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LEGISLATIVE ACTION

Senate	.	House
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Floor: 1/AD/2R	.	Floor: SEN1/C
03/09/2012 01:48 PM	.	03/09/2012 04:02 PM
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The Committee on Budget (Alexander) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Paragraph (a) of subsection (2) of section
196.199, Florida Statutes, is amended to read:

196.199 Government property exemption.—

(2) Property owned by the following governmental units but
used by nongovernmental lessees shall only be exempt from
taxation under the following conditions:

(a) Leasehold interests in property of the United States,
of the state or any of its several political subdivisions, or of
municipalities, agencies, authorities, and other public bodies



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14 corporate of the state shall be exempt from ad valorem taxation
15 and the intangible tax pursuant to paragraph (b) only when the
16 lessee serves or performs a governmental, municipal, or public
17 purpose or function, as defined in s. 196.012(6). In all such
18 cases, all other interests in the leased property shall also be
19 exempt from ad valorem taxation. However, a leasehold interest
20 in property of the state may not be exempted from ad valorem
21 taxation when a nongovernmental lessee uses such property for
22 the operation of a multipurpose hazardous waste treatment
23 facility.

24 Section 2. The amendment to s. 196.199, Florida Statutes,
25 made by this act shall take effect upon this act becoming a law
26 and shall apply retroactively to all governmental leaseholds in
27 existence as of January 1, 2011. This section is intended to be
28 remedial in nature and does not create a right to a refund or
29 require any governmental entity to refund any tax, penalty, or
30 interest remitted to the Department of Revenue before the
31 effective date of this act.

32 Section 3. Paragraph (b) of subsection (2) of section
33 210.20, Florida Statutes, is amended, and paragraph (c) is added
34 to subsection (2) of that section, to read:

35 210.20 Employees and assistants; distribution of funds.—

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

40 ~~(b)1. Beginning January 1, 1999, and continuing for 10~~
41 ~~years thereafter, the division shall from month to month certify~~
42 ~~to the Chief Financial Officer the amount derived from the~~



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43 ~~eigarette tax imposed by s. 210.02, less the service charges~~
44 ~~provided for in s. 215.20 and less 0.9 percent of the amount~~
45 ~~derived from the cigarette tax imposed by s. 210.02, which shall~~
46 ~~be deposited into the Alcoholic Beverage and Tobacco Trust Fund,~~
47 ~~specifying an amount equal to 2.59 percent of the net~~
48 ~~collections, and that amount shall be paid to the Board of~~
49 ~~Directors of the H. Lee Moffitt Cancer Center and Research~~
50 ~~Institute, established under s. 1004.43, by warrant drawn by the~~
51 ~~Chief Financial Officer upon the State Treasury. These funds are~~
52 ~~hereby appropriated monthly out of the Cigarette Tax Collection~~
53 ~~Trust Fund, to be used for the purpose of constructing,~~
54 ~~furnishing, and equipping a cancer research facility at the~~
55 ~~University of South Florida adjacent to the H. Lee Moffitt~~
56 ~~Cancer Center and Research Institute. In fiscal years 1999-2000~~
57 ~~and thereafter with the exception of fiscal year 2008-2009, the~~
58 ~~appropriation to the H. Lee Moffitt Cancer Center and Research~~
59 ~~Institute authorized by this subparagraph shall not be less than~~
60 ~~the amount that would have been paid to the H. Lee Moffitt~~
61 ~~Cancer Center and Research Institute for fiscal year 1998-1999~~
62 ~~had payments been made for the entire fiscal year rather than~~
63 ~~for a 6-month period thereof.~~

64 ~~2. Beginning July 1, 2002, and continuing through June 30,~~
65 ~~2004, the division shall, in addition to the distribution~~
66 ~~authorized in subparagraph 1., from month to month certify to~~
67 ~~the Chief Financial Officer the amount derived from the~~
68 ~~eigarette tax imposed by s. 210.02, less the service charges~~
69 ~~provided for in s. 215.20 and less 0.9 percent of the amount~~
70 ~~derived from the cigarette tax imposed by s. 210.02, which shall~~
71 ~~be deposited into the Alcoholic Beverage and Tobacco Trust Fund,~~



