

1                   A bill to be entitled  
2     An act relating to job creation; amending s. 210.20,  
3     F.S.; revising the payment and distribution of funds  
4     in the Cigarette Tax Collection Trust Fund; providing  
5     specified purposes for the use of funds that are  
6     appropriated out of the trust fund; providing  
7     legislative intent; amending s. 210.201, F.S.;  
8     authorizing moneys transferred to the Board of  
9     Directors of the H. Lee Moffitt Cancer Center and  
10    Research Institute to be used to secure financing to  
11    pay costs for specified purposes at certain facilities  
12    and other properties; creating s. 212.0965, F.S.;  
13    authorizing certain tax credits against the sales tax  
14    for qualified businesses located in enterprise program  
15    zones; providing for application and certification of  
16    tax credits; providing for carryforward of unused  
17    corporate income tax credits; providing for expiration  
18    of tax credits; amending s. 212.20, F.S.; providing  
19    for the transfer of certain sales tax increment  
20    revenues from the General Revenue Fund to the Revenue  
21    Sharing Trust Fund for Municipalities; amending s.  
22    218.23, F.S.; providing for a distribution from the  
23    Revenue Sharing Trust Fund for Municipalities relating  
24    to an increase in sales tax collections over the  
25    preceding year to the governing body of an area that  
26    receives tax increment revenues pursuant to a  
27    designation as a sales tax increment district;  
28    amending s. 220.02, F.S.; revising legislative intent

29 | for the order of applying corporate income tax  
30 | credits; creating s. 220.1815, F.S.; authorizing  
31 | certain tax credits against the corporate income tax  
32 | for qualified businesses located in enterprise program  
33 | zones; providing for application and certification of  
34 | tax credits; providing for carryforward of unused  
35 | corporate income tax credits; providing for expiration  
36 | of tax credits; amending s. 220.19, F.S.; providing a  
37 | tax credit against corporate income taxes for the  
38 | startup costs of child care facilities for employees  
39 | of a corporation; providing a tax credit against  
40 | corporate income taxes for payments to a child care  
41 | facility for the benefit of an employee of the  
42 | corporation; providing eligibility and application  
43 | requirements; providing for carryforward of unused  
44 | corporate income tax credits; providing for expiration  
45 | of tax credits; amending s. 290.004, F.S.; providing  
46 | definitions; amending s. 290.0056, F.S.; specifying  
47 | additional powers of an enterprise zone development  
48 | agency for areas designated as a sales tax increment  
49 | district; amending s. 290.007, F.S.; specifying sales  
50 | tax increment financing as an additional economic  
51 | development incentive that is available within  
52 | enterprise zones; creating ss. 290.01351, 290.0136,  
53 | 290.0137, 290.0138, 290.0139, and 290.01391, F.S.;  
54 | creating the "Municipal Revitalization Act"; providing  
55 | legislative intent and purposes; authorizing the  
56 | creation of sales tax increment districts within

57 | enterprise zones; specifying minimum requirements for  
58 | sales tax increment districts; providing for the  
59 | Department of Economic Opportunity to review the  
60 | resolution creating a sales tax increment district;  
61 | providing that the governing body for an enterprise  
62 | zone where a sales tax increment district is located  
63 | is eligible for specified percentage distributions of  
64 | increased state sales tax collections under certain  
65 | circumstances; requiring that the Department of  
66 | Revenue determine the amount of increased sales tax  
67 | collections to be distributed to each eligible  
68 | governing body and transfer the aggregate amount due  
69 | to all such governing bodies to the Revenue Sharing  
70 | Trust Fund for Municipalities for distribution;  
71 | requiring a governing body to deposit tax increment  
72 | revenues in a separate account; specifying  
73 | requirements for agreements between a retail  
74 | development project developer and a governing body for  
75 | the use of tax increment revenues; authorizing the  
76 | issuance of bonds secured by tax increment revenues to  
77 | finance a retail development project; specifying that  
78 | bonds issued for a retail development project do not  
79 | constitute debt for certain purposes; specifying  
80 | requirements for the issuance of bonds; creating a  
81 | conclusive presumption that the bonds are used for the  
82 | purposes of a retail development project; amending s.  
83 | 290.016, F.S.; revising the effective date of the  
84 | repeal of the Florida Enterprise Zone Act; creating s.

85 | 290.201, F.S.; providing a short title; creating s.  
86 | 290.203, F.S.; providing definitions for the Urban Job  
87 | Creation Investment Act; creating s. 290.205, F.S.;  
88 | creating the Florida Urban Investment Job Creation  
89 | Authority; providing for the authority's membership  
90 | and duties; requiring the authority to submit annual  
91 | reports and a fiscal impact study of each enterprise  
92 | program zone to specified officers and agencies;  
93 | creating s. 290.207, F.S.; creating a zone development  
94 | corporation for each enterprise program zone;  
95 | providing for the corporations' membership, officers,  
96 | and duties; requiring that certificates of appointment  
97 | be filed with the respective county or municipal  
98 | clerk; authorizing reimbursement of travel expenses  
99 | for board members; providing for employees and legal  
100 | services of zone development corporations; requiring  
101 | zone development corporations to submit annual reports  
102 | to specified officers and agencies; creating s.  
103 | 290.209, F.S.; providing for the designation of  
104 | enterprise program zones; authorizing the authority to  
105 | periodically amend the boundary of an enterprise  
106 | program zone; requiring the authority to consider  
107 | certain factors when designating or amending zone  
108 | boundaries; creating s. 290.211, F.S.; specifying the  
109 | qualifications for businesses to receive state  
110 | enterprise program zone incentives; creating s.  
111 | 290.213, F.S.; establishing enterprise program zone  
112 | assistance funds; authorizing certain state incentives

113 | for the projects of qualified businesses; providing  
114 | for project applications and the approval of projects;  
115 | authorizing zone development corporations to use loan  
116 | repayments and collected interest for specified  
117 | purposes; requiring that unexpended appropriations be  
118 | retained in the Economic Development Trust Fund at the  
119 | end of the fiscal year; authorizing administrative  
120 | fees for zone development corporations; creating s.  
121 | 290.215, F.S.; authorizing certain tax credits,  
122 | exemptions from unemployment contributions, and other  
123 | state incentives for qualified businesses; limiting  
124 | the amount of available incentives in any fiscal year;  
125 | providing for the carryforward of unused incentives;  
126 | providing for the allocation of certain appropriations  
127 | among zone development corporations; creating s.  
128 | 290.217, F.S.; requiring that the Office of Program  
129 | Policy Analysis and Government Accountability evaluate  
130 | the Urban Job Creation and Investment Act and submit a  
131 | report to the Governor and Legislature; creating s.  
132 | 290.219, F.S.; providing for future expiration of the  
133 | Urban Job Creation Investment Act; abolishing  
134 | designated enterprise program zones; amending s.  
135 | 443.091, F.S.; requiring that a person make  
136 | satisfactory progress toward completing a job training  
137 | program as directed by the Department of Economic  
138 | Opportunity or a one-stop career center in order to  
139 | maintain eligibility for unemployment compensation;  
140 | amending s. 443.1217, F.S.; exempting wages paid by

141 qualified businesses to certain employees from  
142 unemployment contributions; amending s. 476.188, F.S.;  
143 authorizing a barber to perform barber services in a  
144 place of employment; deleting a requirement that a  
145 person be unable to go to a barber shop because of ill  
146 health in order for a barber to perform services at a  
147 place other than a licensed barbershop; amending s.  
148 477.0135, F.S.; exempting a person who provides makeup  
149 services to the general public from requirements to be  
150 licensed under the Florida Cosmetology Act; amending  
151 s. 477.019, F.S.; authorizing the Board of Cosmetology  
152 to allow work experience to be substituted for  
153 educational hours for a person seeking licensure by  
154 endorsement; amending s. 477.0263, F.S.; authorizing  
155 the Board of Cosmetology to adopt rules that authorize  
156 a person to perform cosmetology services at a location  
157 other than a licensed salon in connection with a  
158 special event; amending s. 489.118, F.S.; extending  
159 the time period for exempting a contractor from the  
160 requirement to apply for a certificate of  
161 registration; amending s. 624.5107, F.S.; providing a  
162 tax credit against insurance premium taxes for the  
163 startup costs of child care facilities operated by an  
164 insurer for its employees; providing a tax credit  
165 against insurance premium taxes for payments to a  
166 child care facility for the benefit of an employee of  
167 the insurer; providing definitions and eligibility and  
168 application requirements; providing for carryforward

169 of unused tax credits; providing for expiration of tax  
 170 credits; amending s. 718.5011, F.S.; authorizing the  
 171 ombudsman within the Division of Florida Condominiums,  
 172 Timeshares, and Mobile Homes to engage in business or  
 173 a profession that does not relate to his or her work  
 174 in the ombudsman's office; creating a sales tax credit  
 175 for job creation; providing definitions; specifying  
 176 the amount of the credit; specifying procedures to  
 177 apply for the credit; providing for administration of  
 178 the credit by the Department of Revenue; subjecting a  
 179 person to penalties, including criminal penalties, for  
 180 fraudulently claiming a credit; providing for  
 181 expiration of the credit; reenacting ss.  
 182 166.231(8)(c), 193.077(4), 193.085(5)(b),  
 183 195.073(4)(b), 195.099(1)(b), 196.012(19), 205.022(4),  
 184 205.054(6), 212.02(6), 212.08(5)(g), 212.096(12),  
 185 220.02(6)(c) and (7)(c), 220.03(1), 220.13(1)(a),  
 186 220.181(9), and 220.182(14), F.S., relating to an  
 187 exemption from the public service tax, certain duties  
 188 of property appraisers and the Department of Revenue  
 189 with respect to property acquired for a new business  
 190 or a business expansion or restoration, definition of  
 191 the term "enterprise zone" for purposes of property  
 192 tax exemptions for homesteads, local business taxes,  
 193 and the sales and use tax, exemptions from local  
 194 business taxes and the sales and use tax, and  
 195 legislative intent, definitions, and tax credits for  
 196 the corporate income tax, to incorporate the amendment

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197 |           made to s. 290.016, F.S., in references thereto;  
 198 |           providing an effective date.

199 |

200 | Be It Enacted by the Legislature of the State of Florida:

201 |

202 |           Section 1. Paragraph (b) of subsection (2) of section  
 203 | 210.20, Florida Statutes, is amended to read:

204 |           210.20 Employees and assistants; distribution of funds.—

205 |           (2) As collections are received by the division from such  
 206 | cigarette taxes, it shall pay the same into a trust fund in the  
 207 | State Treasury designated "Cigarette Tax Collection Trust Fund"  
 208 | which shall be paid and distributed as follows:

209 |           (b)1. Beginning January 1, 1999, and continuing for 10  
 210 | years thereafter, the division shall from month to month certify  
 211 | to the Chief Financial Officer the amount derived from the  
 212 | cigarette tax imposed by s. 210.02, less the service charges  
 213 | provided for in s. 215.20 and less 0.9 percent of the amount  
 214 | derived from the cigarette tax imposed by s. 210.02, which shall  
 215 | be deposited into the Alcoholic Beverage and Tobacco Trust Fund,  
 216 | specifying an amount equal to 2.59 percent of the net  
 217 | collections, and that amount shall be paid to the Board of  
 218 | Directors of the H. Lee Moffitt Cancer Center and Research  
 219 | Institute, established under s. 1004.43, by warrant drawn by the  
 220 | Chief Financial Officer upon the State Treasury. These funds are  
 221 | hereby appropriated monthly out of the Cigarette Tax Collection  
 222 | Trust Fund, to be used for the purpose of constructing,  
 223 | furnishing, and equipping a cancer research facility at the  
 224 | University of South Florida adjacent to the H. Lee Moffitt



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225 Cancer Center and Research Institute. In fiscal years 1999-2000  
 226 and thereafter with the exception of fiscal year 2008-2009, the  
 227 appropriation to the H. Lee Moffitt Cancer Center and Research  
 228 Institute authorized by this subparagraph shall not be less than  
 229 the amount that would have been paid to the H. Lee Moffitt  
 230 Cancer Center and Research Institute for fiscal year 1998-1999  
 231 had payments been made for the entire fiscal year rather than  
 232 for a 6-month period thereof.

233 2. Beginning July 1, 2002, and continuing through June 30,  
 234 2004, the division shall, in addition to the distribution  
 235 authorized in subparagraph 1., from month to month certify to  
 236 the Chief Financial Officer the amount derived from the  
 237 cigarette tax imposed by s. 210.02, less the service charges  
 238 provided for in s. 215.20 and less 0.9 percent of the amount  
 239 derived from the cigarette tax imposed by s. 210.02, which shall  
 240 be deposited into the Alcoholic Beverage and Tobacco Trust Fund,  
 241 specifying an amount equal to 0.2632 percent of the net  
 242 collections, and that amount shall be paid to the Board of  
 243 Directors of the H. Lee Moffitt Cancer Center and Research  
 244 Institute, established under s. 1004.43, by warrant drawn by the  
 245 Chief Financial Officer. Beginning July 1, 2004, and continuing  
 246 through June 30, 2013 ~~2020~~, the division shall, in addition to  
 247 the distribution authorized in subparagraph 1., from month to  
 248 month certify to the Chief Financial Officer the amount derived  
 249 from the cigarette tax imposed by s. 210.02, less the service  
 250 charges provided for in s. 215.20 and less 0.9 percent of the  
 251 amount derived from the cigarette tax imposed by s. 210.02,  
 252 which shall be deposited into the Alcoholic Beverage and Tobacco

253 Trust Fund, specifying an amount equal to 1.47 percent of the  
 254 net collections, and that amount shall be paid to the Board of  
 255 Directors of the H. Lee Moffitt Cancer Center and Research  
 256 Institute, established under s. 1004.43, by warrant drawn by the  
 257 Chief Financial Officer. Beginning July 1, 2013, and continuing  
 258 through June 30, 2045, the division shall, in addition to the  
 259 distribution authorized in subparagraph 1., from month to month  
 260 certify to the Chief Financial Officer the amount derived from  
 261 the cigarette tax imposed by s. 210.02, less the service charges  
 262 provided for in s. 215.20 and less 0.9 percent of the amount  
 263 derived from the cigarette tax imposed by s. 210.02, which shall  
 264 be deposited into the Alcoholic Beverage and Tobacco Trust Fund,  
 265 specifying an amount equal to 4.88 percent of the net  
 266 collections, and that amount shall be paid to the Board of  
 267 Directors of the H. Lee Moffitt Cancer Center and Research  
 268 Institute, established under s. 1004.43, by warrant drawn by the  
 269 Chief Financial Officer. These funds are appropriated monthly  
 270 out of the Cigarette Tax Collection Trust Fund, to be used for  
 271 lawful purposes, including ~~the purpose of~~ constructing,  
 272 furnishing, ~~and~~ equipping, financing, operating, and maintaining  
 273 a cancer research and clinical and related facilities;  
 274 furnishing, equipping, operating, and maintaining other  
 275 properties owned or leased by ~~facility at the University of~~  
 276 ~~South Florida adjacent to~~ the H. Lee Moffitt Cancer Center and  
 277 Research Institute; and paying costs incurred in connection with  
 278 purchasing, financing, operating, and maintaining such  
 279 equipment, facilities, and properties. In fiscal years 2004-2005  
 280 and thereafter, the appropriation to the H. Lee Moffitt Cancer

281 Center and Research Institute authorized by this subparagraph  
 282 shall not be less than the amount that would have been paid to  
 283 the H. Lee Moffitt Cancer Center and Research Institute in  
 284 fiscal year 2001-2002, had this subparagraph been in effect.

285 3. If the cigarette tax is amended or repealed or this  
 286 paragraph is modified in a manner that would adversely affect  
 287 bonds issued for the purposes enumerated in subparagraph 2., the  
 288 Legislature intends to provide alternative funding sources in an  
 289 amount sufficient to pay any deficit in the amount required for  
 290 debt service on such bonds.

291 Section 2. Section 210.201, Florida Statutes, is amended  
 292 to read:

293 210.201 H. Lee Moffitt Cancer Center and Research  
 294 Institute facilities ~~Cancer research facility at the University~~  
 295 ~~of South Florida~~; establishment; funding.—The Board of Directors  
 296 of the H. Lee Moffitt Cancer Center and Research Institute shall  
 297 construct, furnish, and equip, and shall covenant to complete,  
 298 the cancer research and clinical and related facilities of  
 299 ~~facility at the University of South Florida adjacent to the H.~~  
 300 Lee Moffitt Cancer Center and Research Institute funded with  
 301 proceeds from the Cigarette Tax Collection Trust Fund pursuant  
 302 to s. 210.20. Moneys transferred to the Board of Directors of  
 303 the H. Lee Moffitt Cancer Center and Research Institute pursuant  
 304 to s. 210.20 may ~~shall~~ be used to secure financing to pay costs  
 305 related to constructing, furnishing, ~~and equipping,~~ operating,  
 306 and maintaining the cancer research and clinical and related  
 307 facilities; furnishing, equipping, operating, and maintaining  
 308 other leased or owned properties; and paying costs incurred in

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309 connection with purchasing, financing, operating, and  
 310 maintaining such equipment, facilities, and properties as  
 311 provided in s. 210.20 ~~facility~~. Such financing may include the  
 312 issuance of tax-exempt bonds or other forms of indebtedness by a  
 313 local authority, municipality, or county pursuant to parts II  
 314 and III of chapter 159. Such bonds shall not constitute state  
 315 bonds for purposes of s. 11, Art. VII of the State Constitution,  
 316 but shall constitute bonds of a "local agency," as defined in s.  
 317 159.27(4). The cigarette tax dollars pledged to facilities ~~this~~  
 318 ~~facility~~ pursuant to s. 210.20 may be replaced annually by the  
 319 Legislature from tobacco litigation settlement proceeds.

