each refund granted under the provisions of this  
487 paragraph from the amount transferred into the Local Government  
488 Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20  
489 for the county area in which the business property is located  
490 and shall transfer that amount to the General Revenue Fund.

491           9. For the purposes of this exemption, "business property"  
492 means new or used property defined as "recovery property" in s.  
493 168(c) of the Internal Revenue Code of 1954, as amended, except:

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- 494 a. Property classified as 3-year property under s.  
 495 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;  
 496 b. Industrial machinery and equipment as defined in sub-  
 497 subparagraph (b)6.a. and eligible for exemption under paragraph  
 498 (b);  
 499 c. Building materials as defined in sub-subparagraph  
 500 (g)8.a.; and  
 501 d. Business property having a sales price of less than \$500  
 502 ~~under \$5,000~~ per unit.

503 10. This paragraph expires on the date specified in s.  
 504 290.016 for the expiration of the Florida Enterprise Zone Act.

505 Section 10. Section 212.096, Florida Statutes, is amended  
 506 to read:

507 212.096 Sales, rental, storage, use tax; enterprise zone  
 508 jobs credit against sales tax.—

509 (1) As used ~~For the purposes of the credit provided~~ in this  
 510 section, the term:

511 (a) "Eligible business" means any sole proprietorship,  
 512 firm, partnership, corporation, bank, savings association,  
 513 estate, trust, business trust, receiver, syndicate, or other  
 514 group or combination, or successor business, located in an  
 515 enterprise zone. The business must demonstrate to the department  
 516 that, on the date of application, the total number of ~~full-time~~  
 517 jobs as defined in ~~under~~ paragraph (c) ~~(d)~~ is greater than the  
 518 total was 12 months before ~~prior to~~ that date. The term ~~An~~  
 519 ~~eligible business~~ does not include any business that ~~which~~ has  
 520 claimed the credit permitted under s. 220.181 for any new  
 521 business employee ~~first beginning employment with the business~~  
 522 ~~after July 1, 1995.~~

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523        (b) "Full-time position" means employment for at least 40  
524 hours per week.

525        (c) ~~(d)~~ "Job" means a full-time or part-time position, as  
526 consistent with terms used by the Agency for Workforce  
527 Innovation and the United States Department of Labor for  
528 purposes of unemployment compensation tax administration and  
529 employment estimation resulting directly from a business  
530 operation in this state. The ~~This~~ term does ~~may~~ not include a  
531 temporary construction job involved with the construction of  
532 facilities or any job that has previously been included in any  
533 application for tax credits under s. 220.181~~(1)~~. The term also  
534 includes employment of an employee leased from an employee  
535 leasing company licensed under chapter 468 if such employee has  
536 been continuously leased to the employer for an average of at  
537 least 20 ~~36~~ hours per week for more than 6 months.

538        (d) ~~(b)~~ "Month" means either a calendar month or the time  
539 period from any day of any month to the corresponding day of the  
540 next succeeding month or, if there is no corresponding day in  
541 the next succeeding month, the last day of the succeeding month.

542        (e) ~~(e)~~ "New employee" means a person ~~residing in an~~  
543 ~~enterprise zone or a participant in the welfare transition~~  
544 ~~program who begins employment with an eligible business after~~  
545 ~~July 1, 1995, and who has not been previously employed full time~~  
546 or part time within the preceding 12 months by the eligible  
547 business, or a successor eligible business, claiming the credit  
548 allowed by this section.

549        (f) ~~(e)~~ "New job has been created" means that, on the date  
550 of application, the total number of ~~full-time~~ jobs is greater  
551 than the total was 12 months before ~~prior to~~ that date, as

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552 demonstrated to the department by a business located in the  
553 enterprise zone.

554 (g) "Part-time position" means employment for at least 20,  
555 but less than 40, hours per week.

556  
557 A person is ~~shall be~~ deemed to be employed if the person  
558 performs duties in connection with the operations of the  
559 business on a regular, full-time or part-time basis, ~~provided~~  
560 the person is performing such duties for an average of at least  
561 20 ~~36~~ hours per week each month, ~~and~~ the person is ~~must be~~  
562 performing such duties at a business site located in the  
563 enterprise zone.

564 (2) (a) Upon an affirmative showing by an eligible business  
565 to the satisfaction of the department that the requirements of  
566 this section are ~~have been~~ met, the business shall be allowed a  
567 credit against the tax remitted under this chapter.

568 (b) The credit shall be computed as 20 percent of the  
569 actual monthly wages paid in this state to each new employee  
570 hired when a new job is ~~has been~~ created, unless the business is  
571 located within a rural enterprise zone pursuant to s.  
572 290.004(6), in which case the credit shall be 30 percent of the  
573 actual monthly wages paid. ~~If no less than 20 percent of the~~  
574 ~~employees of the business are residents of an enterprise zone,~~  
575 ~~excluding temporary and part-time employees, the credit shall be~~  
576 ~~computed as 30 percent of the actual monthly wages paid in this~~  
577 ~~state to each new employee hired when a new job has been~~  
578 ~~created, unless the business is located within a rural~~  
579 ~~enterprise zone, in which case the credit shall be 45 percent of~~  
580 ~~the actual monthly wages paid. If the new employee hired when a~~

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581 new job is created is a participant in the welfare transition  
582 program, the following credit shall be a percent of the actual  
583 monthly wages paid: 40 percent for \$4 above the hourly federal  
584 minimum wage rate; 41 percent for \$5 above the hourly federal  
585 minimum wage rate; 42 percent for \$6 above the hourly federal  
586 minimum wage rate; 43 percent for \$7 above the hourly federal  
587 minimum wage rate; and 44 percent for \$8 above the hourly  
588 federal minimum wage rate. For purposes of this paragraph,  
589 monthly wages shall be computed as one-twelfth of the expected  
590 annual wages paid to such employee. The amount paid as wages to  
591 a new employee is the compensation paid to such employee that is  
592 subject to unemployment tax. The credit shall be allowed for up  
593 to 24 consecutive months, beginning with the first tax return  
594 due pursuant to s. 212.11 after approval by the department.

595 (3) In order to claim this credit, an eligible business  
596 must file under oath with the governing body or enterprise zone  
597 development agency having jurisdiction over the enterprise zone  
598 where the business is located, as applicable, a statement which  
599 includes:

600 (a) For each new employee for whom this credit is claimed,  
601 the employee's name and address ~~place of residence, including~~  
602 ~~the identifying number assigned pursuant to s. 290.0065 to the~~  
603 ~~enterprise zone in which the employee resides if the new~~  
604 ~~employee is a person residing in an enterprise zone, and, if~~  
605 applicable, documentation that the employee is a welfare  
606 transition program participant.

607 ~~(b) If applicable, the name and address of each permanent~~  
608 ~~employee of the business, including, for each employee who is a~~  
609 ~~resident of an enterprise zone, the identifying number assigned~~

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610 ~~pursuant to s. 290.0065 to the enterprise zone in which the~~  
611 ~~employee resides.~~

612 (b) ~~(e)~~ The name and address of the eligible business.