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72 ~~specifying an amount equal to 0.2632 percent of the net~~
73 ~~collections, and that amount shall be paid to the Board of~~
74 ~~Directors of the H. Lee Moffitt Cancer Center and Research~~
75 ~~Institute, established under s. 1004.43, by warrant drawn by the~~
76 ~~Chief Financial Officer. Beginning July 1, 2004, and continuing~~
77 ~~through June 30, 2013 2020, the division shall, ~~in addition to~~~~
78 ~~the distribution authorized in subparagraph 1., from month to~~
79 ~~month certify to the Chief Financial Officer the amount derived~~
80 ~~from the cigarette tax imposed by s. 210.02, less the service~~
81 ~~charges provided for in s. 215.20 and less 0.9 percent of the~~
82 ~~amount derived from the cigarette tax imposed by s. 210.02,~~
83 ~~which shall be deposited into the Alcoholic Beverage and Tobacco~~
84 ~~Trust Fund, specifying an amount equal to 1.47 percent of the~~
85 ~~net collections, and that amount shall be paid to the Board of~~
86 ~~Directors of the H. Lee Moffitt Cancer Center and Research~~
87 ~~Institute, established under s. 1004.43, by warrant drawn by the~~
88 ~~Chief Financial Officer. Beginning July 1, 2013, and continuing~~
89 ~~through June 30, 2033, the division shall from month to month~~
90 ~~certify to the Chief Financial Officer the amount derived from~~
91 ~~the cigarette tax imposed by s. 210.02, less the service charges~~
92 ~~provided for in s. 215.20 and less 0.9 percent of the amount~~
93 ~~derived from the cigarette tax imposed by s. 210.02, which shall~~
94 ~~be deposited into the Alcoholic Beverage and Tobacco Trust Fund,~~
95 ~~specifying an amount equal to 2.75 percent of the net~~
96 ~~collections, and that amount shall be paid to the Board of~~
97 ~~Directors of the H. Lee Moffitt Cancer Center and Research~~
98 ~~Institute, established under s. 1004.43, by warrant drawn by the~~
99 ~~Chief Financial Officer. These funds are appropriated monthly~~
100 ~~out of the Cigarette Tax Collection Trust Fund, to be used for~~



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101 lawful purposes, including the purpose of constructing,
102 furnishing, and equipping, financing, operating, and maintaining
103 a cancer research and clinical and related facilities;
104 furnishing, equipping, operating, and maintaining other
105 properties owned or leased by facility at the University of
106 South Florida adjacent to the H. Lee Moffitt Cancer Center and
107 Research Institute; and paying costs incurred in connection with
108 purchasing, financing, operating, and maintaining such
109 equipment, facilities, and properties. In fiscal years 2004-2005
110 and thereafter, the appropriation to the H. Lee Moffitt Cancer
111 Center and Research Institute authorized by this subparagraph
112 shall not be less than the amount that would have been paid to
113 the H. Lee Moffitt Cancer Center and Research Institute in
114 fiscal year 2001-2002, had this subparagraph been in effect.

115 (c) Beginning July 1, 2013, and continuing through June 30,
116 2021, the division shall from month to month certify to the
117 Chief Financial Officer the amount derived from the cigarette
118 tax imposed by s. 210.02, less the service charges provided for
119 in s. 215.20 and less 0.9 percent of the amount derived from the
120 cigarette tax imposed by s. 210.02, which shall be deposited
121 into the Alcoholic Beverage and Tobacco Trust Fund, specifying
122 an amount equal to 1 percent of the net collections, and that
123 amount shall be deposited into the Biomedical Research Trust
124 Fund in the Department of Health. These funds are appropriated
125 annually in an amount not to exceed \$3 million from the
126 Biomedical Research Trust Fund for the Department of Health and
127 the Sanford-Burnham Medical Research Institute to work in
128 conjunction for the purpose of establishing activities and grant
129 opportunities in relation to biomedical research.