320 Section 3. Section 212.0965, Florida Statutes, is created  
 321 to read:

322 212.0965 Sales, rental, storage, use tax; enterprise  
 323 program zone credit against sales tax.-

324 (1) Effective July 1, 2013, there shall be allowed the  
 325 following credits against the tax imposed by this chapter for  
 326 any qualified business as defined in s. 290.203 located in an  
 327 enterprise program zone:

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

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

336 (2) (a) To be eligible to receive a tax credit provided

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337 under paragraph (1)(a) or paragraph (1)(b), a qualified business  
338 must initially apply to the zone development corporation created  
339 under s. 290.207.

340 (b) An original certification is valid for 2 years. In  
341 lieu of submitting a new application, the original certification  
342 may be renewed biennially by submitting to the Florida Urban  
343 Investment Job Creation Authority a statement, certified under  
344 oath, that there has been no material change in the conditions  
345 or circumstances entitling the qualified business to the  
346 original certification. The initial application and the  
347 certification renewal statement shall be developed by the  
348 Florida Urban Investment Job Creation Authority in consultation  
349 with the department.

350 (c) The zone development corporation shall review each  
351 submitted initial application and determine whether the  
352 application is complete. Once complete, the zone development  
353 corporation shall evaluate the application and recommend  
354 approval or disapproval to the Florida Urban Investment Job  
355 Creation Authority.

356 (d) Upon receipt of an initial application and  
357 recommendation from the zone development corporation, or upon  
358 receipt of a certification renewal statement, the Florida Urban  
359 Investment Job Creation Authority shall certify qualified  
360 businesses that meet the requirements of s. 290.211 and notify  
361 the applicant, the zone development corporation, and the  
362 department of the original certification or certification  
363 renewal.

364 (e) If the Florida Urban Investment Job Creation Authority

365 finds that the applicant does not meet the requirements of s.  
 366 290.211, the authority shall notify the applicant and the zone  
 367 development corporation that the application for certification  
 368 is denied and the reasons for denial. The Florida Urban  
 369 Investment Job Creation Authority has final approval authority  
 370 for certification under this section.

371 (3) This section expires on the date specified in s.  
 372 290.219 for the expiration of the Urban Job Creation Investment  
 373 Act.

374 Section 4. Paragraph (d) of subsection (6) of section  
 375 212.20, Florida Statutes, is amended to read:

376 212.20 Funds collected, disposition; additional powers of  
 377 department; operational expense; refund of taxes adjudicated  
 378 unconstitutionally collected.—

379 (6) Distribution of all proceeds under this chapter and s.  
 380 202.18(1)(b) and (2)(b) shall be as follows:

381 (d) The proceeds of all other taxes and fees imposed  
 382 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)  
 383 and (2)(b) shall be distributed as follows:

384 1. In any fiscal year, the greater of \$500 million, minus  
 385 an amount equal to 4.6 percent of the proceeds of the taxes  
 386 collected pursuant to chapter 201, or 5.2 percent of all other  
 387 taxes and fees imposed pursuant to this chapter or remitted  
 388 pursuant to s. 202.18(1)(b) and (2)(b) shall be deposited in  
 389 monthly installments into the General Revenue Fund.

390 2. After the distribution under subparagraph 1., 8.814  
 391 percent of the amount remitted by a sales tax dealer located  
 392 within a participating county pursuant to s. 218.61 shall be

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393 transferred into the Local Government Half-cent Sales Tax  
394 Clearing Trust Fund. Beginning July 1, 2003, the amount to be  
395 transferred shall be reduced by 0.1 percent, and the department  
396 shall distribute this amount to the Public Employees Relations  
397 Commission Trust Fund less \$5,000 each month, which shall be  
398 added to the amount calculated in subparagraph 3. and  
399 distributed accordingly.

400 3. After the distribution under subparagraphs 1. and 2.,  
401 0.095 percent shall be transferred to the Local Government Half-  
402 cent Sales Tax Clearing Trust Fund and distributed pursuant to  
403 s. 218.65.

404 4. After the distributions under subparagraphs 1., 2., and  
405 3., 2.0440 percent of the available proceeds shall be  
406 transferred monthly to the Revenue Sharing Trust Fund for  
407 Counties pursuant to s. 218.215.

408 5. After the distributions under subparagraphs 1., 2., and  
409 3., 1.3409 percent of the available proceeds, plus the amount  
410 required under s. 290.0138(2), shall be transferred monthly to  
411 the Revenue Sharing Trust Fund for Municipalities pursuant to s.  
412 218.215. If the total revenue to be distributed pursuant to this  
413 subparagraph is at least as great as the amount due from the  
414 Revenue Sharing Trust Fund for Municipalities and the former  
415 Municipal Financial Assistance Trust Fund in state fiscal year  
416 1999-2000, no municipality shall receive less than the amount  
417 due from the Revenue Sharing Trust Fund for Municipalities and  
418 the former Municipal Financial Assistance Trust Fund in state  
419 fiscal year 1999-2000. If the total proceeds to be distributed  
420 are less than the amount received in combination from the

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421 Revenue Sharing Trust Fund for Municipalities and the former  
422 Municipal Financial Assistance Trust Fund in state fiscal year  
423 1999-2000, each municipality shall receive an amount  
424 proportionate to the amount it was due in state fiscal year  
425 1999-2000.

426 6. Of the remaining proceeds:

427 a. In each fiscal year, the sum of \$29,915,500 shall be  
428 divided into as many equal parts as there are counties in the  
429 state, and one part shall be distributed to each county. The  
430 distribution among the several counties must begin each fiscal  
431 year on or before January 5th and continue monthly for a total  
432 of 4 months. If a local or special law required that any moneys  
433 accruing to a county in fiscal year 1999-2000 under the then-  
434 existing provisions of s. 550.135 be paid directly to the  
435 district school board, special district, or a municipal  
436 government, such payment must continue until the local or  
437 special law is amended or repealed. The state covenants with  
438 holders of bonds or other instruments of indebtedness issued by  
439 local governments, special districts, or district school boards  
440 before July 1, 2000, that it is not the intent of this  
441 subparagraph to adversely affect the rights of those holders or  
442 relieve local governments, special districts, or district school  
443 boards of the duty to meet their obligations as a result of  
444 previous pledges or assignments or trusts entered into which  
445 obligated funds received from the distribution to county  
446 governments under then-existing s. 550.135. This distribution  
447 specifically is in lieu of funds distributed under s. 550.135  
448 before July 1, 2000.



449           b. The department shall distribute \$166,667 monthly  
450 pursuant to s. 288.1162 to each applicant certified as a  
451 facility for a new or retained professional sports franchise  
452 pursuant to s. 288.1162. Up to \$41,667 shall be distributed  
453 monthly by the department to each certified applicant as defined  
454 in s. 288.11621 for a facility for a spring training franchise.  
455 However, not more than \$416,670 may be distributed monthly in  
456 the aggregate to all certified applicants for facilities for  
457 spring training franchises. Distributions begin 60 days after  
458 such certification and continue for not more than 30 years,  
459 except as otherwise provided in s. 288.11621. A certified  
460 applicant identified in this sub-subparagraph may not receive  
461 more in distributions than expended by the applicant for the  
462 public purposes provided for in s. 288.1162(5) or s.  
463 288.11621(3).

464           c. Beginning 30 days after notice by the Department of  
465 Economic Opportunity to the Department of Revenue that an  
466 applicant has been certified as the professional golf hall of  
467 fame pursuant to s. 288.1168 and is open to the public, \$166,667  
468 shall be distributed monthly, for up to 300 months, to the  
469 applicant.

470           d. Beginning 30 days after notice by the Department of  
471 Economic Opportunity to the Department of Revenue that the  
472 applicant has been certified as the International Game Fish  
473 Association World Center facility pursuant to s. 288.1169, and  
474 the facility is open to the public, \$83,333 shall be distributed  
475 monthly, for up to 168 months, to the applicant. This  
476 distribution is subject to reduction pursuant to s. 288.1169. A

477 lump sum payment of \$999,996 shall be made, after certification  
 478 and before July 1, 2000.

479 7. All other proceeds must remain in the General Revenue  
 480 Fund.

481 Section 5. Subsection (3) of section 218.23, Florida  
 482 Statutes, is amended to read:

483 218.23 Revenue sharing with units of local government.—

484 (3) The distribution to a unit of local government under  
 485 this part is determined by the following formula:

486 (a) First, the entitlement of an eligible unit of local  
 487 government shall be computed on the basis of the apportionment  
 488 factor provided in s. 218.245, which shall be applied for all  
 489 eligible units of local government to all receipts available for  
 490 distribution in the respective revenue sharing trust fund.

491 (b) Second, revenue shared with eligible units of local  
 492 government for any fiscal year shall be adjusted so that no  
 493 eligible unit of local government receives less funds than its  
 494 guaranteed entitlement.

495 (c) Third, revenues shared with counties for any fiscal  
 496 year shall be adjusted so that no county receives less funds  
 497 than its guaranteed entitlement plus the second guaranteed  
 498 entitlement for counties.

499 (d) Fourth, revenue shared with units of local government  
 500 for any fiscal year shall be adjusted so that no unit of local  
 501 government receives less funds than its minimum entitlement.

502 (e) Fifth, after the adjustments provided in paragraphs  
 503 (b), (c), and (d), the funds remaining in the respective trust  
 504 fund for municipalities shall be distributed to the appropriate

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505 governing bodies eligible for a distribution under ss. 290.0137  
506 and 290.0138.

507 (f)-(e) Sixth ~~Fifth~~, after the adjustments provided in  
508 paragraphs (b), (c), ~~and~~ (d), and (e), and after deducting the  
509 amount committed to all the units of local government, the funds  
510 remaining in the respective trust funds shall be distributed to  
511 those eligible units of local government which qualify to  
512 receive additional moneys beyond the guaranteed entitlement, on  
513 the basis of the additional money of each qualified unit of  
514 local government in proportion to the total additional money of  
515 all qualified units of local government.

516 Section 6. Subsection (8) of section 220.02, Florida  
517 Statutes, is amended to read:

518 220.02 Legislative intent.—

519 (8) It is the intent of the Legislature that credits  
520 against either the corporate income tax or the franchise tax be  
521 applied in the following order: those enumerated in s. 631.828,  
522 those enumerated in s. 220.191, those enumerated in s. 220.181,  
523 those enumerated in s. 220.183, those enumerated in s. 220.182,  
524 those enumerated in s. 220.1895, those enumerated in s. 220.195,  
525 those enumerated in s. 220.184, those enumerated in s. 220.186,  
526 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
527 those enumerated in s. 220.185, those enumerated in s. 220.1875,  
528 those enumerated in s. 220.192, those enumerated in s. 220.193,  
529 those enumerated in s. 288.9916, those enumerated in s.  
530 220.1899, those enumerated in s. 220.1896, those enumerated in  
531 s. 220.194, ~~and~~ those enumerated in s. 220.196, and those  
532 enumerated in s. 220.1815.

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533 Section 7. Section 220.1815, Florida Statutes, is created  
534 to read:

535 220.1815 Enterprise program zone tax credits.-

536 (1) Effective July 1, 2013, there shall be allowed the  
537 following credits against the tax imposed by this chapter for  
538 any qualified business as defined in s. 290.203 located in an  
539 enterprise program zone:

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

542 (b) A credit equal to \$1,500 of the business's corporate  
543 income tax liability for hiring a new full-time employee who  
544 resides in the enterprise program zone, if such employee  
545 received temporary cash assistance under s. 414.045, or was  
546 totally unemployed as defined in s. 443.036(44) (a), for at least  
547 90 days before such employment. The tax credit provided under  
548 this paragraph may be claimed only once per new full-time  
549 employee for the taxable year during which the business  
550 initially hires such employee.

551 (2) (a) To be eligible to receive a tax credit provided  
552 under paragraph (1) (a) or paragraph (1) (b), a qualified business  
553 must initially apply to the zone development corporation created  
554 under s. 290.207. The application shall be developed by the  
555 Florida Urban Investment Job Creation Authority in consultation  
556 with the department.

557 (b) When claiming a tax credit under paragraph (1) (b), the  
558 application must include a statement, filed under oath with the  
559 zone development corporation, which includes for each new  
560 employee for whom the credit is claimed, the employee's name and

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561 residential address during the taxable year and, if applicable,  
562 documentation that the employee received temporary cash  
563 assistance or was totally unemployed for at least 90 days before  
564 employment by the qualified business.

565 (c) The zone development corporation shall review each  
566 submitted application and determine whether the application is  
567 complete. Once complete, the zone development corporation shall  
568 evaluate the application and recommend approval or disapproval  
569 to the Florida Urban Investment Job Creation Authority.

570 (d) Upon receipt of an application and recommendation from  
571 the zone development corporation, the Florida Urban Investment  
572 Job Creation Authority shall certify qualified businesses that  
573 meet the requirements of s. 290.211 and this section and notify  
574 the applicant, the zone development corporation, and the  
575 department of the certification.

576 (e) If the Florida Urban Investment Job Creation Authority  
577 finds that the applicant does not meet the requirements of s.  
578 290.211 or this section, the authority must notify the applicant  
579 and the zone development corporation that the application for  
580 certification is denied and the reasons for denial. The Florida  
581 Urban Investment Job Creation Authority has final approval  
582 authority for certification under this section.

583 (3) If a tax credit certified under this section is not  
584 fully used in any one year, the unused amount may be carried  
585 forward for a period not to exceed 5 years. The carryover credit  
586 may be used in a subsequent year when the tax imposed by this  
587 chapter for such year exceeds the credit for such year after  
588 applying the other credits and unused credit carryovers in the

589 order provided in s. 220.02(8).

590 (4) This section expires on the date specified in s.  
 591 290.219 for the expiration of the Urban Job Creation Investment  
 592 Act.

593 Section 8. Section 220.19, Florida Statutes, is amended to  
 594 read:

595 220.19 Child care tax credits.—

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

597 (a)1. A credit of 50 percent of the startup costs of child  
 598 care facilities operated by a corporation for its employees is  
 599 allowed against any tax due for a taxable year under this  
 600 chapter. A credit against such tax is also allowed for the  
 601 operation of a child care facility by a corporation for its  
 602 employees, which credit is in the amount of \$50 per month for  
 603 each child enrolled in the facility.

604 2. A credit is allowed against any tax due for a taxable  
 605 year under this chapter for any taxpayer that makes payments  
 606 directly to a child care facility as defined by s. 402.302 which  
 607 is licensed in accordance with s. 402.305, or to any facility  
 608 providing daily care to children who are mildly ill, which  
 609 payments are made in the name of and for the benefit of an  
 610 employee of the taxpayer in this state whose child attends the  
 611 child care facility during the employee's working hours. The  
 612 credit shall be an amount equal to 50 percent of the amount of  
 613 such child care payments.

614 (b) A corporation may not receive more than \$50,000 in  
 615 annual tax credits for all approved child care costs that the  
 616 corporation incurs in any one year.

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617 (c) The total amount of tax credits which may be granted  
618 for all programs approved under this section and s. 624.5107 is  
619 \$2 million annually.

620 (d) An application for tax credit under this section must  
621 be approved by the executive director of the department.

622 (e)~~(1)~~ If the credit granted under this section is not  
623 fully used in any one year because of insufficient tax liability  
624 on the part of the corporation, the unused amount may be carried  
625 forward for a period not to exceed 5 years. The carryover credit  
626 may be used in a subsequent year when the tax imposed by this  
627 chapter for that year exceeds the credit for which the  
628 corporation is eligible in that year under this section after  
629 applying the other credits and unused carryovers in the order  
630 provided by s. 220.02(8).

631 (f)~~(2)~~ If a corporation receives a credit for child care  
632 facility startup costs, and the facility fails to operate for at  
633 least 5 years, a pro rata share of the credit must be repaid, in  
634 accordance with the formula:  $A = C \times (1 - (N/60))$ , where:

635 1.~~(a)~~ "A" is the amount in dollars of the required  
636 repayment.

637 2.~~(b)~~ "C" is the total credits taken by the corporation  
638 for child care facility startup costs.

639 3.~~(c)~~ "N" is the number of months the facility was in  
640 operation.

641  
642 This repayment requirement is inapplicable if the corporation  
643 goes out of business or can demonstrate to the department that  
644 its employees no longer want to have a child care facility.

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645 (g) A taxpayer that files a consolidated return in this  
646 state as a member of an affiliated group under s. 220.131(1) may  
647 be allowed the credit on a consolidated return basis.

648 (h) A taxpayer that is eligible to receive credit under s.  
649 624.5107 is ineligible to receive credit under this section.

650 (2) ELIGIBILITY REQUIREMENTS.—

651 (a) A child care facility with respect to which a  
652 corporation claims a child care tax credit must be a child care  
653 facility as defined by s. 402.302 and must be licensed in  
654 accordance with s. 402.305, or must be a facility providing  
655 daily care to children who are mildly ill.