613 (c) ~~(d)~~ The starting salary or hourly wages paid to the new  
614 employee.

615 (d) ~~(e)~~ Demonstration to the department that, on the date of  
616 application, the total number of ~~full-time~~ jobs as defined in  
617 ~~under~~ paragraph (1) (c) ~~(d)~~ is greater than the total was 12  
618 months before ~~prior to~~ that date.

619 (e) ~~(f)~~ The identifying number assigned pursuant to s.  
620 290.0065 to the enterprise zone in which the business is  
621 located.

622 (f) ~~(g)~~ Whether the business is a small business as defined  
623 in ~~by~~ s. 288.703~~(1)~~.

624 (g) ~~(h)~~ Within 10 working days after receipt of an  
625 application, the governing body or enterprise zone development  
626 agency shall review the application to determine if it contains  
627 all the information required pursuant to this subsection and  
628 meets the criteria set out in this section. The governing body  
629 or agency shall certify all applications that contain the  
630 information required pursuant to this subsection and meet the  
631 criteria set out in this section as eligible to receive a  
632 credit. ~~If applicable, the governing body or agency shall also~~  
633 ~~certify if 20 percent of the employees of the business are~~  
634 ~~residents of an enterprise zone, excluding temporary and part-~~  
635 ~~time employees.~~ The certification shall be in writing, and a  
636 copy of the certification shall be transmitted to the executive  
637 director of the Department of Revenue. The business is ~~shall be~~  
638 responsible for forwarding a certified application to the

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639 department within the time specified in paragraph (i).

640 (h)~~(i)~~ All applications for a credit pursuant to this  
641 section must be submitted to the department within 6 months  
642 after the new employee is hired, except applications for credit  
643 for leased employees. Applications for credit for leased  
644 employees must be submitted to the department within 7 months  
645 after the employee is leased.

646 (4) Within 10 working days after receipt of a completed  
647 application for a credit authorized in this section, the  
648 department shall inform the business that the application is ~~has~~  
649 ~~been~~ approved. The credit may be taken on the first return due  
650 after receipt of approval from the department.

651 (5) If ~~In the event~~ the application is incomplete or  
652 insufficient to support the credit authorized in this section,  
653 the department shall deny the credit and notify the business of  
654 that fact. The business may reapply for this credit.

655 (6) The credit provided in this section does not apply:

656 (a) For any new employee who is an owner, partner, or  
657 majority stockholder of an eligible business.

658 (b) For any new employee who is employed for any period  
659 less than 3 months.

660 (7) The credit provided in this section is ~~shall~~ not be  
661 allowed for any month in which the tax due for such period or  
662 the tax return required pursuant to s. 212.11 for such period is  
663 delinquent.

664 (8) If ~~In the event~~ an eligible business has a credit  
665 larger than the amount owed the state on the tax return for the  
666 ~~time~~ period in which the credit is claimed, the amount of the  
667 credit for that ~~time~~ period shall be the amount owed the state

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668 on that tax return.

669 (9) Any business which has claimed this credit is ~~shall~~ not  
670 ~~be~~ allowed any credit under ~~the provisions of~~ s. 220.181 ~~for any~~  
671 ~~new employee beginning employment after July 1, 1995.~~

672 (10) ~~It shall be the responsibility of~~ Each business must  
673 ~~to~~ affirmatively demonstrate to the satisfaction of the  
674 department that it meets the requirements of this section.

675 (11) Any person who fraudulently claims this credit is  
676 liable for repayment of the credit plus a mandatory penalty of  
677 100 percent of the credit plus interest at the rate provided in  
678 this chapter, and such person commits ~~is guilty of~~ a misdemeanor  
679 of the second degree, punishable as provided in s. 775.082 or s.  
680 775.083.

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

684 Section 11. Subsection (1) and paragraph (c) of subsection  
685 (5) of section 220.03, Florida Statutes, are amended to read:

686 220.03 Definitions.—

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

691 (a) "Ad valorem taxes paid" means 96 percent of property  
692 taxes levied for operating purposes and does not include  
693 interest, penalties, or discounts foregone. In addition, the  
694 term "ad valorem taxes paid," for purposes of the credit in s.  
695 220.182, means the ad valorem tax paid on new or additional real  
696 or personal property acquired to establish a new business or



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697 facilitate a business expansion, including pollution and waste  
698 control facilities, or any part thereof, and including one or  
699 more buildings or other structures, machinery, fixtures, and  
700 equipment. This paragraph expires on the date specified in s.  
701 290.016 for the expiration of the Florida Enterprise Zone Act.

702 (b) "Affiliated group of corporations" means two or more  
703 corporations which constitute an affiliated group of  
704 corporations as defined in s. 1504(a) of the Internal Revenue  
705 Code.

706 (c) "Business" or "business firm" means any business entity  
707 authorized to do business in this state as defined in paragraph  
708 (g) ~~(e)~~, and any bank or savings and loan association as defined  
709 in s. 220.62, subject to the tax imposed by the provisions of  
710 this chapter. This paragraph expires on the date specified in s.  
711 290.016 for the expiration of the Florida Enterprise Zone Act.

712 (d) ~~(bb)~~ "Child care facility startup costs" means  
713 expenditures for substantial renovation, equipment, including  
714 playground equipment and kitchen appliances and cooking  
715 equipment, real property, including land and improvements, and  
716 for reduction of debt, made in connection with a child care  
717 facility as defined in ~~by~~ s. 402.302, or any facility providing  
718 daily care to children who are mildly ill, which is located in  
719 this state on the taxpayer's premises and used by the employees  
720 of the taxpayer.

721 (e) ~~(dd)~~ "Citrus processing company" means a corporation  
722 which, during the 60-month period ending on December 31, 1997,  
723 had derived more than 50 percent of its total gross receipts  
724 from the processing of citrus products and the manufacture of  
725 juices.

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726        (f)~~(d)~~ "Community contribution" means the grant by a  
727 business firm of any of the following items:

- 728            1. Cash or other liquid assets.  
729            2. Real property.  
730            3. Goods or inventory.  
731            4. Other physical resources as identified by the  
732 department.

733

734 This paragraph expires on the date specified in s. 290.016 for  
735 the expiration of the Florida Enterprise Zone Act.

736        (g)~~(e)~~ "Corporation" includes all domestic corporations;  
737 foreign corporations qualified to do business in this state or  
738 actually doing business in this state; joint-stock companies;  
739 limited liability companies, under chapter 608; common-law  
740 declarations of trust, under chapter 609; corporations not for  
741 profit, under chapter 617; agricultural cooperative marketing  
742 associations, under chapter 618; professional service  
743 corporations, under chapter 621; foreign unincorporated  
744 associations, under chapter 622; private school corporations,  
745 under chapter 623; foreign corporations not for profit which are  
746 carrying on their activities in this state; and all other  
747 organizations, associations, legal entities, and artificial  
748 persons which are created by or pursuant to the statutes of this  
749 state, the United States, or any other state, territory,  
750 possession, or jurisdiction. The term ~~"corporation"~~ does not  
751 include proprietorships, even if using a fictitious name;  
752 partnerships of any type, as such; limited liability companies  
753 that are taxable as partnerships for federal income tax  
754 purposes; state or public fairs or expositions, under chapter

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755 616; estates of decedents or incompetents; testamentary trusts;  
756 or private trusts.