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130 Section 4. Section 210.201, Florida Statutes, is amended to
131 read:

132 210.201 H. Lee Moffitt Cancer Center and Research Institute
133 facilities ~~Cancer research facility at the University of South~~
134 ~~Florida~~; establishment; funding.—The Board of Directors of the
135 H. Lee Moffitt Cancer Center and Research Institute shall
136 construct, furnish, and equip, and shall covenant to complete,
137 the cancer research and clinical and related facilities of
138 ~~facility at the University of South Florida adjacent to the H.~~
139 Lee Moffitt Cancer Center and Research Institute funded with
140 proceeds from the Cigarette Tax Collection Trust Fund pursuant
141 to s. 210.20. Moneys transferred to the Board of Directors of
142 the H. Lee Moffitt Cancer Center and Research Institute pursuant
143 to s. 210.20 may ~~shall~~ be used to secure financing to pay costs
144 related to constructing, furnishing, ~~and~~ equipping, operating,
145 and maintaining ~~the~~ cancer research and clinical and related
146 facilities; furnishing, equipping, operating, and maintaining
147 other leased or owned properties; and paying costs incurred in
148 connection with purchasing, financing, operating, and
149 maintaining such equipment, facilities, and properties as
150 provided in s. 210.20 ~~facility~~. Such financing may include the
151 issuance of tax-exempt bonds or other forms of indebtedness by a
152 local authority, municipality, or county pursuant to parts II
153 and III of chapter 159. Such bonds shall not constitute state
154 bonds for purposes of s. 11, Art. VII of the State Constitution,
155 but shall constitute bonds of a "local agency," as defined in s.
156 159.27(4). The cigarette tax dollars pledged to facilities ~~this~~
157 ~~facility~~ pursuant to s. 210.20 may be replaced annually by the
158 Legislature from tobacco litigation settlement proceeds.



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159 Section 5. Section 211.3103, Florida Statutes, is amended
160 to read:

161 211.3103 Levy of tax on severance of phosphate rock; rate,
162 basis, and distribution of tax.—

163 (1) There is hereby levied an excise tax upon each every
164 person engaging in the business of severing phosphate rock from
165 the soils or waters of this state for commercial use. The tax
166 shall be collected, administered, and enforced by the
167 department.

168 (2) The tax rate shall be \$1.61 per ton severed, except for
169 the time period beginning January 1, 2015, until December 31,
170 2022, when the tax rate shall be \$1.80 per ton severed.

171 ~~(2) Beginning July 1, 2004, the proceeds of all taxes,~~
172 ~~interest, and penalties imposed under this section shall be paid~~
173 ~~into the State Treasury as follows:~~

174 ~~(a) The first \$10 million in revenue collected from the tax~~
175 ~~during each fiscal year shall be paid to the credit of the~~
176 ~~Conservation and Recreation Lands Trust Fund.~~

177 ~~(b) The remaining revenues collected from the tax during~~
178 ~~that fiscal year, after the required payment under paragraph~~
179 ~~(a), shall be paid into the State Treasury as follows:~~

180 ~~1. To the credit of the General Revenue Fund of the state,~~
181 ~~40.1 percent.~~

182 ~~2. For payment to counties in proportion to the number of~~
183 ~~tons of phosphate rock produced from a phosphate rock matrix~~
184 ~~located within such political boundary, 16.5 percent. The~~
185 ~~department shall distribute this portion of the proceeds~~
186 ~~annually based on production information reported by the~~
187 ~~producers on the annual returns for the taxable year. Any such~~



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188 ~~proceeds received by a county shall be used only for phosphate-~~
189 ~~related expenses.~~

190 ~~3. For payment to counties that have been designated a~~
191 ~~rural area of critical economic concern pursuant to s. 288.0656~~
192 ~~in proportion to the number of tons of phosphate rock produced~~
193 ~~from a phosphate rock matrix located within such political~~
194 ~~boundary, 13 percent. The department shall distribute this~~
195 ~~portion of the proceeds annually based on production information~~
196 ~~reported by the producers on the annual returns for the taxable~~
197 ~~year. Payments under this subparagraph shall be made to the~~
198 ~~counties unless the Legislature by special act creates a local~~
199 ~~authority to promote and direct the economic development of the~~
200 ~~county. If such authority exists, payments shall be made to that~~
201 ~~authority.~~