656 (b) The services of a child care facility for which a  
657 corporation claims a child care tax credit under subparagraph  
658 (1)(a)1. must be available to all employees of the corporation,  
659 or must be allocated on a first-come, first-served basis, and  
660 must be used by employees of the taxpayer.

661 (c) Two or more corporations may join together to start  
662 and to operate a child care facility according to the provisions  
663 of this section. If two or more corporations choose to jointly  
664 operate a child care facility, or cause a not-for-profit  
665 corporation to operate the child care facility, the corporations  
666 must file a joint application or the not-for-profit corporation  
667 may file the application with the department, pursuant to  
668 subsection (3), setting forth their proposal. The participating  
669 corporations may proportion the annual child care costs credits  
670 in any manner they choose as appropriate, but no jointly  
671 operated corporate child care facility established under this  
672 section may receive more than \$50,000 in annual tax credits for



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673 all approved child care costs that the participating  
674 corporations incur in any one year.

675 (d) Child care payments for which a corporation claims a  
676 credit under subparagraph (1)(a)2. may not exceed the amount  
677 charged by the child care facility to other children of like age  
678 and abilities of persons not employed by the corporation.

679 (3) APPLICATION REQUIREMENTS.—Any corporation that wishes  
680 to participate in this program must submit to the department an  
681 application for tax credit which sets forth the proposal for  
682 establishing a child care facility for the use of its employees  
683 or for payment of the cost of child care for its employees. This  
684 application must state the anticipated startup costs and the  
685 number of children to be enrolled, in the case of credit claimed  
686 under subparagraph (1)(a)1., or the number of children for whom  
687 child care costs will be paid, in the case of credit claimed  
688 under subparagraph (1)(a)2.

689 (4) ADMINISTRATION.—

690 (a) The Department of Revenue may adopt rules to  
691 administer this section, including rules for the approval or  
692 disapproval of proposals submitted by corporations and rules to  
693 provide for cooperative arrangements between for-profit and not-  
694 for-profit corporations.

695 (b) The executive director's decision to approve or  
696 disapprove a proposal must be in writing, and, if the proposal  
697 is approved, the decision must state the maximum credit  
698 allowable to the corporation.

699 (c) All approvals for the granting of the tax credit  
700 require prior verification by the Department of Children and

701 Family Services or local licensing agency that the corporation  
 702 meets the licensure requirements as defined in s. 402.302 and is  
 703 currently licensed in accordance with s. 402.305, or is a  
 704 facility providing daily care to children who are mildly ill.

705 (d) Verification of the child care provider as an approved  
 706 facility must be in writing and must be attached to the credit  
 707 application form submitted to the Department of Revenue.

708 (5) EXPIRATION.—This section expires on June 30, 2017,  
 709 except that paragraph (1) (e), which relates to carryover  
 710 credits, and paragraph (1) (f), which relates to repaying tax  
 711 credits in specified circumstances, do not expire on that date.

712 (6) MEANING OF CORPORATION.—As used in this section, the  
 713 term "corporation" includes all general partnerships, limited  
 714 partnerships, unincorporated businesses, and all other business  
 715 entities that are owned or controlled by a parent corporation.

716 Section 9. Section 290.004, Florida Statutes, is amended  
 717 to read:

718 290.004 Definitions relating to Florida Enterprise Zone  
 719 Act.—As used in ss. 290.001-290.016, the term:

720 (1) "Bond" means a bond, note, or other instrument that is  
 721 issued by the governing body pursuant to s. 290.01391 and  
 722 secured by tax increment revenues or other security authorized  
 723 in this chapter.

724 (2) ~~(1)~~ "Community investment corporation" means a black  
 725 business investment corporation, a certified development  
 726 corporation, a small business investment corporation, or other  
 727 similar entity incorporated under Florida law which ~~that~~ has  
 728 limited its investment policy to making investments solely in

729 minority business enterprises.

730 ~~(3)(2)~~ "Department" means the Department of Economic  
731 Opportunity.

732 ~~(4)(3)~~ "Governing body" means the council or other  
733 legislative body charged with governing the county or  
734 municipality.

735 ~~(5)(4)~~ "Minority business enterprise" has the same meaning  
736 as provided in s. 288.703.

737 (6) "Retail development costs" mean any costs associated  
738 with, arising out of, or incurred in connection with:

739 (a) A retail development project;

740 (b) The issuance of, or debt service or any other payments  
741 in respect of, the bonds, including costs of issuance,  
742 capitalized interest, credit enhancement fees, reserve funds, or  
743 working capital; or

744 (c) The relocation of a business in which the purpose of  
745 relocation is to make space for a retail development project.

746 (7) "Retail development project" means the establishment  
747 of a business pursuant to a development agreement between the  
748 governing body and the retail development project developer  
749 within a sales tax increment district within an enterprise zone.

750 A business established by a retail development project must be  
751 engaged in direct onsite retail sales to consumers or providing  
752 unique entertainment attractions, including the following:

753 acquisition, purchasing, construction, reconstruction,  
754 improvement, renovation, rehabilitation, restoration,

755 remodeling, repair, remediation, expansion, extension, or the  
756 furnishing, equipping, and opening of the business. A retail

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757 development project may include restaurants, grocery and  
758 specialty food stores, art galleries, and businesses engaged in  
759 sales of home furnishings, apparel, and general merchandise  
760 goods to specialized customers, or providing a unique  
761 entertainment attraction. A retail development project may not  
762 include:

763 (a) Liquor stores;  
764 (b) Adult entertainment establishments or nightclubs;  
765 (c) Adult book clubs; and  
766 (d) The relocation of a business to the retail development  
767 project from another location within the enterprise zone, unless  
768 the relocation involves a significant expansion of the size of  
769 the business.

770 (8) "Retail development project developer" means a person  
771 sponsoring a retail development project.

772 (9)-(5) "Rural enterprise zone" means an enterprise zone  
773 that is nominated by a county having a population of 75,000 or  
774 fewer, or a county having a population of 100,000 or fewer which  
775 is contiguous to a county having a population of 75,000 or  
776 fewer, or by a municipality in such a county, or by such a  
777 county and one or more municipalities. An enterprise zone  
778 designated in accordance with s. 290.0065(5)(b) is considered to  
779 be a rural enterprise zone.

780 (10) "Sales tax increment district" means an area within  
781 an enterprise zone designated by a governing body to be used by  
782 a retail development project.

783 (11)-(6) "Small business" has the same meaning as provided  
784 in s. 288.703.

785           (12) "Tax increment revenues" means the additional sales  
 786 tax revenues within the area of a sales tax increment district  
 787 which exceed the amount of sales tax revenues in the base year.

788           Section 10. Paragraph (a) of subsection (9) of section  
 789 290.0056, Florida Statutes, is amended, and present subsections  
 790 (11) and (12) of that section are redesignated as subsections  
 791 (12) and (13), respectively, and a new subsection (11) is added  
 792 to that section, to read:

793           290.0056 Enterprise zone development agency.—

794           (9) The following powers and responsibilities shall be  
 795 performed by the governing body creating the enterprise zone  
 796 development agency acting as the managing agent of the  
 797 enterprise zone development agency, or, contingent upon approval  
 798 by such governing body, such powers and responsibilities shall  
 799 be performed by the enterprise zone development agency:

800           (a) To review, process, and certify applications for state  
 801 enterprise zone tax incentives pursuant to ss. 212.08(5)(g),  
 802 (h), and (15); 212.096; 220.181; ~~and 220.182;~~ and 290.0137.

803           (11) A governing body that designates a sales tax  
 804 increment district may also exercise the following additional  
 805 powers for the purpose of providing local financing for public  
 806 and private improvements that will foster job growth and enhance  
 807 the base of retailers within an enterprise zone, unless  
 808 otherwise prohibited by ordinance:

809           (a) Enter into cooperative contracts and agreements with a  
 810 county, municipality, governmental agency, or private entity for  
 811 services and assistance;

812           (b) Acquire, own, convey, construct, maintain, improve,

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813 and manage property and facilities and grant and acquire  
 814 licenses, easements, and options with respect to such property;

815 (c) Expend incremental sales tax revenues to promote and  
 816 advertise the commercial advantages of the district in order to  
 817 attract new businesses and encourage the expansion of existing  
 818 businesses;

819 (d) Expend incremental sales tax revenues to promote and  
 820 advertise the district to the public and engage in cooperative  
 821 advertising programs with businesses located in the district;  
 822 and

823 (e) Expend incremental sales tax revenues pursuant to a  
 824 development agreement with a retail development project  
 825 developer to underwrite retail development costs.

826 Section 11. Subsection (9) is added to section 290.007,  
 827 Florida Statutes, to read:

828 290.007 State incentives available in enterprise zones.—  
 829 The following incentives are provided by the state to encourage  
 830 the revitalization of enterprise zones:

831 (9) Tax increment financing within the area of an  
 832 enterprise zone which is designated as a sales tax increment  
 833 district.

834 Section 12. Section 290.01351, Florida Statutes, is  
 835 created to read:

836 290.01351 Municipal Revitalization Act.—Sections  
 837 290.01351-290.01391 may be cited as the "Municipal  
 838 Revitalization Act."

839 Section 13. Section 290.0136, Florida Statutes, is created  
 840 to read:

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841 290.0136 Sales tax increment districts; intent and  
842 purpose.-

843 (1) The Legislature intends to foster the revitalization  
844 of counties and municipalities and support job-creating retail  
845 development projects within enterprise zones by authorizing the  
846 governing bodies of counties and municipalities to designate  
847 sales tax increment districts within enterprise zones, subject  
848 to review and approval by the Department of Economic  
849 Opportunity.

850 (2) The Legislature finds that by authorizing local  
851 governing bodies of an enterprise zone to designate a sales tax  
852 increment district, the counties or municipalities may share  
853 with the state any annual increase in sales tax collections  
854 occasioned by a retail development project and advance the  
855 revitalization of such counties and municipalities. Through the  
856 sharing of any annual increases in sales tax collections within  
857 a sales increment district resulting from the advancement of a  
858 retail development project, the Legislature intends to provide  
859 local financing for public and private improvements that will  
860 foster job growth for the residents of economically distressed  
861 areas and enhance the base of local retailers serving residents  
862 of the enterprise zones and the surrounding communities.

863 Section 14. Section 290.0137, Florida Statutes, is created  
864 to read:

865 290.0137 Designation of sales tax increment districts;  
866 review and approval.-

867 (1) Any municipality having a population of at least  
868 250,000 residents which has designated an enterprise zone, or

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869 all the governing bodies in the case of a county and one or more  
870 municipalities having been designated an enterprise zone if the  
871 county has a population of at least 750,000 residents, may adopt  
872 a resolution designating a sales tax increment district to  
873 support the development of a retail development project  
874 following a public hearing.

875 (2) The resolution creating a sales tax increment  
876 redevelopment district, at a minimum, must:

877 (a) Include findings that the designation of the sales tax  
878 increment district:

879 1. Is essential to the advancement of a retail development  
880 project;

881 2. Will provide needed retail amenities within the  
882 enterprise zone;

883 3. Will result in the creation of a total of 500 new jobs  
884 and at least \$1 million in sales tax increment revenue annually;  
885 and

886 4. Will enhance the health and general welfare of the  
887 residents of the enterprise zone within the sponsoring  
888 municipality or county;

889 (b) Fix the geographic boundaries of the sales tax  
890 increment district which are necessary to support the  
891 advancement of a retail development project;

892 (c) Establish the term of the life of the sales tax  
893 increment district, which term may not exceed 15 years following  
894 the date the sales tax increment district is approved following  
895 review by the Department of Economic Opportunity;

896 (d) Specify the base year amount of sales tax revenues for



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897 the determination of the amount of sales tax increment revenues  
898 resulting from a retail development project; and

899 (e) Authorize staff of the governing body to negotiate a  
900 development agreement with the retail development project  
901 developer, subject to the approval of the governing body.

902 (3) A copy of the resolution adopted by the governing body  
903 designating the sales tax increment district shall be  
904 transmitted to the Department of Economic Opportunity for its  
905 review. The department, in consultation with Enterprise Florida,  
906 Inc., shall determine whether the designation of the sales tax  
907 increment district complies with the requirements of this  
908 chapter.

909 (4) Upon determining that the designation by the governing  
910 body complies with the requirements of this chapter, the  
911 Department of Economic Opportunity shall transmit a copy of the  
912 resolution establishing the sales tax increment district to the  
913 Department of Revenue.

914 Section 15. Section 290.0138, Florida Statutes, is created  
915 to read:

916 290.0138 Calculation of tax increment revenue contribution  
917 to governing body.—

918 (1) The governing body of a designated sales tax increment  
919 district is eligible for a percentage distribution from the  
920 Revenue Sharing Trust Fund for Municipalities of the increased  
921 collections of the sales tax revenues realized during any month  
922 by the municipality over the same monthly period of the base  
923 year, as follows:

924 (a) Eighty-five percent of the increased monthly

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925 collections of \$85,000 or less.

926 (b) Seventy-five percent of the increased monthly  
927 collections greater than \$85,000 but \$425,000 or less.

928 (c) Fifty percent of the increased monthly collections  
929 greater than \$425,000 but \$675,000 or less.

930 (d) Twenty-five percent of the increased monthly  
931 collections greater than \$675,000 but \$1 million or less.

932 (2) The specific amount payable to each eligible governing  
933 body shall be determined monthly by the Department of Revenue  
934 for distribution to the appropriate eligible governing body  
935 pursuant to subsection (1). The Department of Revenue shall  
936 determine monthly the aggregate amount of sales tax revenue that  
937 is required for distribution to an eligible governing body under  
938 this section and transfer that amount from the General Revenue  
939 Fund to the Revenue Sharing Trust Fund for Municipalities in  
940 accordance with s. 212.20(6)(d)5. All amounts transferred to the  
941 Revenue Sharing Trust Fund for Municipalities shall be  
942 distributed as provided in s. 218.23(3)(e). The total  
943 distribution provided to the eligible governing body may not  
944 exceed the total tax increment revenue contribution set forth in  
945 the retail project development agreement required pursuant to s.  
946 290.0139.

947 (3) Each governing body receiving a percentage  
948 distribution pursuant to subsection (1) shall establish a  
949 separate tax increment revenue account within its general fund  
950 for the deposit of the sales tax increment for each sales tax  
951 increment district.

952 Section 16. Section 290.0139, Florida Statutes, is created

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953 to read:

954 290.0139 Retail development project agreement.-

955 (1) A retail development project developer desiring to use  
956 tax increment revenues to underwrite retail development costs  
957 must enter into a retail development project agreement with the  
958 governing body of the county or municipality designating a sales  
959 tax increment district. The agreement must set forth:

960 (a) The goals and objectives of the retail development  
961 project;

962 (b) Requirements for leasing retail space within the  
963 retail development project which will advance the goals and  
964 objectives;

965 (c) The terms and conditions under which tax increment  
966 revenue or bond proceeds will be advanced to pay retail  
967 developments costs incurred in the sales tax increment district;

968 (d) The total amount of the tax increment revenue to be  
969 contributed to pay retail development costs within the sales tax  
970 increment district;

971 (e) Goals for hiring minority business enterprises to  
972 perform construction or operations work, which goal shall equal  
973 an amount at least 25 percent of the total amount of tax  
974 increment revenue contributed towards the payment of retail  
975 development costs within the sales tax increment district;

976 (f) Goals for the hiring of enterprise zone residents for  
977 the new jobs created by the retail development project, which  
978 goal shall equal at least 35 percent of the new jobs created;

979 (g) Such matters as may be required in connection with the  
980 issuance of bonds to support the retail development project; and

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981 (h) Such other matters as the governing body designating  
982 the sales tax increment district may determine to be necessary  
983 and appropriate.

984 (2) Tax increment revenues or bond proceeds may not be  
985 advanced to pay retail development costs until such time as the  
986 retail development project is open to the general public.

987 (3) The governing body may approve a retail project  
988 development agreement following a public hearing and the  
989 approval must be in the form of a resolution.

990 Section 17. Section 290.01391, Florida Statutes, is  
991 created to read:

992 290.01391 Issuance of tax increment revenue bonds; use of  
993 bond proceeds; funding agreement.—

994 (1) A governing body that designates a sales tax increment  
995 district may approve a resolution following a public hearing  
996 which authorizes tax increment revenues to be used to support  
997 the issuance of revenue bonds to finance retail redevelopment  
998 costs of a retail development project, including the payment of  
999 principal and interest upon any advances for surveys and plans  
1000 or preliminary loans.

1001 (2) Bonds issued under this section do not constitute  
1002 indebtedness within the meaning of any constitutional or  
1003 statutory debt limitation or restriction and are not subject to  
1004 any other law or charter relating to the authorization,  
1005 issuance, or sale of bonds. Bonds issued under this section are  
1006 declared to be issued for an essential public and governmental  
1007 purpose, and the interest and income from the bonds are exempt  
1008 from all taxes, except taxes imposed by chapter 220 on

1009 corporations.