757 (h) ~~(f)~~ "Department" means the Department of Revenue of this  
758 state.

759 (i) ~~(g)~~ "Director" means the executive director of the  
760 Department of Revenue and, when there has been an appropriate  
761 delegation of authority, the executive director's delegate.

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

765 (k) ~~(i)~~ "Emergency," as used in s. 220.02 and in paragraph  
766 (dd) ~~(u)~~ of this subsection, means occurrence of widespread or  
767 severe damage, injury, or loss of life or property proclaimed  
768 pursuant to s. 14.022 or declared pursuant to s. 252.36. This  
769 paragraph expires on the date specified in s. 290.016 for the  
770 expiration of the Florida Enterprise Zone Act.

771 (l) ~~(j)~~ "Enterprise zone" means an area in the state  
772 designated pursuant to s. 290.0065. This paragraph expires on  
773 the date specified in s. 290.016 for the expiration of the  
774 Florida Enterprise Zone Act.

775 (m) ~~(k)~~ "Expansion of an existing business," for the  
776 purposes of the enterprise zone property tax credit, means any  
777 business entity authorized to do business in this state as  
778 defined in paragraph (g) ~~(e)~~, and any bank or savings and loan  
779 association as defined in s. 220.62, subject to the tax imposed  
780 by the provisions of this chapter, located in an enterprise  
781 zone, which expands by or through additions to real and personal  
782 property and which establishes five or more new jobs to employ  
783 five or more additional full-time or part-time employees at such

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784 location. This paragraph expires on the date specified in s.  
785 290.016 for the expiration of the Florida Enterprise Zone Act.

786 (n)~~(1)~~ "Fiscal year" means an accounting period of 12  
787 months or less ending on the last day of any month other than  
788 December or, in the case of a taxpayer with an annual accounting  
789 period of 52-53 weeks under s. 441(f) of the Internal Revenue  
790 Code, the period determined under that subsection.

791 (o) "Florida Income Tax Code" or "code" means this chapter.

792 (p) "Full-time position" means employment for at least 40  
793 hours per week.

794 (q)~~(aa)~~ "Functionally related dividends" include the  
795 following types of dividends:

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

800 2. Those received from any corporation which is either a  
801 significant source of supply for the taxpayer or its affiliated  
802 group or a significant purchaser of the output of the taxpayer  
803 or its affiliated group, or which sells a significant part of  
804 its output or obtains a significant part of its raw materials or  
805 input from the taxpayer or its affiliated group. "Significant"  
806 means an amount of 15 percent or more.

807 3. Those resulting from the investment of working capital  
808 or some other purpose in furtherance of the taxpayer or its  
809 affiliated group.

810

811 However, dividends not otherwise subject to tax under this  
812 chapter are excluded.

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

816        (s)~~(n)~~ "Internal Revenue Code" means the United States  
817 Internal Revenue Code of 1986, as amended and in effect on  
818 January 1, 2010, except as provided in subsection (3).

819        (t)~~(ff)~~ "Job" means a full-time or part-time position, as  
820 consistent with terms used by the Agency for Workforce  
821 Innovation and the United States Department of Labor for  
822 purposes of unemployment compensation tax administration and  
823 employment estimation resulting directly from business  
824 operations in this state. The term may not include a temporary  
825 construction job involved with the construction of facilities or  
826 any job that has previously been included in any application for  
827 tax credits under s. 212.096. The term also includes employment  
828 of an employee leased from an employee leasing company licensed  
829 under chapter 468 if the employee has been continuously leased  
830 to the employer for an average of at least 20 ~~36~~ hours per week  
831 for more than 6 months.

832        (u)~~(e)~~ "Local government" means any county or incorporated  
833 municipality in the state. This paragraph expires on the date  
834 specified in s. 290.016 for the expiration of the Florida  
835 Enterprise Zone Act.

836        (v)~~(p)~~ "New business," for the purposes of the enterprise  
837 zone property tax credit, means any business entity authorized  
838 to do business in this state as defined in paragraph (g) ~~(e)~~, or  
839 any bank or savings and loan association as defined in s.  
840 220.62, subject to the tax imposed by the provisions of this  
841 chapter, first beginning operations on a site located in an

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842 enterprise zone and clearly separate from any other commercial  
843 or industrial operations owned by the same entity, bank, or  
844 savings and loan association and which establishes five or more  
845 new jobs to employ five or more additional full-time or part-  
846 time employees at such location. This paragraph expires on the  
847 date specified in s. 290.016 for the expiration of the Florida  
848 Enterprise Zone Act.

849 (w) ~~(g)~~ "New employee," for the purposes of the enterprise  
850 zone jobs credit, means a person ~~residing in an enterprise zone~~  
851 ~~or a participant in the welfare transition program who is~~  
852 ~~employed at a business located in an enterprise zone who begins~~  
853 ~~employment in the operations of the business after July 1, 1995,~~  
854 ~~and~~ who has not been previously employed full time within the  
855 preceding 12 months by the business or a successor business  
856 claiming the credit under ~~pursuant to~~ s. 220.181. A person is  
857 ~~shall be~~ deemed to be employed by such a business if the person  
858 performs duties in connection with the operations of the  
859 business on a full-time or part-time basis, the person ~~provided~~  
860 ~~she or he~~ is performing such duties for an average of at least  
861 20 ~~36~~ hours per week each month, and, ~~the person is~~ must be  
862 performing such duties at a business site located in an  
863 enterprise zone. This paragraph expires on the date specified in  
864 s. 290.016 for the expiration of the Florida Enterprise Zone  
865 Act.

866 (x) ~~(ee)~~ "New job has been created" means that, on the date  
867 of application, the total number of full-time and part-time jobs  
868 is greater than the total was 12 months before ~~prior to~~ that  
869 date, as demonstrated to the department by a business located in  
870 the enterprise zone.

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871        (y)~~(r)~~ "Nonbusiness income" means rents and royalties from  
872 real or tangible personal property, capital gains, interest,  
873 dividends, and patent and copyright royalties, to the extent  
874 that they do not arise from transactions and activities in the  
875 regular course of the taxpayer's trade or business. The term  
876 "nonbusiness income" does not include income from tangible and  
877 intangible property if the acquisition, management, and  
878 disposition of the property constitute integral parts of the  
879 taxpayer's regular trade or business operations, or any amounts  
880 which could be included in apportionable income without  
881 violating the due process clause of the United States  
882 Constitution. For purposes of this definition, "income" means  
883 gross receipts less all expenses directly or indirectly  
884 attributable thereto. Functionally related dividends are  
885 presumed to be business income.

886        (z)~~(ee)~~ "Operation of a child care facility" means  
887 operation of a child care facility as defined in ~~by~~ s. 402.302,  
888 or any facility providing daily care to children who are mildly  
889 ill, which is located in this state within 5 miles of at least  
890 one place of business of the taxpayer and which is used by the  
891 employees of the taxpayer.