202 ~~4. To the credit of the Phosphate Research Trust Fund in~~
203 ~~the Division of Universities of the Department of Education, 9.3~~
204 ~~percent.~~

205 ~~5. To the credit of the Minerals Trust Fund, 10.7 percent.~~

206 ~~6. To the credit of the Nonmandatory Land Reclamation Trust~~
207 ~~Fund, 10.4 percent.~~

208 ~~(3) Beginning July 1, 2003, and annually thereafter, the~~
209 ~~Department of Environmental Protection may use up to \$2 million~~
210 ~~of the funds in the Nonmandatory Land Reclamation Trust Fund to~~
211 ~~purchase a surety bond or a policy of insurance, the proceeds of~~
212 ~~which would pay the cost of restoration, reclamation, and~~
213 ~~cleanup of any phosphogypsum stack system and phosphate mining~~
214 ~~activities in the event that an operator or permittee thereof~~
215 ~~has been subject to a final order of bankruptcy and all funds~~
216 ~~available therefrom are determined to be inadequate to~~



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217 ~~accomplish such restoration, reclamation, and cleanup. This~~
218 ~~section does not imply that such operator or permittee is~~
219 ~~thereby relieved of its obligations or relieved of any~~
220 ~~liabilities pursuant to any other remedies at law,~~
221 ~~administrative remedies, statutory remedies, or remedies~~
222 ~~pursuant to bankruptcy law. The department shall adopt rules to~~
223 ~~implement this subsection, including the purchase and oversight~~
224 ~~of the bond or policy.~~

225 ~~(4) Funds distributed pursuant to subparagraphs (2) (b) 3.~~
226 ~~and (11) (e) 4. shall be used for:~~

227 ~~(a) Planning, preparing, and financing of infrastructure~~
228 ~~projects for job creation and capital investment, especially~~
229 ~~those related to industrial and commercial sites. Infrastructure~~
230 ~~investments may include the following public or public-private~~
231 ~~partnership facilities: stormwater systems, telecommunications~~
232 ~~facilities, roads or other remedies to transportation~~
233 ~~impediments, nature-based tourism facilities, or other physical~~
234 ~~requirements necessary to facilitate trade and economic~~
235 ~~development activities.~~

236 ~~(b) Maximizing the use of federal, local, and private~~
237 ~~resources, including, but not limited to, those available under~~
238 ~~the Small Cities Community Development Block Grant Program.~~

239 ~~(c) Projects that improve inadequate infrastructure that~~
240 ~~has resulted in regulatory action that prohibits economic or~~
241 ~~community growth, if such projects are related to specific job~~
242 ~~creation or job retention opportunities.~~

243 ~~(5) Beginning January 1, 2004, the tax rate shall be the~~
244 ~~base rate of \$1.62 per ton severed.~~

245 ~~(6) Beginning January 1, 2005, and annually thereafter, the~~



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246 ~~tax rate shall be the base rate times the base rate adjustment~~
247 ~~for the tax year as calculated by the department in accordance~~
248 ~~with subsection (8).~~

249 ~~(3)(7)~~ The excise tax levied by this section applies shall
250 ~~apply~~ to the total production of the producer during the taxable
251 year, measured on the basis of bone-dry tons produced at the
252 point of severance.