1010 (3) Bonds issued under this section may be issued in one  
 1011 or more series and may bear such date or dates, be payable upon  
 1012 demand or mature at such time or times, bear interest at such  
 1013 rate or rates, be in such denomination or denominations, be in  
 1014 such form either with or without coupon or registered, carry  
 1015 such conversion or registration privileges, have such rank or  
 1016 priority, be executed in such manner, be payable in such medium  
 1017 of payment at such place or places, be subject to such terms of  
 1018 redemption with or without a premium, be secured in such manner,  
 1019 and have such other characteristics as may be provided by the  
 1020 resolution or ordinance authorizing their issuance. Bonds issued  
 1021 under this section may be sold in such manner, either at public  
 1022 or private sale, and for such price as the designated  
 1023 redevelopment agency may determine will effectuate the purposes  
 1024 of this section.

1025 (4) In any suit, action, or proceeding involving the  
 1026 validity or enforceability of any bond issued under this  
 1027 section, any bond that recites in substance that it has been  
 1028 issued by the governing body in connection with the sales tax  
 1029 increment district for a purpose authorized under this section  
 1030 is conclusively presumed to have been issued for that purpose,  
 1031 and any project financed by the bond is conclusively presumed to  
 1032 have been planned and carried out in accordance with the  
 1033 intended purposes of this section.

1034 Section 18. Section 290.016, Florida Statutes, is amended  
 1035 to read:

1036 290.016 Repeal.—Sections 290.001-290.014 are repealed June

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1037 30, 2013 ~~December 31, 2015.~~

1038 Section 19. Section 290.201, Florida Statutes, is created  
1039 to read:

1040 290.201 Short title.—Sections 290.201-290.219 may be cited  
1041 as the "Urban Job Creation Investment Act."

1042 Section 20. Section 290.203, Florida Statutes, is created  
1043 to read:

1044 290.203 Definitions.—As used in ss. 290.201-290.219, the  
1045 term:

1046 (1) "Authority" means the Florida Urban Investment Job  
1047 Creation Authority created under s. 290.205.

1048 (2) "Authorized local economic development agency" means a  
1049 public or private entity, including an economic development  
1050 agency as defined in s. 288.075, authorized by a county or  
1051 municipality to promote the general business or industrial  
1052 interests of the county or municipality.

1053 (3) "Business" has the same meaning as provided in s.  
1054 212.02.

1055 (4) "Emergency" means occurrence of widespread or severe  
1056 damage, injury, or loss of life or property proclaimed under s.  
1057 14.022 or declared under s. 252.36.

1058 (5) "Enterprise program zone" means an urban  
1059 revitalization zone designated under s. 290.209 which is located  
1060 in a legacy enterprise zone or federally designated empowerment  
1061 zone.

1062 (6) "Enterprise program zone assistance fund" means a  
1063 program that provides loans, loan guarantees, loan-loss  
1064 reserves, or investments for projects of qualified businesses as

1065 provided in s. 290.213.

1066 (7) "Expansion of an existing business" means the  
 1067 expansion of an existing business located in an enterprise  
 1068 program zone by or through additions to real and personal  
 1069 property, resulting in a net increase in employment of at least  
 1070 10 percent at such business.

1071 (8) "Federally designated empowerment zone" means a  
 1072 geographic area of the state designated by the Federal  
 1073 Government as an empowerment zone under the Federal Empowerment  
 1074 Zone Program as defined in s. 290.0491.

1075 (9) "Florida Enterprise Zone Act" has the same meaning as  
 1076 provided in s. 290.001.

1077 (10) "Legacy enterprise zone" means an enterprise zone  
 1078 designated under the Florida Enterprise Zone Act.

1079 (11) "New business" means a business that applies for  
 1080 state incentives under ss. 290.201-290.219 before beginning  
 1081 operations in an enterprise program zone and that is a legal  
 1082 entity separate from any other commercial or industrial  
 1083 operations owned by the same business.

1084 (12) "Project" means the creation of a new business, or  
 1085 the expansion or rebuilding of an existing business, located in  
 1086 an enterprise program zone.

1087 (13) "Qualified business" means a business that meets the  
 1088 qualifications under s. 290.211 to receive state incentives  
 1089 under ss. 290.213 and 290.215.

1090 (14) "Rebuilding of an existing business" means  
 1091 replacement or restoration of real or tangible property  
 1092 destroyed or damaged during an emergency in an enterprise

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1093 program zone by a business located in the zone.

1094 (15) "Zone development corporation" means a corporation  
 1095 not for profit created under s. 290.207 to administer an  
 1096 enterprise program zone.

1097 Section 21. Section 290.205, Florida Statutes, is created  
 1098 to read:

1099 290.205 Florida Urban Investment Job Creation Authority;  
 1100 creation; membership and duties.-

1101 (1) There is created within the Department of Economic  
 1102 Opportunity the Florida Urban Investment Job Creation Authority.  
 1103 The authority shall be composed of the following 11 members:

1104 (a) Five public-sector members, who shall be appointed by  
 1105 the Governor, at least three of whom must be employed or reside  
 1106 in an enterprise program zone or, for initial members, in a  
 1107 legacy enterprise zone or federally designated empowerment zone.  
 1108 The Governor may not appoint more than three public-sector  
 1109 members of the same political party affiliation. Public-sector  
 1110 members shall be appointed to terms of 4 years, except that the  
 1111 Governor, to establish staggered terms, may appoint members to  
 1112 initial terms of less than 4 years. The Governor shall fill the  
 1113 vacancy of a public-sector member for the unexpired portion of  
 1114 the member's term in the same manner as the original  
 1115 appointment.

1116 (b) One business owner, who shall be appointed by the  
 1117 Governor, whose principal place of business is located in an  
 1118 enterprise program zone or, for the initial member, in a legacy  
 1119 enterprise zone or federally designated empowerment zone.

1120 (c) The Chief Financial Officer of the state or his or her



1121 designee.

1122 (d) The executive director of the department or his or her  
 1123 designee.

1124 (e) The president of Enterprise Florida, Inc., or his or  
 1125 her designee.

1126 (f) One member appointed by the President of the Senate  
 1127 and one member appointed by the Speaker of the House of  
 1128 Representatives, both of whom must have training and experience  
 1129 in local government, finance, economic development, or  
 1130 redevelopment or participate in volunteer, civic, or community  
 1131 organizations.

1132 (2) Each member shall hold office until his or her  
 1133 successor is appointed and qualified, unless the member ceases  
 1134 to be qualified or is removed from office.

1135 (3) The department shall provide administrative and staff  
 1136 support services for the authority.

1137 (4) The authority shall:

1138 (a) Designate enterprise program zones pursuant to s.  
 1139 290.209.

1140 (b) Approve or deny applications, based upon the  
 1141 recommendations of the zone development corporations, for the  
 1142 qualification of businesses to receive state incentives under  
 1143 ss. 290.213 and 290.215.

1144 (c) Certify annually to the Chief Financial Officer the  
 1145 amounts to be paid from the enterprise program zone assistance  
 1146 funds to support proposed projects under s. 290.213.

1147 (d) By February 15 of each year, submit an annual report  
 1148 to the Governor, the President of the Senate, the Speaker of the

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1149 House of Representatives, and the department on the authority's  
1150 activities for the previous fiscal year. The report must include  
1151 a complete financial statement setting forth the authority's  
1152 assets, liabilities, income, and operating expenses as of the  
1153 end of the fiscal year.

1154 (5) One year after the designation of the enterprise  
1155 program zones under s. 290.209, the authority shall prepare a  
1156 fiscal impact study of each enterprise program zone. The report  
1157 must include, but need not be limited to, an analysis of the  
1158 effects of each enterprise program zone on the economy of the  
1159 county or municipality in which the enterprise program zone is  
1160 located and any recommendations for legislation to improve the  
1161 effectiveness of the enterprise program zones. By July 1, 2015,  
1162 the authority shall submit a copy of the report to the Governor,  
1163 the President of the Senate, the Speaker of the House of  
1164 Representatives, and the Chief Financial Officer. After  
1165 submitting the initial fiscal impact study, the authority shall  
1166 prepare such report annually. The authority may use a portion of  
1167 any funds provided for projects of qualified businesses by the  
1168 enterprise program zone assistance funds to pay the costs of  
1169 each study.

1170 Section 22. Section 290.207, Florida Statutes, is created  
1171 to read:

1172 290.207 Zone development corporations; creation; board of  
1173 directors; membership.—

1174 (1) A zone development corporation shall be created within  
1175 each legacy enterprise zone and federally designated empowerment  
1176 zone in the state. Each zone development corporation shall be

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1177 organized as a corporation not for profit.

1178 (2) The board of directors of each zone development  
1179 corporation shall be composed of the following members:

1180 (a) One business owner, who shall be appointed by the  
1181 Governor, whose principal place of business is located in the  
1182 enterprise program zone or, for the initial member, in the  
1183 legacy enterprise zone or federally designated empowerment zone.

1184 (b) Two business or community leaders who reside in, or  
1185 whose principal place of business is located in, the enterprise  
1186 program zone or, for initial members, in the legacy enterprise  
1187 zone or federally designated empowerment zone, one of whom shall  
1188 be appointed by the President of the Senate and one of whom  
1189 shall be appointed by the Speaker of the House of  
1190 Representatives.

1191 (c) For each county all or part of whose territory lies  
1192 within the enterprise program zone or, for initial members,  
1193 within the legacy enterprise zone or federally designated  
1194 empowerment zone, one member appointed by the board of county  
1195 commissioners of the county.

1196 (d) For each municipality all or part of whose territory  
1197 lies within the enterprise program zone or, for initial members,  
1198 within the legacy enterprise zone or federally designated  
1199 empowerment zone, one member appointed by the governing board of  
1200 the municipality.

1201 (3) (a) Board members shall be appointed to terms of 4  
1202 years, except that members appointed by the President of the  
1203 Senate and the Speaker of the House of Representatives shall be  
1204 appointed to terms of 2 years. A vacancy of the unexpired

1205 portion of a member's term shall be filled in the same manner as  
 1206 the original appointment. Each board member shall hold office  
 1207 until his or her successor is appointed and qualified, unless  
 1208 the member ceases to be qualified or is removed from office.

1209 (b) Upon the appointment or reappointment of a board  
 1210 member, the corporation must file a certificate of appointment  
 1211 or reappointment with the clerk of the respective county or  
 1212 municipality.

1213 (c) Board members shall serve without compensation but are  
 1214 entitled to reimbursement for per diem and travel expenses as  
 1215 provided in s. 112.061.

1216 (4) (a) Each zone development corporation shall select a  
 1217 chair and vice chair from among its members.

1218 (b) Subject to funding provided by a county, municipality,  
 1219 or authorized local economic development agency, a zone  
 1220 development corporation may employ or designate an executive  
 1221 director, technical experts, and other agents and employees,  
 1222 permanent and temporary, and determine their qualifications,  
 1223 duties, and compensation. For legal services, a zone development  
 1224 corporation may employ private counsel or use attorneys of the  
 1225 county, municipality, or authorized local economic development  
 1226 agency at the discretion of the county, municipality, or  
 1227 authorized local economic development agency.

1228 (5) Each zone development corporation shall:

1229 (a) Adopt and administer a zone development plan that sets  
 1230 forth the boundary of the enterprise program zone designated  
 1231 under s. 290.209, the development goals of the enterprise  
 1232 program zone, and direction for qualified businesses located in

1233 the enterprise program zone.

1234 (b) Conduct meetings of the board of directors at least  
 1235 quarterly to evaluate applications for qualified businesses to  
 1236 receive tax credits and other state incentives under s. 290.215.

1237 (c) Administer an enterprise program zone assistance fund  
 1238 to provide loans, loan guarantees, loan-loss reserves, and  
 1239 investments for projects of qualified businesses located in the  
 1240 enterprise program zone pursuant to s. 290.213.

1241 (d) Conduct an open public forum at least quarterly during  
 1242 which urban development projects and the use of enterprise  
 1243 program zone assistance funds may be proposed and discussed.

1244 (6) (a) By March 1 of each year, each zone development  
 1245 corporation shall submit to the county or municipal clerk a  
 1246 report of its activities for the previous fiscal year. The  
 1247 report must include a complete financial statement setting forth  
 1248 the corporation's assets, liabilities, income, and operating  
 1249 expenses as of the end of the fiscal year. When filing the  
 1250 report, each zone development corporation shall publish a notice  
 1251 in a newspaper of general circulation in the enterprise program  
 1252 zone that such report was filed with the respective county or  
 1253 municipal clerk and is available for inspection during business  
 1254 hours at the offices of the zone development corporation.

1255 (b) By February 15 of each year, each zone development  
 1256 corporation shall submit a report of its activities to the  
 1257 Governor, the President of the Senate, the Speaker of the House  
 1258 of Representatives, and the authority.

1259 (c) Each zone development corporation shall annually  
 1260 submit a report to the authority accounting for the expenditure

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1261 of enterprise program zone assistance funds.

1262 Section 23. Section 290.209, Florida Statutes, is created  
1263 to read:

1264 290.209 Designation of enterprise program zones.—

1265 (1) The authority shall, in each legacy enterprise zone  
1266 and federally designated empowerment zone in the state,  
1267 establish an enterprise program zone and designate the  
1268 geographic boundary of the zone.

1269 (2) By October 1, 2012, each zone development corporation  
1270 shall submit to the authority:

1271 (a) An economic report prepared by the corporation for the  
1272 respective enterprise program zone. The report must include  
1273 current census data and other economic indicators that identify  
1274 the most economically distressed areas in the legacy enterprise  
1275 zone or federally designated empowerment zone.

1276 (b) The corporation's written recommendations for the  
1277 initial boundary of the enterprise program zone based upon  
1278 findings of the economic report.

1279 (3) Before establishing the initial boundary of an  
1280 enterprise program zone, the authority must consider:

1281 (a) The zone development corporation's economic report and  
1282 recommendations for the initial boundary.

1283 (b) The historical boundary of the legacy enterprise zone  
1284 or federally designated empowerment zone.

1285 (4) A zone development corporation may periodically apply  
1286 to the authority for amendment of the enterprise program zone's  
1287 boundary. The application must be based on a revised economic  
1288 report and recommendations submitted to the authority in the

1289 same manner as provided under paragraphs (2) (a) and (b) for the  
 1290 initial boundary. Before amending the boundary, the authority  
 1291 must consider the factors described in paragraphs (3) (a) and (b)  
 1292 and the historical boundary of the enterprise program zone.

1293 (5) The total area of an enterprise program zone may not  
 1294 exceed 25 percent of the total area of the legacy enterprise  
 1295 zone or federally designated empowerment zone.

1296 Section 24. Section 290.211, Florida Statutes, is created  
 1297 to read:

1298 290.211 Qualified businesses.—

1299 (1) Effective July 1, 2013, a business is qualified to  
 1300 receive the state incentives provided under s. 290.215 if:

1301 (a) The business is authorized to transact business in the  
 1302 state.

1303 (b) The business is actively engaged in the conduct of a  
 1304 trade or business located in an enterprise program zone  
 1305 designated under s. 290.209.

1306 (c) The business is not an adult entertainment  
 1307 establishment as defined in s. 847.001.

1308 (d) At least 25 percent of the business's full-time  
 1309 employees:

1310 1. Reside in the enterprise program zone;

1311 2. Reside in the state and were totally unemployed as  
 1312 defined in s. 443.036(44) (a) for at least 6 months before  
 1313 employment by the business;

1314 3. Were recipients of temporary cash assistance under s.  
 1315 414.045 for at least 6 months before employment by the business;

1316 or

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1317 4. Are low-income individuals as defined in the federal  
1318 Workforce Investment Act, 29 U.S.C. s. 2801.

1319 (2) A qualified business must maintain its qualifications  
1320 under subsection (1) to continue to receive the state incentives  
1321 provided under s. 290.215. Upon ceasing to meet the  
1322 qualifications, a business may not receive additional  
1323 incentives.

1324 Section 25. Section 290.213, Florida Statutes, is created  
1325 to read:

1326 290.213 Enterprise program zone assistance funds.—

1327 (1) (a) Effective July 1, 2013, and subject to legislative  
1328 appropriations, each zone development corporation shall  
1329 administer a separate assistance fund to provide loans, loan  
1330 guarantees, loan-loss reserves, and investments for projects of  
1331 qualified businesses located in the corporation's enterprise  
1332 program zone.

1333 (b) Each zone development corporation shall develop  
1334 criteria for the approval of projects in its enterprise program  
1335 zone relating to comprehensive urban planning, neighborhood  
1336 aesthetics and compatibility, and the maximization of economic  
1337 development and job creation opportunities.

1338 (2) (a) To receive assistance for a project under this  
1339 section, a qualified business must apply to the zone development  
1340 corporation. The application shall be developed by the authority  
1341 in consultation with the department. The application must  
1342 demonstrate whether the business is a new business or an  
1343 expansion or rebuilding of an existing business located in the  
1344 enterprise program zone.



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1345        (b) The zone development corporation shall review and,  
1346 based upon the corporation's criteria, evaluate each submitted  
1347 application and recommend approval or disapproval to the  
1348 authority.

1349        (c) Upon receipt of an application and recommendation from  
1350 the zone development corporation, the authority shall review,  
1351 evaluate, and determine whether to approve or deny the  
1352 application. The authority shall notify the applicant, the zone  
1353 development corporation, and the department of each approved  
1354 application.

1355        (d) If the authority denies an application, it shall  
1356 notify the applicant and the zone development corporation and  
1357 describe the reasons for denial. The authority has final  
1358 approval authority for projects under this section.