892        (aa)~~(s)~~ "Partnership" includes a syndicate, group, pool,  
893 joint venture, or other unincorporated organization through or  
894 by means of which any business, financial operation, or venture  
895 is carried on, including a limited partnership; and the term  
896 "partner" includes a member having a capital or a profits  
897 interest in a partnership.

898        (bb) "Part-time position" means employment for at least 20,  
899 but less than 40, hours per week.

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900        (cc)~~(t)~~ "Project" means any activity undertaken by an  
901 eligible sponsor, as defined in s. 220.183(2)(c), which is  
902 designed to construct, improve, or substantially rehabilitate  
903 housing that is affordable to low-income or very-low-income  
904 households as defined in s. 420.9071(19) and (28); designed to  
905 provide commercial, industrial, or public resources and  
906 facilities; or designed to improve entrepreneurial and job-  
907 development opportunities for low-income persons. A project may  
908 be the investment necessary to increase access to high-speed  
909 broadband capability in rural communities with enterprise zones,  
910 including projects that result in improvements to communications  
911 assets that are owned by a business. ~~A project may include the  
912 provision of museum educational programs and materials that are  
913 directly related to any project approved between January 1,  
914 1996, and December 31, 1999, and located in an enterprise zone  
915 designated pursuant to s. 290.0065.~~ This paragraph does not  
916 preclude projects that propose to construct or rehabilitate low-  
917 income or very-low-income housing on scattered sites. With  
918 respect to housing, contributions may be used to pay the  
919 following eligible project-related activities:

- 920            1. Project development, impact, and management fees for  
921 low-income or very-low-income housing projects;
- 922            2. Down payment and closing costs for eligible persons, as  
923 defined in s. 420.9071(19) and (28);
- 924            3. Administrative costs, including housing counseling and  
925 marketing fees, not to exceed 10 percent of the community  
926 contribution, directly related to low-income or very-low-income  
927 projects; and
- 928            4. Removal of liens recorded against residential property



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929 by municipal, county, or special-district local governments when  
930 satisfaction of the lien is a necessary precedent to the  
931 transfer of the property to an eligible person, as defined in s.  
932 420.9071(19) and (28), for the purpose of promoting home  
933 ownership. Contributions for lien removal must be received from  
934 a nonrelated third party.

935

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

938 (dd)~~(u)~~ "Rebuilding of an existing business" means  
939 replacement or restoration of real or tangible property  
940 destroyed or damaged in an emergency~~,~~ as defined in paragraph  
941 (k) ~~(i)~~, ~~after July 1, 1995,~~ in an enterprise zone, by a  
942 business entity authorized to do business in this state as  
943 defined in paragraph (g) ~~(e)~~, or a bank or savings and loan  
944 association as defined in s. 220.62, subject to the tax imposed  
945 by ~~the provisions of~~ this chapter, located in the enterprise  
946 zone. This paragraph expires on the date specified in s. 290.016  
947 for the expiration of the Florida Enterprise Zone Act.

948 (ee)~~(v)~~ "Regulations" includes rules promulgated, and forms  
949 prescribed, by the department.

950 (ff)~~(w)~~ "Returns" includes declarations of estimated tax  
951 required under this code.

952 (gg)~~(x)~~ "State," when applied to a jurisdiction other than  
953 Florida, means any state of the United States, the District of  
954 Columbia, the Commonwealth of Puerto Rico, any territory or  
955 possession of the United States, and any foreign country, or any  
956 political subdivision of any of the foregoing.

957 (hh)~~(y)~~ "Taxable year" means the calendar or fiscal year

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958 upon the basis of which net income is computed under this code,  
959 including, in the case of a return made for a fractional part of  
960 a year, the period for which such return is made.

961 (ii)~~(z)~~ "Taxpayer" means any corporation subject to the tax  
962 imposed by this code, and includes all corporations for which a  
963 consolidated return is filed under s. 220.131. However,  
964 "taxpayer" does not include a corporation having no individuals  
965 (including individuals employed by an affiliate) receiving  
966 compensation in this state as defined in s. 220.15 when the only  
967 property owned or leased by said corporation (including an  
968 affiliate) in this state is located at the premises of a printer  
969 with which it has contracted for printing, if such property  
970 consists of the final printed product, property which becomes a  
971 part of the final printed product, or property from which the  
972 printed product is produced.

973 (5)

974 (c) A taxpayer may make an election, in the manner  
975 prescribed by the department, by August 26, 1982, or a taxpayer  
976 filing an initial return may make an election upon filing the  
977 first return for the tax due under this chapter, whichever is  
978 later, to report and pay the tax levied by this chapter as if:

979 1. The Internal Revenue Code of 1954, as amended and in  
980 effect on January 1, 1980, is in effect indefinitely thereafter;  
981 and

982 2. Solely for the purpose of computing depreciation  
983 deductions, the provisions of chapter 220, Florida Statutes,  
984 1980 Supplement, are in effect indefinitely thereafter.

985

986 For the purposes of taxation of taxpayers who make the election

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987 provided for in this paragraph, the Internal Revenue Code of  
988 1954, as amended and in effect on January 1, 1980, shall  
989 include, for tax years beginning on or after January 1, 1982,  
990 the provisions of the Foreign Investment in Real Property Tax  
991 Act of 1980, Subtitle C of Title XI of Pub. L. No. 96-499 and  
992 the amendments to those provisions codified in the Internal  
993 Revenue Code, as defined in paragraph (1) (s) ~~(n)~~. Taxpayers may  
994 one time only revoke an election made pursuant to this  
995 paragraph, in accordance with rules formulated by the  
996 department. Such revocation shall be prospective in nature, and  
997 all transactions and events occurring during the period during  
998 which the election provided for in this paragraph is in effect  
999 and the continuing tax ramifications of such events and  
1000 transactions shall be governed by the provisions of this  
1001 paragraph.

1002 Section 12. Section 220.181, Florida Statutes, is amended  
1003 to read:

1004 220.181 Enterprise zone jobs credit.—

1005 (1) (a) There shall be allowed a credit against the tax  
1006 imposed by this chapter to any business located in an enterprise  
1007 zone which demonstrates to the department that, on the date of  
1008 application, the total number of full-time and part-time jobs is  
1009 greater than the total was 12 months before ~~prior to~~ that date.  
1010 The credit shall be computed as 20 percent of the actual monthly  
1011 wages paid in this state to each new employee hired when a new  
1012 job is ~~has been~~ created, ~~as defined under s. 220.03(1)(cc),~~  
1013 unless the business is located in a rural enterprise zone,  
1014 pursuant to s. 290.004(6), in which case the credit shall be 30  
1015 percent of the actual monthly wages paid. ~~If no less than 20~~

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1016 ~~percent of the employees of the business are residents of an~~  
1017 ~~enterprise zone, excluding temporary and part-time employees,~~  
1018 ~~the credit shall be computed as 30 percent of the actual monthly~~  
1019 ~~wages paid in this state to each new employee hired when a new~~  
1020 ~~job has been created, unless the business is located in a rural~~  
1021 ~~enterprise zone, in which case the credit shall be 45 percent of~~  
1022 ~~the actual monthly wages paid, for a period of up to 24~~  
1023 ~~consecutive months.~~ If the new employee hired when a new job is  
1024 created is a participant in the welfare transition program, the  
1025 following credit shall be a percent of the actual monthly wages  
1026 paid: 40 percent for \$4 above the hourly federal minimum wage  
1027 rate; 41 percent for \$5 above the hourly federal minimum wage  
1028 rate; 42 percent for \$6 above the hourly federal minimum wage  
1029 rate; 43 percent for \$7 above the hourly federal minimum wage  
1030 rate; and 44 percent for \$8 above the hourly federal minimum  
1031 wage rate.