253 ~~(8)(a) On or before March 30, 2004, and annually~~
254 ~~thereafter, the department shall calculate the base rate~~
255 ~~adjustment, if any, for phosphate rock based on the change in~~
256 ~~the unadjusted annual producer price index for the prior~~
257 ~~calendar year in relation to the unadjusted annual producer~~
258 ~~price index for calendar year 1999.~~

259 ~~(b) For the purposes of determining the base rate~~
260 ~~adjustment for any year, the base rate adjustment shall be a~~
261 ~~fraction, the numerator of which is the unadjusted annual~~
262 ~~producer price index for the prior calendar year and the~~
263 ~~denominator of which is the unadjusted annual producer price~~
264 ~~index for calendar year 1999.~~

265 ~~(c) The department shall provide the base rate, the base~~
266 ~~rate adjustment, and the resulting tax rate to affected~~
267 ~~producers by written notice on or before April 15 of the current~~
268 ~~year.~~

269 ~~(d) If the producer price index for phosphate rock is~~
270 ~~substantially revised, the department shall make appropriate~~
271 ~~adjustment in the method used to compute the base rate~~
272 ~~adjustment under this subsection which will produce results~~
273 ~~reasonably consistent with the result that would have been~~
274 ~~obtained if the producer price index for phosphate rock had not~~



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275 ~~been revised. However, the tax rate shall not be less than \$1.51~~
276 ~~per ton severed.~~

277 ~~(c) If the producer price index for phosphate rock is~~
278 ~~discontinued, a comparable index shall be selected by the~~
279 ~~department and adopted by rule.~~

280 ~~(4)~~⁽⁹⁾ The excise tax levied on the severance of phosphate
281 rock ~~is shall be~~ in addition to any ad valorem taxes levied upon
282 the separately assessed mineral interest in the real property
283 upon which the site of severance is located, or any other tax,
284 permit, or license fee imposed by the state or its political
285 subdivisions.

286 ~~(5)~~⁽¹⁰⁾ The tax levied by this section shall be collected
287 in the manner prescribed in s. 211.33.

288 ~~(11) (a) Beginning July 1, 2008, there is hereby levied a~~
289 ~~surcharge of \$1.38 per ton severed in addition to the excise tax~~
290 ~~levied by this section. The surcharge shall be levied until the~~
291 ~~last day of the calendar quarter in which the total revenue~~
292 ~~generated by the surcharge equals \$60 million. Revenues derived~~
293 ~~from the surcharge shall be deposited into the Nonmandatory Land~~
294 ~~Reclamation Trust Fund and shall be exempt from the general~~
295 ~~revenue service charge provided in s. 215.20. Revenues derived~~
296 ~~from the surcharge shall be used to augment funds appropriated~~
297 ~~for the rehabilitation, management, and closure of the Piney~~
298 ~~Point and Mulberry sites and for approved reclamation of~~
299 ~~nonmandatory lands in accordance with chapter 378. A minimum of~~
300 ~~75 percent of the revenues from the surcharge shall be dedicated~~
301 ~~to the Piney Point and Mulberry sites.~~

302 ~~(b) Beginning July 1, 2008, the excise tax rate shall be~~
303 ~~\$1.945 per ton severed and the base rate adjustment provided in~~



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304 ~~subsection (6) shall not apply.~~
305 ~~(c)1. Beginning July 1 of the 2010-2011 fiscal year, the~~
306 ~~tax rate shall be the base rate of \$1.71 per ton severed.~~
307 ~~2. Beginning July 1 of the 2011-2012 fiscal year, the tax~~
308 ~~rate shall be the base rate of \$1.61 per ton severed.~~
309 ~~3. The base rate adjustment provided in subsection (6)~~
310 ~~shall not apply until the conditions of paragraph (d) are met.~~
311 ~~(d) Beginning July 1 of the fiscal year following the date~~
312 ~~on which a taxpayer's surcharge offset equals or exceeds the~~
313 ~~total amount of surcharge remitted by such taxpayer under~~
314 ~~paragraph (a), and each year thereafter, the excise tax rate~~
315 ~~levied on such taxpayer shall be adjusted as provided in~~
316 ~~subsection (6). The surcharge offset for each taxpayer is an~~
317 ~~amount calculated by the department equal to the cumulative~~
318 ~~difference between the amount of excise tax that would have been~~
319 ~~collected under subsections (5) and (6) and the excise tax~~
320 ~~collected under subparagraphs (c)1. and 2. from such taxpayer.~~
321 ~~(c) Beginning July 1 of the 2010-2011 fiscal year, the~~
322 ~~proceeds of all taxes, interest, and penalties imposed under~~
323 ~~this section shall be exempt from the general revenue service~~
324 ~~charge provided in s. 215.20, and shall be paid into the State~~
325 ~~Treasury as follows:~~
326 ~~1. To the credit of the Conservation and Recreation Lands~~
327 ~~Trust Fund, 21.9 percent.~~
328 ~~2. To the credit of the General Revenue Fund of the state,~~
329 ~~37.1 percent.~~
330 ~~3. For payment to counties in proportion to the number of~~
331 ~~tons of phosphate rock produced from a phosphate rock matrix~~
332 ~~located within such political boundary, 12 percent. The~~