1359        (3) A zone development corporation shall use any loan  
1360 repayments and collected interest to provide additional  
1361 assistance to qualified businesses for projects under this  
1362 section.

1363        (4) Unexpended balances of an appropriation provided for  
1364 assistance to qualified businesses under this section do not  
1365 revert to the fund from which the appropriation was made at the  
1366 end of the fiscal year, but shall be retained in the Economic  
1367 Development Trust Fund and carried forward to provide additional  
1368 assistance to qualified businesses under this section during the  
1369 following fiscal year.

1370        (5) A zone development corporation may collect an  
1371 administrative fee not exceed 10 percent of the assistance  
1372 provided to qualified businesses under this section.

1373 Section 26. Section 290.215, Florida Statutes, is created  
 1374 to read:

1375 290.215 State incentives available for enterprise program  
 1376 zones; tax increment financing.-

1377 (1) Effective July 1, 2013, the following state incentives  
 1378 are available for qualified businesses located in an enterprise  
 1379 program zone:

1380 (a) The enterprise program zone sales and use tax credits  
 1381 provided under s. 212.0965.

1382 (b) The enterprise program zone corporate income tax  
 1383 credits provided under s. 220.183.

1384 (c) Loans, loan guarantees, loan-loss reserves, and  
 1385 investments provided for projects by enterprise program zone  
 1386 assistance funds under s. 290.213.

1387 (d) A credit against unemployment contributions provided  
 1388 under s. 443.1217(2)(h).

1389 (2) By June 1, 2013, the authority, in consultation with  
 1390 the department and the Department of Revenue, shall determine  
 1391 the tax floor for each enterprise program zone designated under  
 1392 s. 290.209. As used in this section, the term "tax floor" means  
 1393 the aggregate amount of sales and use tax collections from all  
 1394 businesses in an enterprise program zone for the 2011-2012  
 1395 fiscal year.

1396 (3) (a) By June 1 of each year, the authority, in  
 1397 consultation with the department and the Department of Revenue,  
 1398 shall calculate the maximum aggregate amount of state incentives  
 1399 described in paragraphs (1) (a)-(c) which are available for each  
 1400 enterprise program zone for the following fiscal year. Such

1401 maximum amount may not exceed the aggregate amount of the sales  
 1402 and use tax collections from all businesses in the enterprise  
 1403 program zone during the previous fiscal year which exceed the  
 1404 tax floor established for the enterprise program zone pursuant  
 1405 to subsection (2).

1406 (b) Any portion of the maximum amount of state incentives  
 1407 established per fiscal year which is not used by the end of a  
 1408 fiscal year shall be carried forward and made available for use  
 1409 during the following 2 fiscal years in addition to the amounts  
 1410 available for use under paragraph (a) for those fiscal years.

1411 (4) (a) The authority shall annually allocate legislative  
 1412 appropriations among the zone development corporations for the  
 1413 enterprise program zone assistance funds provided to projects of  
 1414 qualified businesses under s. 290.213. The authority shall  
 1415 certify annually to the Chief Financial Officer amounts to be  
 1416 paid from the Economic Development Trust Fund to support the  
 1417 approved projects.

1418 (b) The amount available for state incentives in the  
 1419 enterprise program zone, including tax credits, loans, loan  
 1420 guarantees, loan-loss reserves, and investments authorized in  
 1421 paragraphs (1) (a)-(c), may not exceed the maximum aggregate  
 1422 amount calculated for these incentives under paragraph (3) (a).

1423 Section 27. Section 290.217, Florida Statutes, is created  
 1424 to read:

1425 290.217 Review of enterprise program zones.—

1426 (1) By January 15, 2022, the Office of Program Policy  
 1427 Analysis and Government Accountability shall submit a report to  
 1428 the Governor, the President of the Senate, and the Speaker of

1429 the House of Representatives of its findings and recommendations  
 1430 on the Urban Job Creation Investment Act. The report shall  
 1431 review and evaluate the effectiveness of each enterprise program  
 1432 zone using the annual fiscal reports prepared by the authority  
 1433 under s. 290.205(5). The report shall also evaluate whether the  
 1434 state incentives provided to businesses in each enterprise  
 1435 program zone caused or contributed to:

1436 (a) New investment and development in the enterprise  
 1437 program zone;

1438 (b) An increase in the number of jobs created or retained  
 1439 in the enterprise program zone;

1440 (c) The renovation, rehabilitation, restoration,  
 1441 improvement, or new construction of businesses or housing in the  
 1442 enterprise program zone; or

1443 (d) The economic viability and profitability of businesses  
 1444 and commerce in the enterprise program zone.

1445 (2) Before the 2022 Regular Session of the Legislature,  
 1446 the appropriate committees of the Senate and House of  
 1447 Representatives shall consider legislation to implement the  
 1448 report's recommendations.

1449 Section 28. Section 290.219, Florida Statutes, is created  
 1450 to read:

1451 290.219 Expiration.—

1452 (1) Sections 290.201-290.219 expire June 30, 2022.

1453 (2) Effective June 30, 2022, each enterprise program zone  
 1454 designated under s. 290.209 is abolished, and a qualified  
 1455 business may not claim or receive a state incentive provided  
 1456 under s. 290.213 or s. 290.215 after that date.

1457 Section 29. Section 443.091, Florida Statutes, is amended  
 1458 to read:

1459 443.091 Benefit eligibility conditions.—

1460 (1) An unemployed individual is eligible to receive  
 1461 benefits for any week only if the Department of Economic  
 1462 Opportunity finds that:

1463 (a) She or he has made a claim for benefits for that week  
 1464 in accordance with the rules adopted by the department.

1465 (b) She or he has registered with the department for work  
 1466 and subsequently reports to the one-stop career center as  
 1467 directed by the regional workforce board for reemployment  
 1468 services. This requirement does not apply to persons who are:

- 1469 1. Non-Florida residents;
- 1470 2. On a temporary layoff;
- 1471 3. Union members who customarily obtain employment through  
 1472 a union hiring hall; or
- 1473 4. Claiming benefits under an approved short-time  
 1474 compensation plan as provided in s. 443.1116.

1475 (c) To make continued claims for benefits, she or he is  
 1476 reporting to the department in accordance with this paragraph  
 1477 and agency rules, and participating in an initial skills review  
 1478 as directed by the agency. Agency rules may not conflict with s.  
 1479 443.111(1)(b), which requires that each claimant continue to  
 1480 report regardless of any pending appeal relating to her or his  
 1481 eligibility or disqualification for benefits.

- 1482 1. For each week of unemployment claimed, each report  
 1483 must, at a minimum, include the name, address, and telephone  
 1484 number of each prospective employer contacted, or the date the

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1485 claimant reported to a one-stop career center, pursuant to  
1486 paragraph (d).

1487 2. The administrator or operator of the initial skills  
1488 review shall notify the agency when the individual completes the  
1489 initial skills review and report the results of the review to  
1490 the regional workforce board or the one-stop career center as  
1491 directed by the workforce board. The workforce board shall use  
1492 the initial skills review to develop a plan for referring  
1493 individuals to training and employment opportunities. The  
1494 failure of the individual to comply with this requirement will  
1495 result in the individual being determined ineligible for  
1496 benefits for the week in which the noncompliance occurred and  
1497 for any subsequent week of unemployment until the requirement is  
1498 satisfied. However, this requirement does not apply if the  
1499 individual is able to affirmatively attest to being unable to  
1500 complete such review due to illiteracy or a language impediment.

1501 (d) She or he is able to work and is available for work.  
1502 In order to assess eligibility for a claimed week of  
1503 unemployment, the department shall develop criteria to determine  
1504 a claimant's ability to work and availability for work. A  
1505 claimant must be actively seeking work in order to be considered  
1506 available for work. This means engaging in systematic and  
1507 sustained efforts to find work, including contacting at least  
1508 five prospective employers for each week of unemployment  
1509 claimed. The agency may require the claimant to provide proof of  
1510 such efforts to the one-stop career center as part of  
1511 reemployment services. The agency shall conduct random reviews  
1512 of work search information provided by claimants. As an

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1513 alternative to contacting at least five prospective employers  
1514 for any week of unemployment claimed, a claimant may, for that  
1515 same week, report in person to a one-stop career center to meet  
1516 with a representative of the center and access reemployment  
1517 services of the center. The center shall keep a record of the  
1518 services or information provided to the claimant and shall  
1519 provide the records to the agency upon request by the agency.

1520 However:

1521 1. Notwithstanding any other provision of this paragraph  
1522 or paragraphs (b) and (e), an otherwise eligible individual may  
1523 not be denied benefits for any week because she or he is in  
1524 training with the approval of the department, or by reason of s.  
1525 443.101(2) relating to failure to apply for, or refusal to  
1526 accept, suitable work. Training may be approved by the  
1527 department in accordance with criteria prescribed by rule. A  
1528 claimant's eligibility during approved training is contingent  
1529 upon satisfying eligibility conditions prescribed by rule.

1530 2. Notwithstanding any other provision of this chapter, an  
1531 otherwise eligible individual who is in training approved under  
1532 s. 236(a)(1) of the Trade Act of 1974, as amended, may not be  
1533 determined ineligible or disqualified for benefits due to  
1534 enrollment in such training or because of leaving work that is  
1535 not suitable employment to enter such training. As used in this  
1536 subparagraph, the term "suitable employment" means work of a  
1537 substantially equal or higher skill level than the worker's past  
1538 adversely affected employment, as defined for purposes of the  
1539 Trade Act of 1974, as amended, the wages for which are at least  
1540 80 percent of the worker's average weekly wage as determined for

1541 purposes of the Trade Act of 1974, as amended.

1542 3. Notwithstanding any other provision of this section, an  
 1543 otherwise eligible individual may not be denied benefits for any  
 1544 week because she or he is before any state or federal court  
 1545 pursuant to a lawfully issued summons to appear for jury duty.

1546 (e) She or he participates in reemployment services, such  
 1547 as job search assistance services, whenever the individual has  
 1548 been determined, by a profiling system established by the rules  
 1549 of the department, to be likely to exhaust regular benefits and  
 1550 to be in need of reemployment services.

1551 (f) She or he has been unemployed for a waiting period of  
 1552 1 week. A week may not be counted as a week of unemployment  
 1553 under this subsection unless:

1554 1. It occurs within the benefit year that includes the  
 1555 week for which she or he claims payment of benefits.

1556 2. Benefits have been paid for that week.

1557 3. The individual was eligible for benefits for that week  
 1558 as provided in this section and s. 443.101, except for the  
 1559 requirements of this subsection and s. 443.101(5).

1560 (g) She or he has been paid wages for insured work equal  
 1561 to 1.5 times her or his high quarter wages during her or his  
 1562 base period, except that an unemployed individual is not  
 1563 eligible to receive benefits if the base period wages are less  
 1564 than \$3,400.

1565 (h) She or he submitted to the department a valid social  
 1566 security number assigned to her or him. The department may  
 1567 verify the social security number with the United States Social  
 1568 Security Administration and may deny benefits if the department



1569 | is unable to verify the individual's social security number, the  
 1570 | social security number is invalid, or the social security number  
 1571 | is not assigned to the individual.

1572 |       (i) She or he attends and is making satisfactory progress  
 1573 | toward completing a job training program as directed by the  
 1574 | department or a one-stop career center.

1575 |       (2) An individual may not receive benefits in a benefit  
 1576 | year unless, after the beginning of the next preceding benefit  
 1577 | year during which she or he received benefits, she or he  
 1578 | performed service, regardless of whether in employment as  
 1579 | defined in s. 443.036, and earned remuneration for that service  
 1580 | of at least 3 times her or his weekly benefit amount as  
 1581 | determined for her or his current benefit year.

1582 |       (3) Benefits based on service in employment described in  
 1583 | s. 443.1216(2) and (3) are payable in the same amount, on the  
 1584 | same terms, and subject to the same conditions as benefits  
 1585 | payable based on other service subject to this chapter, except  
 1586 | that:

1587 |       (a) Benefits are not payable for services in an  
 1588 | instructional, research, or principal administrative capacity  
 1589 | for an educational institution or an institution of higher  
 1590 | education for any week of unemployment commencing during the  
 1591 | period between 2 successive academic years; during a similar  
 1592 | period between two regular terms, whether or not successive; or  
 1593 | during a period of paid sabbatical leave provided for in the  
 1594 | individual's contract, to any individual, if the individual  
 1595 | performs those services in the first of those academic years or  
 1596 | terms and there is a contract or a reasonable assurance that the

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1597 individual will perform services in any such capacity for any  
1598 educational institution or institution of higher education in  
1599 the second of those academic years or terms.

1600 (b) Benefits may not be based on services in any other  
1601 capacity for an educational institution or an institution of  
1602 higher education to any individual for any week that commences  
1603 during a period between 2 successive academic years or terms if  
1604 the individual performs those services in the first of the  
1605 academic years or terms and there is a reasonable assurance that  
1606 the individual will perform those services in the second of the  
1607 academic years or terms. However, if compensation is denied to  
1608 any individual under this paragraph and the individual was not  
1609 offered an opportunity to perform those services for the  
1610 educational institution for the second of those academic years  
1611 or terms, that individual is entitled to a retroactive payment  
1612 of compensation for each week for which the individual filed a  
1613 timely claim for compensation and for which compensation was  
1614 denied solely by reason of this paragraph.

1615 (c) Benefits are not payable based on services provided to  
1616 an educational institution or institution of higher learning to  
1617 any individual for any week that commences during an established  
1618 and customary vacation period or holiday recess if the  
1619 individual performs any services described in paragraph (a) or  
1620 paragraph (b) in the period immediately before the vacation  
1621 period or holiday recess and there is a reasonable assurance  
1622 that the individual will perform any service in the period  
1623 immediately after the vacation period or holiday recess.

1624 (d) Benefits are not payable for services in any capacity

1625 specified in paragraphs (a), (b), and (c) to any individual who  
 1626 performed those services in an educational institution while in  
 1627 the employ of a governmental agency or governmental entity that  
 1628 is established and operated exclusively for the purpose of  
 1629 providing those services to one or more educational  
 1630 institutions.

1631 (e) Benefits are not payable for services in any capacity  
 1632 specified in paragraphs (a), (b), (c), and (d) to any individual  
 1633 who provided those services to or on behalf of an educational  
 1634 institution, or an institution of higher education.

1635 (f) As used in this subsection, the term:

1636 1. "Fixed contract" means a written agreement of  
 1637 employment for a specified period of time.

1638 2. "Continuing contract" means a written agreement that is  
 1639 automatically renewed until terminated by one of the parties to  
 1640 the contract.

1641 (4) In the event of national emergency, in the course of  
 1642 which the Federal Emergency Unemployment Payment Plan is, at the  
 1643 request of the Governor, invoked for all or any part of the  
 1644 state, the emergency plan shall supersede the procedures  
 1645 prescribed by this chapter, and by rules adopted under this  
 1646 chapter, and the department shall act as the Florida agency for  
 1647 the United States Department of Labor in the administration of  
 1648 the plan.

1649 (5) Benefits are not payable to any individual based on  
 1650 service 90 percent or more of which consists of participating in  
 1651 sports or athletic events or training, or preparing to  
 1652 participate, for any week that commences during the period

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1653 between two successive sport seasons, or similar periods, if the  
 1654 individual performed the service in the first of those seasons,  
 1655 or similar periods, and there is a reasonable assurance that the  
 1656 individual will perform those services in the later of those  
 1657 seasons, or similar periods.

1658 Section 30. Paragraph (h) is added to subsection (2) of  
 1659 section 443.1217, Florida Statutes, to read:

1660 443.1217 Wages.—

1661 (2) For the purpose of determining an employer's  
 1662 contributions, the following wages are exempt from this chapter:

1663 (h) Beginning July 1, 2013, remuneration paid by a  
 1664 qualified business as defined in s. 290.203 to an individual who  
 1665 earns less than \$4,500 during the calendar quarter.

1666 Section 31. Subsection (2) of section 476.188, Florida  
 1667 Statutes, is amended to read:

1668 476.188 Barber services to be performed in registered  
 1669 barbershop; exception.—

1670 (2) Pursuant to rules established by the board, barber  
 1671 services may be performed by a licensed barber in a location  
 1672 other than a registered barbershop, including, but not limited  
 1673 to, a nursing home, hospital, place of employment, or residence,  
 1674 ~~when a client for reasons of ill health is unable to go to a~~  
 1675 ~~registered barbershop.~~ Arrangements for the performance of  
 1676 barber services in a location other than a registered barbershop  
 1677 shall be made only through a registered barbershop.

1678 Section 32. Subsection (7) is added to section 477.0135,  
 1679 Florida Statutes, to read:

1680 477.0135 Exemptions.—

1681           (7) A license is not required of any person providing  
 1682 makeup services to the general public.

1683           Section 33. Subsection (6) of section 477.019, Florida  
 1684 Statutes, is amended to read:

1685           477.019 Cosmetologists; qualifications; licensure;  
 1686 supervised practice; license renewal; endorsement; continuing  
 1687 education.—

1688           (6) The board shall adopt rules specifying procedures for  
 1689 the licensure by endorsement of practitioners desiring to be  
 1690 licensed in this state who hold a current active license in  
 1691 another state and who have met qualifications substantially  
 1692 similar to, equivalent to, or greater than the qualifications  
 1693 required of applicants from this state. Such rules may allow  
 1694 work experience to be substituted for educational hours in the  
 1695 amount and manner provided by the rules.