1032 (b) This credit applies only with respect to wages subject  
1033 to unemployment tax. The credit provided in this section does  
1034 not apply:

1035 1. For any employee who is an owner, partner, or majority  
1036 stockholder of an eligible business.

1037 2. For any new employee who is employed for any period less  
1038 than 3 months.

1039 (c) If this credit is not fully used in any one year, the  
1040 unused amount may be carried forward for a period not to exceed  
1041 5 years. The carryover credit may be used in a subsequent year  
1042 when the tax imposed by this chapter for such year exceeds the  
1043 credit for such year after applying the other credits and unused  
1044 credit carryovers in the order provided in s. 220.02(8).

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1045 (2) When filing for an enterprise zone jobs credit, a  
1046 business must file under oath with the governing body or  
1047 enterprise zone development agency having jurisdiction over the  
1048 enterprise zone where the business is located, as applicable, a  
1049 statement which includes:

1050 (a) For each new employee for whom this credit is claimed,  
1051 the employee's name and address ~~place of residence during the~~  
1052 ~~taxable year, including the identifying number assigned pursuant~~  
1053 ~~to s. 290.0065 to the enterprise zone in which the new employee~~  
1054 ~~resides if the new employee is a person residing in an~~  
1055 ~~enterprise zone, and, if applicable, documentation that the~~  
1056 employee is a welfare transition program participant.

1057 ~~(b) If applicable, the name and address of each permanent~~  
1058 ~~employee of the business, including, for each employee who is a~~  
1059 ~~resident of an enterprise zone, the identifying number assigned~~  
1060 ~~pursuant to s. 290.0065 to the enterprise zone in which the~~  
1061 ~~employee resides.~~

1062 (b) ~~(e)~~ The name and address of the business.

1063 (c) ~~(d)~~ The identifying number assigned pursuant to s.  
1064 290.0065 to the enterprise zone in which the eligible business  
1065 is located.

1066 (d) ~~(e)~~ The salary or hourly wages paid to each new employee  
1067 claimed.

1068 (e) ~~(f)~~ Demonstration to the department that, on the date of  
1069 application, the total number of full-time and part-time jobs is  
1070 greater than the total was 12 months before ~~prior to~~ that date.

1071 (f) ~~(g)~~ Whether the business is a small business as defined  
1072 in ~~by~~ s. 288.703~~(1)~~.

1073 (3) Within 10 working days after receipt of an application,

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1074 the governing body or enterprise zone development agency shall  
1075 review the application to determine if it contains all the  
1076 information required pursuant to subsection (2) and meets the  
1077 criteria set out in this section. The governing body or agency  
1078 shall certify all applications that contain the information  
1079 required pursuant to subsection (2) and meet the criteria set  
1080 out in this section as eligible to receive a credit. ~~If~~  
1081 ~~applicable, the governing body or agency shall also certify if~~  
1082 ~~20 percent of the employees of the business are residents of an~~  
1083 ~~enterprise zone, excluding temporary and part-time employees.~~  
1084 The certification shall be in writing, and a copy of the  
1085 certification shall be transmitted to the executive director of  
1086 the Department of Revenue. The business is ~~shall be~~ responsible  
1087 for forwarding a certified application to the department.

1088 (4) ~~It shall be the responsibility of~~ The taxpayer must ~~to~~  
1089 affirmatively demonstrate to the satisfaction of the department  
1090 that it meets the requirements of this section ~~act~~.

1091 (5) For the purpose of this section, the term "month" means  
1092 either a calendar month or the time period from any day of any  
1093 month to the corresponding day of the next succeeding month or,  
1094 if there is no corresponding day in the next succeeding month,  
1095 the last day of the succeeding month.

1096 (6) A ~~No~~ business that ~~which~~ files an amended return for a  
1097 taxable year is not ~~shall be~~ allowed any amount of credit or  
1098 credit carryforward pursuant to this section in excess of the  
1099 amount claimed by such business on its original return for the  
1100 taxable year. ~~The provisions of~~ This subsection does ~~do~~ not  
1101 apply to increases in the amount of credit claimed under this  
1102 section on an amended return due to the use of any credit amount

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1103 previously carried forward for the taxable year on the original  
1104 return or any eligible prior year under paragraph (1)(c).

1105 (7) Any business which has claimed this credit is ~~shall~~ not  
1106 ~~be~~ allowed any credit under ~~the provision of~~ s. 212.096 for any  
1107 new employee ~~beginning employment after July 1, 1995. The~~  
1108 ~~provisions of~~ This subsection does ~~shall~~ not apply when a  
1109 corporation converts to an S corporation for purposes of  
1110 compliance with the Internal Revenue Code of 1986, as amended;  
1111 however, a ~~ne~~ corporation is not ~~shall be~~ allowed the benefit of  
1112 this credit and the credit under s. 212.096 either for the same  
1113 new employee or for the same taxable year. In addition, such a  
1114 corporation is ~~shall~~ not ~~be~~ allowed any credit under s. 212.096  
1115 until it has filed notice of its intent to change its status for  
1116 tax purposes and until its final return under this chapter for  
1117 the taxable year before ~~prior to~~ such change is ~~has been~~ filed.

1118 (8) (a) Any person who fraudulently claims this credit is  
1119 liable for repayment of the credit, plus a mandatory penalty in  
1120 the amount of 200 percent of the credit, plus interest at the  
1121 rate provided in s. 220.807, and commits a felony of the third  
1122 degree, punishable as provided in s. 775.082, s. 775.083, or s.  
1123 775.084.

1124 (b) Any person who makes an underpayment of tax as a result  
1125 of a grossly overstated claim for this credit commits ~~is guilty~~  
1126 ~~of~~ a felony of the third degree, punishable as provided in s.  
1127 775.082, s. 775.083, or s. 775.084. For purposes of this  
1128 paragraph, a grossly overstated claim means a claim in an amount  
1129 in excess of 100 percent of the amount of credit allowable under  
1130 this section.

1131 (9) This section, except paragraph (1)(c) and subsection

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1132 (8), expires on the date specified in s. 290.016 for the  
1133 expiration of the Florida Enterprise Zone Act, and a business  
1134 may not begin claiming the enterprise zone jobs credit after  
1135 that date; however, the expiration of this section does not  
1136 affect the operation of any credit for which a business has  
1137 qualified under this section before that date, or any  
1138 carryforward of unused credit amounts as provided in paragraph  
1139 (1) (c).