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333 ~~department shall distribute this portion of the proceeds~~
334 ~~annually based on production information reported by the~~
335 ~~producers on the annual returns for the taxable year. Any such~~
336 ~~proceeds received by a county shall be used only for phosphate-~~
337 ~~related expenses.~~

338 ~~4. For payment to counties that have been designated a~~
339 ~~rural area of critical economic concern pursuant to s. 288.0656~~
340 ~~in proportion to the number of tons of phosphate rock produced~~
341 ~~from a phosphate rock matrix located within such political~~
342 ~~boundary, 9.4 percent. The department shall distribute this~~
343 ~~portion of the proceeds annually based on production information~~
344 ~~reported by the producers on the annual returns for the taxable~~
345 ~~year. Payments under this subparagraph shall be made to the~~
346 ~~counties unless the Legislature by special act creates a local~~
347 ~~authority to promote and direct the economic development of the~~
348 ~~county. If such authority exists, payments shall be made to that~~
349 ~~authority.~~

350 ~~5. To the credit of the Nonmandatory Land Reclamation Trust~~
351 ~~Fund, 5.8 percent.~~

352 ~~6. To the credit of the Phosphate Research Trust Fund in~~
353 ~~the Division of Universities of the Department of Education, 5.8~~
354 ~~percent.~~

355 ~~7. To the credit of the Minerals Trust Fund, 8.0 percent.~~

356 (6) (a) (f) Beginning July 1 of the 2011-2012 fiscal year,
357 the proceeds of all taxes, interest, and penalties imposed under
358 this section are exempt from the general revenue service charge
359 provided in s. 215.20, and such proceeds shall be paid into the
360 State Treasury as follows:

361 1. To the credit of the Conservation and Recreation Lands



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362 Trust Fund, 25.5 percent.

363 2. To the credit of the General Revenue Fund of the state,
364 35.7 percent.

365 3. For payment to counties in proportion to the number of
366 tons of phosphate rock produced from a phosphate rock matrix
367 located within such political boundary, 12.8 percent. The
368 department shall distribute this portion of the proceeds
369 annually based on production information reported by the
370 producers on the annual returns for the taxable year. Any such
371 proceeds received by a county shall be used only for phosphate-
372 related expenses.

373 4. For payment to counties that have been designated as a
374 rural area of critical economic concern pursuant to s. 288.0656
375 in proportion to the number of tons of phosphate rock produced
376 from a phosphate rock matrix located within such political
377 boundary, 10.0 percent. The department shall distribute this
378 portion of the proceeds annually based on production information
379 reported by the producers on the annual returns for the taxable
380 year. Payments under this subparagraph shall be made to the
381 counties unless the Legislature by special act creates a local
382 authority to promote and direct the economic development of the
383 county. If such authority exists, payments shall be made to that
384 authority.

385 5. To the credit of the Nonmandatory Land Reclamation Trust
386 Fund, 6.2 percent.

387 6. To the credit of the Phosphate Research Trust Fund in
388 the Division of Universities of the Department of Education, 6.2
389 percent.

390 7. To the credit of the Minerals Trust Fund, 3.6 percent.



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391 (b) Notwithstanding paragraph (a), from January 1, 2015,
392 until December 31, 2022, the proceeds of all taxes, interest,
393 and penalties imposed under this section are exempt from the
394 general revenue service charge provided in s. 215.20, and such
395 proceeds shall be paid to the State Treasury as follows:

396 1. To the credit of the Conservation and Recreation Lands
397 Trust Fund, 22.8 percent.