1696           Section 34. Subsection (4) is added to section 477.0263,  
 1697 Florida Statutes, to read:

1698           477.0263 Cosmetology services to be performed in licensed  
 1699 salon; exception.—

1700           (4) Pursuant to rules adopted by the board, cosmetology  
 1701 services, including specialty services, may be performed in a  
 1702 location other than in a licensed salon if the services are  
 1703 performed in connection with a special event and the services  
 1704 are performed by a person who is employed by a licensed salon  
 1705 and holds the proper license or specialty registration. An  
 1706 appointment for the performance of such services must be made  
 1707 through the licensed salon.

1708           Section 35. Section 489.118, Florida Statutes, is amended

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1709 to read:  
 1710 489.118 Certification of registered contractors;  
 1711 grandfathering provisions.—The board shall, upon receipt of a  
 1712 completed application and appropriate fee, issue a certificate  
 1713 in the appropriate category to any contractor registered under  
 1714 this part who makes application to the board and can show that  
 1715 he or she meets each of the following requirements:

1716 (1) Currently holds a valid registered local license in  
 1717 one of the contractor categories defined in s. 489.105(3)(a)-  
 1718 (p).

1719 (2) Has, for that category, passed a written examination  
 1720 that the board finds to be substantially similar to the  
 1721 examination required to be licensed as a certified contractor  
 1722 under this part. For purposes of this subsection, a written,  
 1723 proctored examination such as that produced by the National  
 1724 Assessment Institute, Block and Associates, NAI/Block, Experior  
 1725 Assessments, Professional Testing, Inc., or Assessment Systems,  
 1726 Inc., shall be considered to be substantially similar to the  
 1727 examination required to be licensed as a certified contractor.  
 1728 The board may not impose or make any requirements regarding the  
 1729 nature or content of these cited examinations.

1730 (3) Has at least 5 years of experience as a contractor in  
 1731 that contracting category, or as an inspector or building  
 1732 administrator with oversight over that category, at the time of  
 1733 application. For contractors, only time periods in which the  
 1734 contractor license is active and the contractor is not on  
 1735 probation shall count toward the 5 years required by this  
 1736 subsection.

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1737 (4) Has not had his or her contractor's license revoked at  
 1738 any time, had his or her contractor's license suspended within  
 1739 the last 5 years, or been assessed a fine in excess of \$500  
 1740 within the last 5 years.

1741 (5) Is in compliance with the insurance and financial  
 1742 responsibility requirements in s. 489.115(5).

1743  
 1744 Applicants wishing to obtain a certificate pursuant to this  
 1745 section must make application by November 1, 2014 ~~2005~~.

1746 Section 36. Section 624.5107, Florida Statutes, is amended  
 1747 to read:

1748 624.5107 Child care tax credits; definitions;  
 1749 authorization; limitations; eligibility and application  
 1750 requirements; administration; expiration.-

1751 (1) DEFINITIONS.-As used in this section, the term:

1752 (a) "Child care facility startup costs" means expenditures  
 1753 for substantial renovation; equipment, including playground  
 1754 equipment and kitchen appliances and cooking equipment; real  
 1755 property, including land and improvements; and reduction of debt  
 1756 made in connection with the establishment of a child care  
 1757 facility as defined by s. 402.302, or any facility providing  
 1758 daily care to children who are mildly ill, which is located in  
 1759 this state on the insurer's premises and used by the employees  
 1760 of the insurer.

1761 (b) "Operation of a child care facility" means operation  
 1762 of a child care facility as defined by s. 402.302, or any  
 1763 facility providing daily care to children who are mildly ill,  
 1764 which is located in this state within 5 miles of at least one

1765 place of business of the insurer and which is used by the  
 1766 employees of the insurer.

1767 (c) "Department" means the Department of Revenue.

1768 (d) "Executive director" means the executive director of  
 1769 the Department of Revenue.

1770 (2) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1771 (a)1. A credit of 50 percent of the startup costs of child  
 1772 care facilities operated by an insurer for its employees is  
 1773 allowed against any tax due for a taxable year under s. 624.509  
 1774 or s. 624.510. A credit against such tax is also allowed for the  
 1775 operation of a child care facility by an insurer for its  
 1776 employees, which credit is in the amount of \$50 per month for  
 1777 each child enrolled in the facility.

1778 2. A credit is allowed against any tax due for a taxable  
 1779 year under s. 624.509 or s. 624.510 for any insurer that makes  
 1780 payments directly to a child care facility as defined by s.  
 1781 402.302 which is licensed in accordance with s. 402.305, or to  
 1782 any facility providing daily care to children who are mildly  
 1783 ill, which payments are made in the name of and for the benefit  
 1784 of an employee of the insurer in this state whose child attends  
 1785 the child care facility during the employee's working hours. The  
 1786 credit shall be an amount equal to 50 percent of the amount of  
 1787 such child care payments.

1788 (b) An insurer may not receive more than \$50,000 in annual  
 1789 tax credits for all approved child care costs that the insurer  
 1790 incurs in any one year.

1791 (c) The total amount of tax credits which may be granted  
 1792 for all programs approved under this section and s. 220.19 is \$2



1793 million annually.

1794 (d) An application for tax credit under this section must  
 1795 be approved by the executive director.

1796 (e)~~(1)~~ If the credit granted under this section is not  
 1797 fully used in any one year because of insufficient tax liability  
 1798 on the part of the insurer, the unused amount may be carried  
 1799 forward for a period not to exceed 5 years. The carryover credit  
 1800 may be used in a subsequent year when the tax imposed by s.  
 1801 624.509 or s. 624.510 for that year exceeds the credit for which  
 1802 the insurer is eligible in that year under this section.

1803 (f)~~(2)~~ If an insurer receives a credit for child care  
 1804 facility startup costs, and the facility fails to operate for at  
 1805 least 5 years, a pro rata share of the credit must be repaid, in  
 1806 accordance with the formula:  $A = C \times (1 - (N/60))$ , where:

1807 1.~~(a)~~ "A" is the amount in dollars of the required  
 1808 repayment.

1809 2.~~(b)~~ "C" is the total credits taken by the insurer for  
 1810 child care facility startup costs.

1811 3.~~(e)~~ "N" is the number of months the facility was in  
 1812 operation.

1813  
 1814 This repayment requirement is inapplicable if the insurer goes  
 1815 out of business or can demonstrate to the department that its  
 1816 employees no longer want to have a child care facility.

1817 (3) ELIGIBILITY REQUIREMENTS.—

1818 (a) A child care facility with respect to which an insurer  
 1819 claims a child care tax credit must be a child care facility as  
 1820 defined by s. 402.302 and must be licensed in accordance with s.

1821 402.305, or must be a facility providing daily care to children  
 1822 who are mildly ill.

1823 (b) The services of a child care facility for which an  
 1824 insurer claims a child care tax credit under subparagraph  
 1825 (2) (a)1. must be available to all employees of the insurer or  
 1826 must be allocated on a first-come, first-served basis, and must  
 1827 be used by employees of the insurer.

1828 (c) Child care payments for which an insurer claims a  
 1829 credit under subparagraph (2) (a)2. may not exceed the amount  
 1830 charged by the child care facility to other children of like age  
 1831 and abilities of persons not employed by the insurer.

1832 (4) APPLICATION REQUIREMENTS.—Any insurer that wishes to  
 1833 participate in this program must submit to the department an  
 1834 application for tax credit which sets forth the proposal for  
 1835 establishing a child care facility for the use of its employees  
 1836 or for payment of the cost of child care for its employees. This  
 1837 application must state the anticipated startup costs and the  
 1838 number of children to be enrolled, in the case of credit claimed  
 1839 under subparagraph (2) (a)1., or the number of children for whom  
 1840 child care costs will be paid, in the case of credit claimed  
 1841 under subparagraph (2) (a)2.

1842 (5) ADMINISTRATION.—

1843 (a) The Department of Revenue may adopt rules to  
 1844 administer this section, including rules for the approval or  
 1845 disapproval of proposals submitted by insurers and rules to  
 1846 provide for cooperative arrangements between for-profit and not-  
 1847 for-profit entities.

1848 (b) The executive director's decision to approve or

1849 disapprove a proposal must be in writing, and, if the proposal  
 1850 is approved, the decision must state the maximum credit  
 1851 allowable to the insurer.

1852 (c) All approvals for the granting of the tax credit  
 1853 require prior verification by the Department of Children and  
 1854 Family Services or local licensing agency that the insurer meets  
 1855 the licensure requirements as defined in s. 402.302 and is  
 1856 currently licensed in accordance with s. 402.305, or is a  
 1857 facility providing daily care to children who are mildly ill.

1858 (d) Verification of the child care provider as an approved  
 1859 facility must be in writing and must be attached to the credit  
 1860 application form submitted to the Department of Revenue.

1861 (6) EXPIRATION.—This section expires June 30, 2017, except  
 1862 that paragraph (2) (e), which relates to carryover credits, and  
 1863 paragraph (2) (f), which relates to repaying tax credits in  
 1864 specified circumstances, do not expire on that date.

1865 Section 37. Subsection (2) of section 718.5011, Florida  
 1866 Statutes, is amended to read:

1867 718.5011 Ombudsman; appointment; administration.—

1868 (2) The Governor shall appoint the ombudsman. The  
 1869 ombudsman must be an attorney admitted to practice before the  
 1870 Florida Supreme Court and shall serve at the pleasure of the  
 1871 Governor. A vacancy in the office shall be filled in the same  
 1872 manner as the original appointment. An officer or full-time  
 1873 employee of the ombudsman's office may not actively engage in  
 1874 any other business or profession that directly or indirectly  
 1875 relates to his or her work in the ombudsman's office; serve as  
 1876 the representative of any political party, executive committee,

1877 or other governing body of a political party; serve as an  
 1878 executive, officer, or employee of a political party; receive  
 1879 remuneration for activities on behalf of any candidate for  
 1880 public office; or engage in soliciting votes or other activities  
 1881 on behalf of a candidate for public office. The ombudsman or any  
 1882 employee of his or her office may not become a candidate for  
 1883 election to public office unless he or she first resigns from  
 1884 his or her office or employment.

1885 Section 38. Sales tax credit for job creation.-

1886 (1) For the purposes of the credit provided in this  
 1887 section, the term:

1888 (a) "Eligible business" means any lawful business located  
 1889 in this state. The business must demonstrate to the Department  
 1890 of Revenue that, on the date of application, the total number of  
 1891 full-time jobs defined under paragraph (d) is greater than the  
 1892 total number of jobs was 12 months before that date.

1893 (b) "Month" means a calendar month or the time period from  
 1894 any day of any month to the corresponding day of the next  
 1895 succeeding month or, if there is no corresponding day in the  
 1896 next succeeding month, the last day of the succeeding month.

1897 (c) "New employee" means a person residing in this state  
 1898 who begins employment with an eligible business after July 1,  
 1899 2012, and was not previously employed full time within the  
 1900 preceding 12 months by the eligible business, or a successor  
 1901 eligible business, claiming the credit allowed by this section.

1902 (d) "Job" means a full-time position, as consistent with  
 1903 terms used by the Department of Economic Opportunity and the  
 1904 United States Department of Labor for purposes of unemployment

1905 compensation tax administration and employment estimation  
 1906 resulting directly from a business operation in this state. This  
 1907 term does not include a temporary construction job involved with  
 1908 the construction of facilities. The term also includes  
 1909 employment of an employee leased from an employee leasing  
 1910 company licensed under chapter 468, Florida Statutes, if such  
 1911 employee has been continuously leased to the employer for an  
 1912 average of at least 36 hours per week for more than 6 months.

1913 (e) "New job has been created" means that, on the date of  
 1914 application, the total number of full-time jobs is greater than  
 1915 the total number of jobs was 12 months before that date, as  
 1916 demonstrated to the department by a business located in the  
 1917 enterprise zone.

1918  
 1919 A person shall be deemed to be employed if the person performs  
 1920 duties in connection with the operations of the business on a  
 1921 regular, full-time basis if the person is performing such duties  
 1922 for an average of at least 36 hours per week each month. The  
 1923 person must be performing such duties at a business site located  
 1924 in the enterprise zone.

1925 (2) (a) Upon an affirmative showing by an eligible business  
 1926 to the satisfaction of the department that the requirements of  
 1927 this section have been met, the business shall be allowed a  
 1928 credit against the tax remitted under chapter 212, Florida  
 1929 Statutes.

1930 (b) The credit shall be computed as 20 percent of the  
 1931 actual monthly wages paid in this state to each new employee  
 1932 hired when a new job has been created. For purposes of this

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1933 paragraph, monthly wages shall be computed as one-twelfth of the  
1934 expected annual wages paid to such employee. The amount paid as  
1935 wages to a new employee is the compensation paid to such  
1936 employee who is subject to unemployment tax. The credit shall be  
1937 allowed for up to 24 consecutive months, beginning with the  
1938 first tax return due pursuant to s. 212.11, Florida Statutes,  
1939 after approval by the department.

1940 (3) In order to claim this credit, an eligible business  
1941 must file under oath with the Department of Revenue a statement  
1942 that includes:

1943 (a) For each new employee for whom this credit is claimed,  
1944 the employee's name and place of residence.

1945 (b) The name and address of the eligible business.

1946 (c) The starting salary or hourly wages paid to the new  
1947 employee.

1948 (d) Demonstration to the department that, on the date of  
1949 application, the total number of full-time jobs defined under  
1950 paragraph (1)(d) is greater than the total number of jobs was 12  
1951 months before that date.

1952 (e) Within 15 working days after receipt of an  
1953 application, the Department of Revenue shall review the  
1954 application to determine if it contains all the information  
1955 required pursuant to this subsection and meets the criteria set  
1956 out in this section.

1957 (f) All applications for a credit pursuant to this section  
1958 must be submitted to the Department of Revenue within 6 months  
1959 after the date that the new employee is hired, except  
1960 applications for credit for leased employees. Applications for

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1961 credit for leased employees must be submitted to the department  
1962 within 7 months after the date that the employee is leased.

1963 (4) Within 10 working days after receipt of a completed  
1964 application for a credit authorized in this section, the  
1965 Department of Revenue shall inform the business that the  
1966 application has been approved. The credit may be taken on the  
1967 first return due after receipt of approval from the Department  
1968 of Revenue.

1969 (5) If the application is incomplete or insufficient to  
1970 support the credit authorized in this section, the Department of  
1971 Revenue shall deny the credit and notify the business of that  
1972 fact. The business may reapply for this credit.

1973 (6) The credit provided in this section does not apply:

1974 (a) For any new employee who is an owner, partner, or  
1975 majority stockholder of an eligible business.

1976 (b) For any new employee who is employed for any period  
1977 less than 3 months.

1978 (7) The credit provided in this section is not allowed for  
1979 any month in which the tax due for such period or the tax return  
1980 required pursuant to s. 212.11, Florida Statutes, for such  
1981 period is delinquent.

1982 (8) If an eligible business has a credit larger than the  
1983 amount owed the state on the tax return for the time period in  
1984 which the credit is claimed, the amount of the credit for that  
1985 time period shall be the amount owed the state on that tax  
1986 return.

1987 (9) A business has the responsibility to affirmatively  
1988 demonstrate to the satisfaction of the department that it meets

1989 | the requirements of this section.

1990 |       (10) Any person who fraudulently claims this credit is  
 1991 | liable for repayment of the credit plus a mandatory penalty of  
 1992 | 100 percent of the credit plus interest at the rate provided in  
 1993 | chapter 212, Florida Statutes, and such person commits a  
 1994 | misdemeanor of the second degree, punishable as provided in s.  
 1995 | 775.082 or s. 775.083, Florida Statutes.

1996 |       (11) This section, except for subsection (10), expires  
 1997 | June 30, 2017.

1998 |       Section 39. For the purpose of incorporating the amendment  
 1999 | made by this act to section 290.016, Florida Statutes, in a  
 2000 | reference thereto, paragraph (c) of subsection (8) of section  
 2001 | 166.231, Florida Statutes, is reenacted to read:

2002 |       166.231 Municipalities; public service tax.—

2003 |       (8)

2004 |       (c) This subsection expires on the date specified in s.  
 2005 | 290.016 for the expiration of the Florida Enterprise Zone Act,  
 2006 | except that any qualified business that has satisfied the  
 2007 | requirements of this subsection before that date shall be  
 2008 | allowed the full benefit of the exemption allowed under this  
 2009 | subsection as if this subsection had not expired on that date.

2010 |       Section 40. For the purpose of incorporating the amendment  
 2011 | made by this act to section 290.016, Florida Statutes, in a  
 2012 | reference thereto, subsection (4) of section 193.077, Florida  
 2013 | Statutes, is reenacted to read:

2014 |       193.077 Notice of new, rebuilt, or expanded property.—

2015 |       (4) This section expires on the date specified in s.  
 2016 | 290.016 for the expiration of the Florida Enterprise Zone Act.



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2017 Section 41. For the purpose of incorporating the amendment  
 2018 made by this act to section 290.016, Florida Statutes, in a  
 2019 reference thereto, paragraph (b) of subsection (5) of section  
 2020 193.085, Florida Statutes, is reenacted to read:

2021 193.085 Listing all property.—

2022 (5)

2023 (b) This subsection expires on the date specified in s.  
 2024 290.016 for the expiration of the Florida Enterprise Zone Act.