1140 Section 13. Section 220.182, Florida Statutes, is amended  
1141 to read:

1142 220.182 Enterprise zone property tax credit.—

1143 (1) (a) ~~Beginning July 1, 1995,~~ There shall be allowed a  
1144 credit against the tax imposed by this chapter to any business  
1145 which establishes a new business as defined in s.  
1146 220.03(1) (v) ~~(p)~~, expands an existing business as defined in s.  
1147 220.03(1) (m) ~~(k)~~, or rebuilds an existing business as defined in  
1148 s. 220.03(1) (dd) ~~(u)~~ in this state. The credit shall be computed  
1149 annually as ad valorem taxes paid in this state, in the case of  
1150 a new business; the additional ad valorem tax paid in this state  
1151 resulting from assessments on additional real or tangible  
1152 personal property acquired to facilitate the expansion of an  
1153 existing business; or the ad valorem taxes paid in this state  
1154 resulting from assessments on property replaced or restored, in  
1155 the case of a rebuilt business, including pollution and waste  
1156 control facilities, or any part thereof, and including one or  
1157 more buildings or other structures, machinery, fixtures, and  
1158 equipment.

1159 (b) If the credit granted pursuant to this section is not  
1160 fully used in any one year, the unused amount may be carried



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1161 forward for a period not to exceed 5 years. The carryover credit  
1162 may be used in a subsequent year when the tax imposed by this  
1163 chapter for such year exceeds the credit for such year under  
1164 this section after applying the other credits and unused credit  
1165 carryovers in the order provided in s. 220.02(8). The amount of  
1166 credit taken under this section in any one year, however, may  
1167 ~~shall not exceed \$25,000, or, if no less than 20 percent of the~~  
1168 ~~employees of the business are residents of an enterprise zone,~~  
1169 ~~excluding temporary employees, the amount shall not exceed~~  
1170 ~~\$50,000.~~

1171 ~~(2) To be eligible to receive an expanded enterprise zone~~  
1172 ~~property tax credit of up to \$50,000, the business must provide~~  
1173 ~~a statement, under oath, on the form prescribed by the~~  
1174 ~~department for claiming the credit authorized by this section,~~  
1175 ~~that no less than 20 percent of its employees, excluding~~  
1176 ~~temporary and part-time employees, are residents of an~~  
1177 ~~enterprise zone. It shall be a condition precedent to the~~  
1178 ~~granting of each annual tax credit that such employment~~  
1179 ~~requirements be fulfilled throughout each year during the 5-year~~  
1180 ~~period of the credit. The statement shall set forth the name and~~  
1181 ~~place of residence of each permanent employee on the last day of~~  
1182 ~~business of the tax year for which the credit is claimed or, if~~  
1183 ~~the employee is no longer employed or eligible for the credit on~~  
1184 ~~that date, the last calendar day of the last full calendar month~~  
1185 ~~the employee was employed or eligible for the credit at the~~  
1186 ~~relevant site.~~

1187 (2) ~~(3)~~ The credit shall be available to a new business for  
1188 a period not to exceed the year in which ad valorem taxes are  
1189 first levied against the business and the 4 years immediately

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1190 thereafter. The credit shall be available to an expanded  
1191 existing business for a period not to exceed the year in which  
1192 ad valorem taxes are first levied on additional real or tangible  
1193 personal property acquired to facilitate the expansion or  
1194 rebuilding and the 4 years immediately thereafter. A ~~No~~ business  
1195 may not ~~shall be entitled to~~ claim the credit authorized by this  
1196 section, except any amount attributable to the carryover of a  
1197 previously earned credit, for more than 5 consecutive years.

1198 (3) ~~(4)~~ To be eligible for an enterprise zone property tax  
1199 credit, a new, expanded, or rebuilt business shall file a notice  
1200 with the property appraiser of the county in which the business  
1201 property is located or to be located. The notice shall be filed  
1202 no later than April 1 of the year in which new or additional  
1203 real or tangible personal property acquired to facilitate such  
1204 new, expanded, or rebuilt facility is first subject to  
1205 assessment. The notice shall be made on a form prescribed by the  
1206 department and shall include separate descriptions of:

1207 (a) Real and tangible personal property owned or leased by  
1208 the business before ~~prior to~~ expansion, if any.

1209 (b) Net new or additional real and tangible personal  
1210 property acquired to facilitate the new, expanded, or rebuilt  
1211 facility.

1212 (4) ~~(5)~~ When filing for an enterprise zone property tax  
1213 credit as a new business, a business shall include a copy of its  
1214 receipt indicating payment of ad valorem taxes for the current  
1215 year.

1216 (5) ~~(6)~~ When filing for an enterprise zone property tax  
1217 credit as an expanded or rebuilt business, a business shall  
1218 include copies of its receipts indicating payment of ad valorem

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1219 taxes for the current year for prior existing property and for  
1220 expansion-related or rebuilt property.

1221 (6) ~~(7)~~ The receipts described in subsections (4) ~~(5)~~ and  
1222 (5) ~~(6)~~ shall indicate the assessed value of the property, the  
1223 property taxes paid, a brief description of the property, and an  
1224 indication, if applicable, that the property was separately  
1225 assessed as expansion-related or rebuilt property.

1226 (7) ~~(8)~~ The department may ~~has authority to~~ adopt rules  
1227 pursuant to ss. 120.536(1) and 120.54 to implement ~~the~~  
1228 ~~provisions of this section act.~~

1229 (8) ~~(9)~~ ~~It shall be the responsibility of~~ The taxpayer must  
1230 ~~to~~ affirmatively demonstrate to the satisfaction of the  
1231 department that he or she meets the requirements of this section  
1232 ~~act.~~

1233 (9) ~~(10)~~ When filing for an enterprise zone property tax  
1234 credit as an expansion of an existing business or as a new  
1235 business, it shall be a condition precedent to the granting of  
1236 each annual tax credit that there have been, throughout each  
1237 year during the 5-year period, at least ~~no fewer than~~ five more  
1238 employees than in the year preceding the initial granting of the  
1239 credit.

1240 (10) ~~(11)~~ To apply for an enterprise zone property tax  
1241 credit, a new, expanded, or rebuilt business must file under  
1242 oath with the governing body or enterprise zone development  
1243 agency having jurisdiction over the enterprise zone where the  
1244 business is located, as applicable, an application prescribed by  
1245 the department for claiming the credit authorized by this  
1246 section. Within 10 working days after receipt of an application,  
1247 the governing body or enterprise zone development agency shall

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1248 review the application to determine if it contains all the  
1249 information required pursuant to this section and meets the  
1250 criteria set out in this section. The governing body or agency  
1251 shall certify all applications that contain the information  
1252 required pursuant to this section and meet the criteria set out  
1253 in this section as eligible to receive a credit. ~~If applicable,~~  
1254 ~~the governing body or agency shall also certify if 20 percent of~~  
1255 ~~the employees of the business are residents of an enterprise~~  
1256 ~~zone, excluding temporary and part-time employees.~~ The  
1257 certification shall be in writing, and a copy of the  
1258 certification shall be transmitted to the executive director of  
1259 the Department of Revenue. The business shall be responsible for  
1260 forwarding all certified applications to the department.