398 2. To the credit of the General Revenue Fund of the state,
399 31.9 percent.

400 3. For payment to counties pursuant to subparagraph (a)3.,
401 11.5 percent.

402 4. For payment to counties pursuant to subparagraph (a)4.,
403 8.9 percent.

404 5. To the credit of the Nonmandatory Land Reclamation Trust
405 Fund, 16.1 percent.

406 6. To the credit of the Phosphate Research Trust Fund in
407 the Division of Universities of the Department of Education, 5.6
408 percent.

409 7. To the credit of the Minerals Trust Fund, 3.2 percent.

410 (c) ~~(g)~~ For purposes of this section, "phosphate-related
411 expenses" means those expenses that provide for infrastructure
412 or services in support of the phosphate industry, reclamation or
413 restoration of phosphate lands, community infrastructure on such
414 reclaimed lands, and similar expenses directly related to
415 support of the industry.

416 Section 6. Paragraph (b) of subsection (1) of section
417 211.02, Florida Statutes, is amended, present subsections (4)
418 and (5) of that section are renumbered as subsections (5) and
419 (6), respectively, and a new subsection (4) is added to that



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420 section, to read:

421 211.02 Oil production tax; basis and rate of tax; tertiary
422 oil and mature field recovery oil.—An excise tax is hereby
423 levied upon every person who severs oil in the state for sale,
424 transport, storage, profit, or commercial use. Except as
425 otherwise provided in this part, the tax is levied on the basis
426 of the entire production of oil in this state, including any
427 royalty interest. Such tax shall accrue at the time the oil is
428 severed and shall be a lien on production regardless of the
429 place of sale, to whom sold, or by whom used, and regardless of
430 the fact that delivery of the oil may be made outside the state.

431 (1) The amount of tax shall be measured by the value of the
432 oil produced and saved or sold during a month. The value of oil
433 shall be taxed at the following rates:

434 (b) Tertiary oil and mature field recovery oil:

435 1. One percent of the gross value of oil on the value of
436 oil \$60 dollars and below;

437 2. Seven percent of the gross value of oil on the value of
438 oil above \$60 and below \$80; and

439 3. Nine percent of the gross value of oil on the value of
440 oil \$80 and above.

441 (4) As used in this section, the term "mature field
442 recovery oil" means the barrels of oil recovered from new wells
443 that begin production after July 1, 2012, in fields that were
444 discovered prior to 1981.

445 Section 7. Subsection (2) of section 211.06, Florida
446 Statutes, is amended to read:

447 211.06 Oil and Gas Tax Trust Fund; distribution of tax
448 proceeds.—All taxes, interest, and penalties imposed under this



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449 part shall be collected by the department and placed in a
450 special fund designated the "Oil and Gas Tax Trust Fund."

451 (2) ~~Beginning July 1, 1995,~~ The remaining proceeds in the
452 Oil and Gas Tax Trust Fund shall be distributed monthly by the
453 department and shall be paid into the State Treasury as follows:

454 (a) To the credit of the General Revenue Fund of the state:

455 1. Seventy-five percent of the proceeds from the oil
456 production tax imposed under s. 211.02(1)(c).

457 2. Sixty-three ~~Sixty-seven~~ and one-half percent of the
458 proceeds from the tax on small well oil, ~~and~~ tertiary oil, and
459 mature field recovery oil imposed under s. 211.02(1)(a) and (b).

460 3. Sixty-seven and one-half percent of the proceeds from
461 the tax on gas imposed under s. 211.025.

462 4. Sixty-seven and one-half percent of the proceeds of the
463 tax on sulfur imposed under s. 211.026.

464 (b) To the credit of the general revenue fund of the board
465 of county commissioners of the county where produced, subject to
466 the service charge imposed under chapter 215:

467 1. Twelve and one-half percent of the proceeds from the tax
468 on oil imposed under s. 211.02(1)(c).