2025 Section 42. For the purpose of incorporating the amendment  
 2026 made by this act to section 290.016, Florida Statutes, in a  
 2027 reference thereto, paragraph (b) of subsection (4) of section  
 2028 195.073, Florida Statutes, is reenacted to read:

2029 195.073 Classification of property.—All items required by  
 2030 law to be on the assessment rolls must receive a classification  
 2031 based upon the use of the property. The department shall  
 2032 promulgate uniform definitions for all classifications. The  
 2033 department may designate other subclassifications of property.  
 2034 No assessment roll may be approved by the department which does  
 2035 not show proper classifications.

2036 (4)

2037 (b) This subsection expires on the date specified in s.  
 2038 290.016 for the expiration of the Florida Enterprise Zone Act.

2039 Section 43. For the purpose of incorporating the amendment  
 2040 made by this act to section 290.016, Florida Statutes, in a  
 2041 reference thereto, paragraph (b) of subsection (1) of section  
 2042 195.099, Florida Statutes, is reenacted to read:

2043 195.099 Periodic review.—

2044 (1)

2045 (b) This subsection shall expire on the date specified in  
 2046 s. 290.016 for the expiration of the Florida Enterprise Zone  
 2047 Act.

2048 Section 44. For the purpose of incorporating the amendment  
 2049 made by this act to section 290.016, Florida Statutes, in a  
 2050 reference thereto, subsection (19) of section 196.012, Florida  
 2051 Statutes, is reenacted to read:

2052 196.012 Definitions.—For the purpose of this chapter, the  
 2053 following terms are defined as follows, except where the context  
 2054 clearly indicates otherwise:

2055 (19) "Enterprise zone" means an area designated as an  
 2056 enterprise zone pursuant to s. 290.0065. This subsection expires  
 2057 on the date specified in s. 290.016 for the expiration of the  
 2058 Florida Enterprise Zone Act.

2059 Section 45. For the purpose of incorporating the amendment  
 2060 made by this act to section 290.016, Florida Statutes, in a  
 2061 reference thereto, subsection (4) of section 205.022, Florida  
 2062 Statutes, is reenacted to read:

2063 205.022 Definitions.—When used in this chapter, the  
 2064 following terms and phrases shall have the meanings ascribed to  
 2065 them in this section, except when the context clearly indicates  
 2066 a different meaning:

2067 (4) "Enterprise zone" means an area designated as an  
 2068 enterprise zone pursuant to s. 290.0065. This subsection expires  
 2069 on the date specified in s. 290.016 for the expiration of the  
 2070 Florida Enterprise Zone Act.

2071 Section 46. For the purpose of incorporating the amendment  
 2072 made by this act to section 290.016, Florida Statutes, in a

2073 reference thereto, subsection (6) of section 205.054, Florida  
 2074 Statutes, is reenacted to read:

2075       205.054 Business tax; partial exemption for engaging in  
 2076 business or occupation in enterprise zone.—

2077       (6) This section expires on the date specified in s.  
 2078 290.016 for the expiration of the Florida Enterprise Zone Act;  
 2079 and a receipt may not be issued with the exemption authorized in  
 2080 this section for any period beginning on or after that date.

2081       Section 47. For the purpose of incorporating the amendment  
 2082 made by this act to section 290.016, Florida Statutes, in a  
 2083 reference thereto, subsection (6) of section 212.02, Florida  
 2084 Statutes, is reenacted to read:

2085       212.02 Definitions.—The following terms and phrases when  
 2086 used in this chapter have the meanings ascribed to them in this  
 2087 section, except where the context clearly indicates a different  
 2088 meaning:

2089       (6) "Enterprise zone" means an area of the state  
 2090 designated pursuant to s. 290.0065. This subsection expires on  
 2091 the date specified in s. 290.016 for the expiration of the  
 2092 Florida Enterprise Zone Act.

2093       Section 48. For the purpose of incorporating the amendment  
 2094 made by this act to section 290.016, Florida Statutes, in a  
 2095 reference thereto, paragraph (g) of subsection (5) of section  
 2096 212.08, Florida Statutes, is reenacted to read:

2097       212.08 Sales, rental, use, consumption, distribution, and  
 2098 storage tax; specified exemptions.—The sale at retail, the  
 2099 rental, the use, the consumption, the distribution, and the  
 2100 storage to be used or consumed in this state of the following

2101 are hereby specifically exempt from the tax imposed by this  
 2102 chapter.

2103 (5) EXEMPTIONS; ACCOUNT OF USE.—

2104 (g) Building materials used in the rehabilitation of real  
 2105 property located in an enterprise zone.—

2106 1. Building materials used in the rehabilitation of real  
 2107 property located in an enterprise zone are exempt from the tax  
 2108 imposed by this chapter upon an affirmative showing to the  
 2109 satisfaction of the department that the items have been used for  
 2110 the rehabilitation of real property located in an enterprise  
 2111 zone. Except as provided in subparagraph 2., this exemption  
 2112 inures to the owner, lessee, or lessor at the time the real  
 2113 property is rehabilitated, but only through a refund of  
 2114 previously paid taxes. To receive a refund pursuant to this  
 2115 paragraph, the owner, lessee, or lessor of the rehabilitated  
 2116 real property must file an application under oath with the  
 2117 governing body or enterprise zone development agency having  
 2118 jurisdiction over the enterprise zone where the business is  
 2119 located, as applicable. A single application for a refund may be  
 2120 submitted for multiple, contiguous parcels that were part of a  
 2121 single parcel that was divided as part of the rehabilitation of  
 2122 the property. All other requirements of this paragraph apply to  
 2123 each parcel on an individual basis. The application must  
 2124 include:

2125 a. The name and address of the person claiming the refund.

2126 b. An address and assessment roll parcel number of the  
 2127 rehabilitated real property for which a refund of previously  
 2128 paid taxes is being sought.

2129 c. A description of the improvements made to accomplish  
 2130 the rehabilitation of the real property.

2131 d. A copy of a valid building permit issued by the county  
 2132 or municipal building department for the rehabilitation of the  
 2133 real property.

2134 e. A sworn statement, under penalty of perjury, from the  
 2135 general contractor licensed in this state with whom the  
 2136 applicant contracted to make the improvements necessary to  
 2137 rehabilitate the real property, which lists the building  
 2138 materials used to rehabilitate the real property, the actual  
 2139 cost of the building materials, and the amount of sales tax paid  
 2140 in this state on the building materials. If a general contractor  
 2141 was not used, the applicant, not a general contractor, shall  
 2142 make the sworn statement required by this sub-subparagraph.  
 2143 Copies of the invoices that evidence the purchase of the  
 2144 building materials used in the rehabilitation and the payment of  
 2145 sales tax on the building materials must be attached to the  
 2146 sworn statement provided by the general contractor or by the  
 2147 applicant. Unless the actual cost of building materials used in  
 2148 the rehabilitation of real property and the payment of sales  
 2149 taxes is documented by a general contractor or by the applicant  
 2150 in this manner, the cost of the building materials is deemed to  
 2151 be an amount equal to 40 percent of the increase in assessed  
 2152 value for ad valorem tax purposes.

2153 f. The identifying number assigned pursuant to s. 290.0065  
 2154 to the enterprise zone in which the rehabilitated real property  
 2155 is located.

2156 g. A certification by the local building code inspector

2157 | that the improvements necessary to rehabilitate the real  
 2158 | property are substantially completed.

2159 |       h. A statement of whether the business is a small business  
 2160 | as defined by s. 288.703.

2161 |       i. If applicable, the name and address of each permanent  
 2162 | employee of the business, including, for each employee who is a  
 2163 | resident of an enterprise zone, the identifying number assigned  
 2164 | pursuant to s. 290.0065 to the enterprise zone in which the  
 2165 | employee resides.

2166 |       2. This exemption inures to a municipality, county, other  
 2167 | governmental unit or agency, or nonprofit community-based  
 2168 | organization through a refund of previously paid taxes if the  
 2169 | building materials used in the rehabilitation are paid for from  
 2170 | the funds of a community development block grant, State Housing  
 2171 | Initiatives Partnership Program, or similar grant or loan  
 2172 | program. To receive a refund, a municipality, county, other  
 2173 | governmental unit or agency, or nonprofit community-based  
 2174 | organization must file an application that includes the same  
 2175 | information required in subparagraph 1. In addition, the  
 2176 | application must include a sworn statement signed by the chief  
 2177 | executive officer of the municipality, county, other  
 2178 | governmental unit or agency, or nonprofit community-based  
 2179 | organization seeking a refund which states that the building  
 2180 | materials for which a refund is sought were funded by a  
 2181 | community development block grant, State Housing Initiatives  
 2182 | Partnership Program, or similar grant or loan program.

2183 |       3. Within 10 working days after receipt of an application,  
 2184 | the governing body or enterprise zone development agency shall

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2185 review the application to determine if it contains all the  
2186 information required by subparagraph 1. or subparagraph 2. and  
2187 meets the criteria set out in this paragraph. The governing body  
2188 or agency shall certify all applications that contain the  
2189 required information and are eligible to receive a refund. If  
2190 applicable, the governing body or agency shall also certify if  
2191 20 percent of the employees of the business are residents of an  
2192 enterprise zone, excluding temporary and part-time employees.  
2193 The certification must be in writing, and a copy of the  
2194 certification shall be transmitted to the executive director of  
2195 the department. The applicant is responsible for forwarding a  
2196 certified application to the department within the time  
2197 specified in subparagraph 4.

2198 4. An application for a refund must be submitted to the  
2199 department within 6 months after the rehabilitation of the  
2200 property is deemed to be substantially completed by the local  
2201 building code inspector or by November 1 after the rehabilitated  
2202 property is first subject to assessment.

2203 5. Only one exemption through a refund of previously paid  
2204 taxes for the rehabilitation of real property is permitted for  
2205 any single parcel of property unless there is a change in  
2206 ownership, a new lessor, or a new lessee of the real property. A  
2207 refund may not be granted unless the amount to be refunded  
2208 exceeds \$500. A refund may not exceed the lesser of 97 percent  
2209 of the Florida sales or use tax paid on the cost of the building  
2210 materials used in the rehabilitation of the real property as  
2211 determined pursuant to sub-subparagraph 1.e. or \$5,000, or, if  
2212 at least 20 percent of the employees of the business are

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2213 residents of an enterprise zone, excluding temporary and part-  
 2214 time employees, the amount of refund may not exceed the lesser  
 2215 of 97 percent of the sales tax paid on the cost of the building  
 2216 materials or \$10,000. A refund shall be made within 30 days  
 2217 after formal approval by the department of the application for  
 2218 the refund.

2219 6. The department shall adopt rules governing the manner  
 2220 and form of refund applications and may establish guidelines as  
 2221 to the requisites for an affirmative showing of qualification  
 2222 for exemption under this paragraph.

2223 7. The department shall deduct an amount equal to 10  
 2224 percent of each refund granted under this paragraph from the  
 2225 amount transferred into the Local Government Half-cent Sales Tax  
 2226 Clearing Trust Fund pursuant to s. 212.20 for the county area in  
 2227 which the rehabilitated real property is located and shall  
 2228 transfer that amount to the General Revenue Fund.

2229 8. For the purposes of the exemption provided in this  
 2230 paragraph, the term:

2231 a. "Building materials" means tangible personal property  
 2232 that becomes a component part of improvements to real property.

2233 b. "Real property" has the same meaning as provided in s.  
 2234 192.001(12), except that the term does not include a condominium  
 2235 parcel or condominium property as defined in s. 718.103.

2236 c. "Rehabilitation of real property" means the  
 2237 reconstruction, renovation, restoration, rehabilitation,  
 2238 construction, or expansion of improvements to real property.

2239 d. "Substantially completed" has the same meaning as  
 2240 provided in s. 192.042(1).



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2241 9. This paragraph expires on the date specified in s.  
 2242 290.016 for the expiration of the Florida Enterprise Zone Act.

2243 Section 49. For the purpose of incorporating the amendment  
 2244 made by this act to section 290.016, Florida Statutes, in a  
 2245 reference thereto, subsection (12) of section 212.096, Florida  
 2246 Statutes, is reenacted to read:

2247 212.096 Sales, rental, storage, use tax; enterprise zone  
 2248 jobs credit against sales tax.—

2249 (12) This section, except for subsection (11), expires on  
 2250 the date specified in s. 290.016 for the expiration of the  
 2251 Florida Enterprise Zone Act.

2252 Section 50. For the purpose of incorporating the amendment  
 2253 made by this act to section 290.016, Florida Statutes, in  
 2254 references thereto, paragraph (c) of subsection (6) and  
 2255 paragraph (c) of subsection (7) of section 220.02, Florida  
 2256 Statutes, are reenacted to read:

2257 220.02 Legislative intent.—

2258 (6)

2259 (c) This subsection expires on the date specified in s.  
 2260 290.016 for the expiration of the Florida Enterprise Zone Act.

2261 (7)

2262 (c) This subsection expires on the date specified in s.  
 2263 290.016 for the expiration of the Florida Enterprise Zone Act.

2264 Section 51. For the purpose of incorporating the amendment  
 2265 made by this act to section 290.016, Florida Statutes, in  
 2266 references thereto, subsection (1) of section 220.03, Florida  
 2267 Statutes, is reenacted to read:

2268 220.03 Definitions.—

2269 (1) SPECIFIC TERMS.—When used in this code, and when not  
 2270 otherwise distinctly expressed or manifestly incompatible with  
 2271 the intent thereof, the following terms shall have the following  
 2272 meanings:

2273 (a) "Ad valorem taxes paid" means 96 percent of property  
 2274 taxes levied for operating purposes and does not include  
 2275 interest, penalties, or discounts foregone. In addition, the  
 2276 term "ad valorem taxes paid," for purposes of the credit in s.  
 2277 220.182, means the ad valorem tax paid on new or additional real  
 2278 or personal property acquired to establish a new business or  
 2279 facilitate a business expansion, including pollution and waste  
 2280 control facilities, or any part thereof, and including one or  
 2281 more buildings or other structures, machinery, fixtures, and  
 2282 equipment. This paragraph expires on the date specified in s.  
 2283 290.016 for the expiration of the Florida Enterprise Zone Act.

2284 (b) "Affiliated group of corporations" means two or more  
 2285 corporations which constitute an affiliated group of  
 2286 corporations as defined in s. 1504(a) of the Internal Revenue  
 2287 Code.

2288 (c) "Business" or "business firm" means any business  
 2289 entity authorized to do business in this state as defined in  
 2290 paragraph (e), and any bank or savings and loan association as  
 2291 defined in s. 220.62, subject to the tax imposed by the  
 2292 provisions of this chapter. This paragraph expires on the date  
 2293 specified in s. 290.016 for the expiration of the Florida  
 2294 Enterprise Zone Act.

2295 (d) "Community contribution" means the grant by a business  
 2296 firm of any of the following items:

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- 2297 | 1. Cash or other liquid assets.
- 2298 | 2. Real property.
- 2299 | 3. Goods or inventory.
- 2300 | 4. Other physical resources as identified by the
- 2301 | department.

2302 |  
 2303 | This paragraph expires on the date specified in s. 290.016 for  
 2304 | the expiration of the Florida Enterprise Zone Act.

2305 | (e) "Corporation" includes all domestic corporations;  
 2306 | foreign corporations qualified to do business in this state or  
 2307 | actually doing business in this state; joint-stock companies;  
 2308 | limited liability companies, under chapter 608; common-law  
 2309 | declarations of trust, under chapter 609; corporations not for  
 2310 | profit, under chapter 617; agricultural cooperative marketing  
 2311 | associations, under chapter 618; professional service  
 2312 | corporations, under chapter 621; foreign unincorporated  
 2313 | associations, under chapter 622; private school corporations,  
 2314 | under chapter 623; foreign corporations not for profit which are  
 2315 | carrying on their activities in this state; and all other  
 2316 | organizations, associations, legal entities, and artificial  
 2317 | persons which are created by or pursuant to the statutes of this  
 2318 | state, the United States, or any other state, territory,  
 2319 | possession, or jurisdiction. The term "corporation" does not  
 2320 | include proprietorships, even if using a fictitious name;  
 2321 | partnerships of any type, as such; limited liability companies  
 2322 | that are taxable as partnerships for federal income tax  
 2323 | purposes; state or public fairs or expositions, under chapter  
 2324 | 616; estates of decedents or incompetents; testamentary trusts;

2325 or private trusts.

2326 (f) "Department" means the Department of Revenue of this  
2327 state.

2328 (g) "Director" means the executive director of the  
2329 Department of Revenue and, when there has been an appropriate  
2330 delegation of authority, the executive director's delegate.

2331 (h) "Earned," "accrued," "paid," or "incurred" shall be  
2332 construed according to the method of accounting upon the basis  
2333 of which a taxpayer's income is computed under this code.

2334 (i) "Emergency," as used in s. 220.02 and in paragraph (u)  
2335 of this subsection, means occurrence of widespread or severe  
2336 damage, injury, or loss of life or property proclaimed pursuant  
2337 to s. 14.022 or declared pursuant to s. 252.36. This paragraph  
2338 expires on the date specified in s. 290.016 for the expiration  
2339 of the Florida Enterprise Zone Act.