1261 (11)~~(12)~~ When filing for an enterprise zone property tax  
1262 credit, a business shall include the identifying number assigned  
1263 pursuant to s. 290.0065 to the enterprise zone in which the  
1264 business is located.

1265 (12)~~(13)~~ When filing for an enterprise zone property tax  
1266 credit, a business shall indicate whether the business is a  
1267 small business as defined in ~~by~~ s. 288.703~~(1)~~.

1268 (13)~~(14)~~ This section expires on the date specified in s.  
1269 290.016 for the expiration of the Florida Enterprise Zone Act,  
1270 and a business may not begin claiming the enterprise zone  
1271 property tax credit after that date; however, the expiration of  
1272 this section does not affect the operation of any credit for  
1273 which a business has qualified under this section before that  
1274 date, or any carryforward of unused credit amounts as provided  
1275 in paragraph (1) (b).

1276 Section 14. Subsection (1) of section 193.077, Florida

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1277 Statutes, is amended to read:

1278 193.077 Notice of new, rebuilt, or expanded property.—

1279 (1) The property appraiser shall accept notices on or  
1280 before April 1 of the year in which the new or additional real  
1281 or personal property acquired to establish a new business or  
1282 facilitate a business expansion or restoration is first subject  
1283 to assessment. The notice shall be filed, on a form prescribed  
1284 by the department, by any business seeking to qualify for an  
1285 enterprise zone property tax credit as a new or expanded  
1286 business pursuant to s. 220.182(3)~~(4)~~.

1287 Section 15. Paragraph (a) of subsection (5) of section  
1288 193.085, Florida Statutes, is amended to read:

1289 193.085 Listing all property.—

1290 (5) (a) Beginning in the year in which a notice of new,  
1291 rebuilt, or expanded property is accepted and certified pursuant  
1292 to s. 193.077 and for the 4 years immediately thereafter, the  
1293 property appraiser shall separately assess the prior existing  
1294 property and the expansion-related or rebuilt property, if any,  
1295 of each business having submitted said notice pursuant to s.  
1296 220.182(3)~~(4)~~. The listing of expansion-related or rebuilt  
1297 property on an assessment roll shall immediately follow the  
1298 listing of prior existing property for each expanded business.  
1299 However, beginning with the first assessment roll following  
1300 receipt of a notice from the department that a business has been  
1301 disallowed an enterprise zone property tax credit, the property  
1302 appraiser shall singly list the property of such business.

1303 Section 16. Paragraph (a) of subsection (15) of section  
1304 212.06, Florida Statutes, is amended to read:

1305 212.06 Sales, storage, use tax; collectible from dealers;

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1306 "dealer" defined; dealers to collect from purchasers;  
1307 legislative intent as to scope of tax.-

1308 (15) (a) When a contractor secures rock, shell, fill dirt,  
1309 or similar materials from a location that he or she owns or  
1310 leases and uses such materials to fulfill a real property  
1311 contract on the property of another person, the contractor is  
1312 the ultimate consumer of such materials and is liable for use  
1313 tax thereon. This paragraph does not apply to a person or a  
1314 corporation or affiliated group as defined in ~~by~~ s. 220.03(1) (b)  
1315 or (g) ~~(e)~~ that secures such materials from a location that he,  
1316 she, or it owns for use on his, her, or its own property. The  
1317 basis upon which the contractor shall remit the tax is the fair  
1318 retail market value determined by establishing either the price  
1319 he or she would have to pay for it on the open market or the  
1320 price he or she would regularly charge if he or she sold it to  
1321 other contractors or users.

1322 Section 17. Paragraph (b) of subsection (6) and paragraph  
1323 (b) of subsection (7) of section 220.02, Florida Statutes, are  
1324 amended to read:

1325 220.02 Legislative intent.-

1326 (6)

1327 (b) Any person charged with any criminal offense arising  
1328 from a civil disorder associated with an emergency~~r~~, as defined  
1329 in s. 220.03(1) ~~(i)~~~~r~~, and found guilty, whether or not  
1330 adjudication of guilt or imposition of sentence is suspended,  
1331 deferred, or withheld, is not eligible to make application for,  
1332 receive, or in any other manner enjoy the benefits or any form  
1333 of assistance available under chapter 80-247, Laws of Florida.

1334 (7)

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1335 (b) Any person charged with any criminal offense arising  
1336 from a civil disorder associated with an emergency~~7~~, as defined  
1337 in s. 220.03(1) ~~(i)~~, and found guilty, whether or not  
1338 adjudication of guilt or imposition of sentence is suspended,  
1339 deferred, or withheld, is not eligible to make application for,  
1340 receive, or in any other manner enjoy the benefits or any form  
1341 of assistance available under chapter 80-248, Laws of Florida.

1342 Section 18. Paragraphs (a) and (b) of subsection (2) of  
1343 section 220.183, Florida Statutes, are amended to read:

1344 220.183 Community contribution tax credit.—

1345 (2) ELIGIBILITY REQUIREMENTS.—

1346 (a) All community contributions by a business firm shall be  
1347 in the form specified in s. 220.03(1) (f) ~~(d)~~.

1348 (b)1. All community contributions must be reserved  
1349 exclusively for use in projects as defined in s.  
1350 220.03(1) (cc) ~~(t)~~.

1351 2. If, during the first 10 business days of the state  
1352 fiscal year, eligible tax credit applications for projects that  
1353 provide homeownership opportunities for low-income or very-low-  
1354 income households as defined in s. 420.9071(19) and (28) are  
1355 received for less than the annual tax credits available for  
1356 those projects, the Office of Tourism, Trade, and Economic  
1357 Development shall grant tax credits for those applications and  
1358 shall grant remaining tax credits on a first-come, first-served  
1359 basis for any subsequent eligible applications received before  
1360 the end of the state fiscal year. If, during the first 10  
1361 business days of the state fiscal year, eligible tax credit  
1362 applications for projects that provide homeownership  
1363 opportunities for low-income or very-low-income households as

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1364 defined in s. 420.9071(19) and (28) are received for more than  
1365 the annual tax credits available for those projects, the office  
1366 shall grant the tax credits for those applications as follows:

1367       a. If tax credit applications submitted for approved  
1368 projects of an eligible sponsor do not exceed \$200,000 in total,  
1369 the credit shall be granted in full if the tax credit  
1370 applications are approved.

1371       b. If tax credit applications submitted for approved  
1372 projects of an eligible sponsor exceed \$200,000 in total, the  
1373 amount of tax credits granted under sub-subparagraph a. shall be  
1374 subtracted from the amount of available tax credits, and the  
1375 remaining credits shall be granted to each approved tax credit  
1376 application on a pro rata basis.

1377       3. If, during the first 10 business days of the state  
1378 fiscal year, eligible tax credit applications for projects other  
1379 than those that provide homeownership opportunities for low-  
1380 income or very-low-income households as defined in s.

1381 420.9071(19) and (28) are received for less than the annual tax  
1382 credits available for those projects, the office shall grant tax  
1383 credits for those applications and shall grant remaining tax  
1384 credits on a first-come, first-served basis for any subsequent  
1385 eligible applications received before the end of the state  
1386 fiscal year. If, during the first 10 business days of the state  
1387 fiscal year, eligible tax credit applications for projects other  
1388 than those that provide homeownership opportunities for low-  
1389 income or very-low-income households as defined in s.  
1390 420.9071(19) and (28) are received for more than the annual tax  
1391 credits available for those projects, the office shall grant the  
1392 tax credits for those applications on a pro rata basis.



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1393 Section 19. Paragraph (g) of subsection (2) of section  
1394 220.193, Florida Statutes, is amended to read:

1395 220.193 Florida renewable energy production credit.—

1396 (2) As used in this section, the term:

1397 (g) "Taxpayer" includes a general partnership, limited  
1398 partnership, limited liability company, trust, or other  
1399 artificial entity in which a corporation, as defined in s.  
1400 220.03(1)(e), owns an interest and is taxed as a partnership or  
1401 is disregarded as a separate entity from the corporation under  
1402 this chapter.

1403 Section 20. Paragraphs (a) and (u) of subsection (1) and  
1404 paragraph (f) of subsection (2) of section 288.1045, Florida  
1405 Statutes, are amended to read:

1406 288.1045 Qualified defense contractor and space flight  
1407 business tax refund program.—

1408 (1) DEFINITIONS.—As used in this section:

1409 (a) "Applicant" means any business entity that holds a  
1410 valid Department of Defense contract or space flight business  
1411 contract, any business entity that is a subcontractor under a  
1412 valid Department of Defense contract or space flight business  
1413 contract, or any business entity that holds a valid contract for  
1414 the reuse of a defense-related facility, including all members  
1415 of an affiliated group of corporations as defined in s.  
1416 220.03(1)(b).

1417 (u) "Taxable year" has means the same meaning as provided  
1418 in s. 220.03(1)(y).

1419 (2) GRANTING OF A TAX REFUND; ELIGIBLE AMOUNTS.—

1420 (f) After entering into a tax refund agreement pursuant to  
1421 subsection (4), a qualified applicant may:

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1422 1. Receive refunds from the account for corporate income  
1423 taxes due and paid pursuant to chapter 220 by that business  
1424 beginning with the first taxable year of the business which  
1425 begins after entering into the agreement.

1426 2. Receive refunds from the account for the following taxes  
1427 due and paid by that business after entering into the agreement:

1428 a. Taxes on sales, use, and other transactions paid  
1429 pursuant to chapter 212.

1430 b. Intangible personal property taxes paid pursuant to  
1431 chapter 199.

1432 c. Emergency excise taxes paid pursuant to chapter 221.

1433 d. Excise taxes paid on documents pursuant to chapter 201.

1434 e. Ad valorem taxes paid, ~~as defined in s. 220.03(1)(a)~~ on  
1435 June 1, 1996.

1436 f. State communications services taxes administered under  
1437 chapter 202. This provision does not apply to the gross receipts  
1438 tax imposed under chapter 203 and administered under chapter 202  
1439 or the local communications services tax authorized under s.  
1440 202.19.

1441  
1442 However, a qualified applicant may not receive a tax refund  
1443 pursuant to this section for any amount of credit, refund, or  
1444 exemption granted such contractor for any of such taxes. If a  
1445 refund for such taxes is provided by the office, which taxes are  
1446 subsequently adjusted by the application of any credit, refund,  
1447 or exemption granted to the qualified applicant other than that  
1448 provided in this section, the qualified applicant shall  
1449 reimburse the Economic Development Trust Fund for the amount of  
1450 such credit, refund, or exemption. A qualified applicant must

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1451 notify and tender payment to the office within 20 days after  
1452 receiving a credit, refund, or exemption, other than that  
1453 provided in this section. The addition of communications  
1454 services taxes administered under chapter 202 is remedial in  
1455 nature and retroactive to October 1, 2001. The office may make  
1456 supplemental tax refund payments to allow for tax refunds for  
1457 communications services taxes paid by an eligible qualified  
1458 defense contractor after October 1, 2001.

1459 Section 21. Paragraph (u) of subsection (2) of section  
1460 288.106, Florida Statutes, is amended to read:

1461 288.106 Tax refund program for qualified target industry  
1462 businesses.—

1463 (2) DEFINITIONS.—As used in this section:

1464 (u) "Taxable year" has the same meaning as provided ~~means~~  
1465 ~~taxable year as defined in s. 220.03(1)(y).~~

1466 Section 22. Section 290.00677, Florida Statutes, is amended  
1467 to read:

1468 290.00677 Rural enterprise zones; special qualifications.—

1469 (1) An ~~Notwithstanding the enterprise zone residency~~  
1470 ~~requirements set out in s. 212.096(1)(e),~~ eligible business  
1471 ~~businesses~~ as defined in s. 212.096(1)(a) located in rural  
1472 enterprise zones as defined in s. 290.004 may receive the basic  
1473 minimum credit provided under s. 212.096 for creating a new job  
1474 and hiring a person residing within the jurisdiction of a rural  
1475 community as defined in s. 288.106(2). All other provisions of  
1476 s. 212.096, including, but not limited to, those relating to the  
1477 award of enhanced credits, apply to such businesses.

1478 (2) A business ~~Notwithstanding the enterprise zone~~  
1479 ~~residency requirements set out in s. 220.03(1)(q),~~ businesses as

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1480 defined in s. 220.03(1)(c) located in rural enterprise zones as  
1481 defined in s. 290.004 may receive the basic minimum credit  
1482 provided under s. 220.181 for creating a new job and hiring a  
1483 person residing within the jurisdiction of a rural community as  
1484 defined in s. 288.106(2). The ~~All other~~ provisions of s.  
1485 220.181, including, but not limited to, those relating to the  
1486 award of enhanced credits, apply to such businesses.

1487 Section 23. Paragraph (b) of subsection (2) and paragraph  
1488 (e) of subsection (5) of section 624.5105, Florida Statutes, are  
1489 amended to read:

1490 624.5105 Community contribution tax credit; authorization;  
1491 limitations; eligibility and application requirements;  
1492 administration; definitions; expiration.—

1493 (2) ELIGIBILITY REQUIREMENTS.—

1494 (b) Each community contribution must be reserved  
1495 exclusively for use in a project as defined in s. 220.03(1)~~(t)~~.

1496 (5) DEFINITIONS.—For the purpose of this section:

1497 (e) "Project" means an activity as defined in s.  
1498 220.03(1)(cc)~~(t)~~.

1499 Section 24. The amendments made by this act to ss. 212.08,  
1500 212.096, 220.03, 220.181, and 220.182, Florida Statutes, shall  
1501 apply prospectively and do not affect the operation of any  
1502 credit for which a business has qualified before the effective  
1503 date of this act.

1504 Section 25. This act shall take effect July 1, 2011.