2340 (j) "Enterprise zone" means an area in the state  
2341 designated pursuant to s. 290.0065. This paragraph expires on  
2342 the date specified in s. 290.016 for the expiration of the  
2343 Florida Enterprise Zone Act.

2344 (k) "Expansion of an existing business," for the purposes  
2345 of the enterprise zone property tax credit, means any business  
2346 entity authorized to do business in this state as defined in  
2347 paragraph (e), and any bank or savings and loan association as  
2348 defined in s. 220.62, subject to the tax imposed by the  
2349 provisions of this chapter, located in an enterprise zone, which  
2350 expands by or through additions to real and personal property  
2351 and which establishes five or more new jobs to employ five or  
2352 more additional full-time employees at such location. This

2353 paragraph expires on the date specified in s. 290.016 for the  
 2354 expiration of the Florida Enterprise Zone Act.

2355 (l) "Fiscal year" means an accounting period of 12 months  
 2356 or less ending on the last day of any month other than December  
 2357 or, in the case of a taxpayer with an annual accounting period  
 2358 of 52-53 weeks under s. 441(f) of the Internal Revenue Code, the  
 2359 period determined under that subsection.

2360 (m) "Includes" or "including," when used in a definition  
 2361 contained in this code, shall not be deemed to exclude other  
 2362 things otherwise within the meaning of the term defined.

2363 (n) "Internal Revenue Code" means the United States  
 2364 Internal Revenue Code of 1986, as amended and in effect on  
 2365 January 1, 2011, except as provided in subsection (3).

2366 (o) "Local government" means any county or incorporated  
 2367 municipality in the state. This paragraph expires on the date  
 2368 specified in s. 290.016 for the expiration of the Florida  
 2369 Enterprise Zone Act.

2370 (p) "New business," for the purposes of the enterprise  
 2371 zone property tax credit, means any business entity authorized  
 2372 to do business in this state as defined in paragraph (e), or any  
 2373 bank or savings and loan association as defined in s. 220.62,  
 2374 subject to the tax imposed by the provisions of this chapter,  
 2375 first beginning operations on a site located in an enterprise  
 2376 zone and clearly separate from any other commercial or  
 2377 industrial operations owned by the same entity, bank, or savings  
 2378 and loan association and which establishes five or more new jobs  
 2379 to employ five or more additional full-time employees at such  
 2380 location. This paragraph expires on the date specified in s.

2381 290.016 for the expiration of the Florida Enterprise Zone Act.

2382 (q) "New employee," for the purposes of the enterprise  
 2383 zone jobs credit, means a person residing in an enterprise zone  
 2384 or a participant in the welfare transition program who is  
 2385 employed at a business located in an enterprise zone who begins  
 2386 employment in the operations of the business after July 1, 1995,  
 2387 and who has not been previously employed full time within the  
 2388 preceding 12 months by the business or a successor business  
 2389 claiming the credit pursuant to s. 220.181. A person shall be  
 2390 deemed to be employed by such a business if the person performs  
 2391 duties in connection with the operations of the business on a  
 2392 full-time basis, provided she or he is performing such duties  
 2393 for an average of at least 36 hours per week each month. The  
 2394 person must be performing such duties at a business site located  
 2395 in an enterprise zone. This paragraph expires on the date  
 2396 specified in s. 290.016 for the expiration of the Florida  
 2397 Enterprise Zone Act.

2398 (r) "Nonbusiness income" means rents and royalties from  
 2399 real or tangible personal property, capital gains, interest,  
 2400 dividends, and patent and copyright royalties, to the extent  
 2401 that they do not arise from transactions and activities in the  
 2402 regular course of the taxpayer's trade or business. The term  
 2403 "nonbusiness income" does not include income from tangible and  
 2404 intangible property if the acquisition, management, and  
 2405 disposition of the property constitute integral parts of the  
 2406 taxpayer's regular trade or business operations, or any amounts  
 2407 which could be included in apportionable income without  
 2408 violating the due process clause of the United States

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2409 Constitution. For purposes of this definition, "income" means  
2410 gross receipts less all expenses directly or indirectly  
2411 attributable thereto. Functionally related dividends are  
2412 presumed to be business income.

2413 (s) "Partnership" includes a syndicate, group, pool, joint  
2414 venture, or other unincorporated organization through or by  
2415 means of which any business, financial operation, or venture is  
2416 carried on, including a limited partnership; and the term  
2417 "partner" includes a member having a capital or a profits  
2418 interest in a partnership.

2419 (t) "Project" means any activity undertaken by an eligible  
2420 sponsor, as defined in s. 220.183(2)(c), which is designed to  
2421 construct, improve, or substantially rehabilitate housing that  
2422 is affordable to low-income or very-low-income households as  
2423 defined in s. 420.9071(19) and (28); designed to provide  
2424 commercial, industrial, or public resources and facilities; or  
2425 designed to improve entrepreneurial and job-development  
2426 opportunities for low-income persons. A project may be the  
2427 investment necessary to increase access to high-speed broadband  
2428 capability in rural communities with enterprise zones, including  
2429 projects that result in improvements to communications assets  
2430 that are owned by a business. A project may include the  
2431 provision of museum educational programs and materials that are  
2432 directly related to any project approved between January 1,  
2433 1996, and December 31, 1999, and located in an enterprise zone  
2434 designated pursuant to s. 290.0065. This paragraph does not  
2435 preclude projects that propose to construct or rehabilitate low-  
2436 income or very-low-income housing on scattered sites. With

2437 | respect to housing, contributions may be used to pay the  
 2438 | following eligible project-related activities:  
 2439 |       1. Project development, impact, and management fees for  
 2440 | low-income or very-low-income housing projects;  
 2441 |       2. Down payment and closing costs for eligible persons, as  
 2442 | defined in s. 420.9071(19) and (28);  
 2443 |       3. Administrative costs, including housing counseling and  
 2444 | marketing fees, not to exceed 10 percent of the community  
 2445 | contribution, directly related to low-income or very-low-income  
 2446 | projects; and  
 2447 |       4. Removal of liens recorded against residential property  
 2448 | by municipal, county, or special-district local governments when  
 2449 | satisfaction of the lien is a necessary precedent to the  
 2450 | transfer of the property to an eligible person, as defined in s.  
 2451 | 420.9071(19) and (28), for the purpose of promoting home  
 2452 | ownership. Contributions for lien removal must be received from  
 2453 | a nonrelated third party.

2454 |  
 2455 | The provisions of this paragraph shall expire and be void on  
 2456 | June 30, 2015.

2457 |       (u) "Rebuilding of an existing business" means replacement  
 2458 | or restoration of real or tangible property destroyed or damaged  
 2459 | in an emergency, as defined in paragraph (i), after July 1,  
 2460 | 1995, in an enterprise zone, by a business entity authorized to  
 2461 | do business in this state as defined in paragraph (e), or a bank  
 2462 | or savings and loan association as defined in s. 220.62, subject  
 2463 | to the tax imposed by the provisions of this chapter, located in  
 2464 | the enterprise zone. This paragraph expires on the date



2465 specified in s. 290.016 for the expiration of the Florida  
 2466 Enterprise Zone Act.

2467 (v) "Regulations" includes rules promulgated, and forms  
 2468 prescribed, by the department.

2469 (w) "Returns" includes declarations of estimated tax  
 2470 required under this code.

2471 (x) "State," when applied to a jurisdiction other than  
 2472 Florida, means any state of the United States, the District of  
 2473 Columbia, the Commonwealth of Puerto Rico, any territory or  
 2474 possession of the United States, and any foreign country, or any  
 2475 political subdivision of any of the foregoing.

2476 (y) "Taxable year" means the calendar or fiscal year upon  
 2477 the basis of which net income is computed under this code,  
 2478 including, in the case of a return made for a fractional part of  
 2479 a year, the period for which such return is made.

2480 (z) "Taxpayer" means any corporation subject to the tax  
 2481 imposed by this code, and includes all corporations for which a  
 2482 consolidated return is filed under s. 220.131. However,  
 2483 "taxpayer" does not include a corporation having no individuals  
 2484 (including individuals employed by an affiliate) receiving  
 2485 compensation in this state as defined in s. 220.15 when the only  
 2486 property owned or leased by said corporation (including an  
 2487 affiliate) in this state is located at the premises of a printer  
 2488 with which it has contracted for printing, if such property  
 2489 consists of the final printed product, property which becomes a  
 2490 part of the final printed product, or property from which the  
 2491 printed product is produced.

2492 (aa) "Functionally related dividends" include the

2493 following types of dividends:

2494 1. Those received from a subsidiary of which the voting  
 2495 stock is more than 50 percent owned or controlled by the  
 2496 taxpayer or members of its affiliated group and which is engaged  
 2497 in the same general line of business.

2498 2. Those received from any corporation which is either a  
 2499 significant source of supply for the taxpayer or its affiliated  
 2500 group or a significant purchaser of the output of the taxpayer  
 2501 or its affiliated group, or which sells a significant part of  
 2502 its output or obtains a significant part of its raw materials or  
 2503 input from the taxpayer or its affiliated group. "Significant"  
 2504 means an amount of 15 percent or more.

2505 3. Those resulting from the investment of working capital  
 2506 or some other purpose in furtherance of the taxpayer or its  
 2507 affiliated group.

2508  
 2509 However, dividends not otherwise subject to tax under this  
 2510 chapter are excluded.

2511 (bb) "Child care facility startup costs" means  
 2512 expenditures for substantial renovation, equipment, including  
 2513 playground equipment and kitchen appliances and cooking  
 2514 equipment, real property, including land and improvements, and  
 2515 for reduction of debt, made in connection with a child care  
 2516 facility as defined by s. 402.302, or any facility providing  
 2517 daily care to children who are mildly ill, which is located in  
 2518 this state on the taxpayer's premises and used by the employees  
 2519 of the taxpayer.

2520 (cc) "Operation of a child care facility" means operation

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2521 of a child care facility as defined by s. 402.302, or any  
 2522 facility providing daily care to children who are mildly ill,  
 2523 which is located in this state within 5 miles of at least one  
 2524 place of business of the taxpayer and which is used by the  
 2525 employees of the taxpayer.

2526 (dd) "Citrus processing company" means a corporation  
 2527 which, during the 60-month period ending on December 31, 1997,  
 2528 had derived more than 50 percent of its total gross receipts  
 2529 from the processing of citrus products and the manufacture of  
 2530 juices.

2531 (ee) "New job has been created" means that, on the date of  
 2532 application, the total number of full-time jobs is greater than  
 2533 the total was 12 months prior to that date, as demonstrated to  
 2534 the department by a business located in the enterprise zone.

2535 (ff) "Job" means a full-time position, as consistent with  
 2536 terms used by the Department of Economic Opportunity and the  
 2537 United States Department of Labor for purposes of unemployment  
 2538 compensation tax administration and employment estimation  
 2539 resulting directly from business operations in this state. The  
 2540 term may not include a temporary construction job involved with  
 2541 the construction of facilities or any job that has previously  
 2542 been included in any application for tax credits under s.  
 2543 212.096. The term also includes employment of an employee leased  
 2544 from an employee leasing company licensed under chapter 468 if  
 2545 the employee has been continuously leased to the employer for an  
 2546 average of at least 36 hours per week for more than 6 months.

2547 Section 52. For the purpose of incorporating the amendment  
 2548 made by this act to section 290.016, Florida Statutes, in

2549 references thereto, paragraph (a) of subsection (1) of section  
 2550 220.13, Florida Statutes, is reenacted to read:

2551 220.13 "Adjusted federal income" defined.—

2552 (1) The term "adjusted federal income" means an amount  
 2553 equal to the taxpayer's taxable income as defined in subsection  
 2554 (2), or such taxable income of more than one taxpayer as  
 2555 provided in s. 220.131, for the taxable year, adjusted as  
 2556 follows:

2557 (a) Additions.—There shall be added to such taxable  
 2558 income:

2559 1. The amount of any tax upon or measured by income,  
 2560 excluding taxes based on gross receipts or revenues, paid or  
 2561 accrued as a liability to the District of Columbia or any state  
 2562 of the United States which is deductible from gross income in  
 2563 the computation of taxable income for the taxable year.

2564 2. The amount of interest which is excluded from taxable  
 2565 income under s. 103(a) of the Internal Revenue Code or any other  
 2566 federal law, less the associated expenses disallowed in the  
 2567 computation of taxable income under s. 265 of the Internal  
 2568 Revenue Code or any other law, excluding 60 percent of any  
 2569 amounts included in alternative minimum taxable income, as  
 2570 defined in s. 55(b)(2) of the Internal Revenue Code, if the  
 2571 taxpayer pays tax under s. 220.11(3).

2572 3. In the case of a regulated investment company or real  
 2573 estate investment trust, an amount equal to the excess of the  
 2574 net long-term capital gain for the taxable year over the amount  
 2575 of the capital gain dividends attributable to the taxable year.

2576 4. That portion of the wages or salaries paid or incurred

2577 for the taxable year which is equal to the amount of the credit  
 2578 allowable for the taxable year under s. 220.181. This  
 2579 subparagraph shall expire on the date specified in s. 290.016  
 2580 for the expiration of the Florida Enterprise Zone Act.

2581 5. That portion of the ad valorem school taxes paid or  
 2582 incurred for the taxable year which is equal to the amount of  
 2583 the credit allowable for the taxable year under s. 220.182. This  
 2584 subparagraph shall expire on the date specified in s. 290.016  
 2585 for the expiration of the Florida Enterprise Zone Act.

2586 6. The amount taken as a credit under s. 220.195 which is  
 2587 deductible from gross income in the computation of taxable  
 2588 income for the taxable year.

2589 7. That portion of assessments to fund a guaranty  
 2590 association incurred for the taxable year which is equal to the  
 2591 amount of the credit allowable for the taxable year.

2592 8. In the case of a nonprofit corporation which holds a  
 2593 pari-mutuel permit and which is exempt from federal income tax  
 2594 as a farmers' cooperative, an amount equal to the excess of the  
 2595 gross income attributable to the pari-mutuel operations over the  
 2596 attributable expenses for the taxable year.

2597 9. The amount taken as a credit for the taxable year under  
 2598 s. 220.1895.

2599 10. Up to nine percent of the eligible basis of any  
 2600 designated project which is equal to the credit allowable for  
 2601 the taxable year under s. 220.185.

2602 11. The amount taken as a credit for the taxable year  
 2603 under s. 220.1875. The addition in this subparagraph is intended  
 2604 to ensure that the same amount is not allowed for the tax

2605 | purposes of this state as both a deduction from income and a  
 2606 | credit against the tax. This addition is not intended to result  
 2607 | in adding the same expense back to income more than once.

2608 |         12. The amount taken as a credit for the taxable year  
 2609 | under s. 220.192.

2610 |         13. The amount taken as a credit for the taxable year  
 2611 | under s. 220.193.

2612 |         14. Any portion of a qualified investment, as defined in  
 2613 | s. 288.9913, which is claimed as a deduction by the taxpayer and  
 2614 | taken as a credit against income tax pursuant to s. 288.9916.

2615 |         15. The costs to acquire a tax credit pursuant to s.  
 2616 | 288.1254(5) that are deducted from or otherwise reduce federal  
 2617 | taxable income for the taxable year.

2618 |         16. The amount taken as a credit for the taxable year  
 2619 | pursuant to s. 220.194.

2620 |         17. The amount taken as a credit for the taxable year  
 2621 | under s. 220.196. The addition in this subparagraph is intended  
 2622 | to ensure that the same amount is not allowed for the tax  
 2623 | purposes of this state as both a deduction from income and a  
 2624 | credit against the tax. The addition is not intended to result  
 2625 | in adding the same expense back to income more than once.

2626 |         Section 53. For the purpose of incorporating the amendment  
 2627 | made by this act to section 290.016, Florida Statutes, in a  
 2628 | reference thereto, subsection (9) of section 220.181, Florida  
 2629 | Statutes, is reenacted to read:

2630 |             220.181 Enterprise zone jobs credit.—

2631 |             (9) This section, except paragraph (1)(c) and subsection  
 2632 | (8), expires on the date specified in s. 290.016 for the

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2633 expiration of the Florida Enterprise Zone Act, and a business  
2634 may not begin claiming the enterprise zone jobs credit after  
2635 that date; however, the expiration of this section does not  
2636 affect the operation of any credit for which a business has  
2637 qualified under this section before that date, or any  
2638 carryforward of unused credit amounts as provided in paragraph  
2639 (1) (c).

2640 Section 54. For the purpose of incorporating the amendment  
2641 made by this act to section 290.016, Florida Statutes, in a  
2642 reference thereto, subsection (14) of section 220.182, Florida  
2643 Statutes, is reenacted to read:

2644 220.182 Enterprise zone property tax credit.—

2645 (14) This section expires on the date specified in s.  
2646 290.016 for the expiration of the Florida Enterprise Zone Act,  
2647 and a business may not begin claiming the enterprise zone  
2648 property tax credit after that date; however, the expiration of  
2649 this section does not affect the operation of any credit for  
2650 which a business has qualified under this section before that  
2651 date, or any carryforward of unused credit amounts as provided  
2652 in paragraph (1) (b).

2653 Section 55. This act shall take effect July 1, 2012.