469 2. Twenty percent of the proceeds from the tax on small
470 well oil, ~~and~~ tertiary oil, and mature field recovery oil
471 imposed under s. 211.02(1)(a) and (b).

472 3. Twenty percent of the proceeds from the tax on gas
473 imposed under s. 211.025.

474 4. Twenty percent of the proceeds from the tax on sulfur
475 imposed under s. 211.026.

476 (c) To the credit of the Minerals Trust Fund:

477 1. Twelve and one-half percent of the proceeds from the tax



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478 on oil imposed under s. 211.02(1)(c).

479 2. ~~Sixteen~~ ~~Twelve~~ and one-half percent of the proceeds from
480 the tax on small well oil, and tertiary oil, and mature field
481 recovery oil imposed under s. 211.02(1)(a) and (b).

482 3. Twelve and one-half percent of the proceeds from the tax
483 on gas imposed under s. 211.025.

484 4. Twelve and one-half percent of the proceeds from the tax
485 on sulfur imposed under s. 211.026.

486 Section 8. Effective January 1, 2013, paragraphs (b) and
487 (e) of subsection (5) and paragraphs (ee) and (rr) of subsection
488 (7) of section 212.08, Florida Statutes, are amended, and
489 paragraph (hhh) and (iii) are added to subsection (7) of that
490 section, to read:

491 212.08 Sales, rental, use, consumption, distribution, and
492 storage tax; specified exemptions.—The sale at retail, the
493 rental, the use, the consumption, the distribution, and the
494 storage to be used or consumed in this state of the following
495 are hereby specifically exempt from the tax imposed by this
496 chapter.

497 (5) EXEMPTIONS; ACCOUNT OF USE.—

498 (b) *Machinery and equipment used to increase productive*
499 *output.*—

500 1. Industrial machinery and equipment purchased for
501 exclusive use by a new business in spaceport activities as
502 defined by s. 212.02 or for use in new businesses that
503 manufacture, process, compound, or produce for sale items of
504 tangible personal property at fixed locations are exempt from
505 the tax imposed by this chapter upon an affirmative showing by
506 the taxpayer to the satisfaction of the department that such



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507 items are used in a new business in this state. Such purchases
508 must be made before ~~prior to~~ the date the business first begins
509 its productive operations, and delivery of the purchased item
510 must be made within 12 months after that date.

511 2. Industrial machinery and equipment purchased for
512 exclusive use by an expanding facility which is engaged in
513 spaceport activities as defined by s. 212.02 or for use in
514 expanding manufacturing facilities or plant units which
515 manufacture, process, compound, or produce for sale items of
516 tangible personal property at fixed locations in this state are
517 exempt from any amount of tax imposed by this chapter upon an
518 affirmative showing by the taxpayer to the satisfaction of the
519 department that such items are used to increase the productive
520 output of such expanded facility or business by not less than 5
521 ~~10~~ percent.

522 3.a. To receive an exemption provided by subparagraph 1. or
523 subparagraph 2., a qualifying business entity shall apply to the
524 department for a temporary tax exemption permit. The application
525 shall state that a new business exemption or expanded business
526 exemption is being sought. Upon a tentative affirmative
527 determination by the department pursuant to subparagraph 1. or
528 subparagraph 2., the department shall issue such permit.

529 b. The applicant shall maintain all necessary books and
530 records to support the exemption. Upon completion of purchases
531 of qualified machinery and equipment pursuant to subparagraph 1.
532 or subparagraph 2., the temporary tax permit shall be delivered
533 to the department or returned to the department by certified or
534 registered mail.

535 c. If, in a subsequent audit conducted by the department,



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536 it is determined that the machinery and equipment purchased as
537 exempt under subparagraph 1. or subparagraph 2. did not meet the
538 criteria mandated by this paragraph or if commencement of
539 production did not occur, the amount of taxes exempted at the
540 time of purchase shall immediately be due and payable to the
541 department by the business entity, together with the appropriate
542 interest and penalty, computed from the date of purchase, in the
543 manner prescribed by this chapter.

544 d. If a qualifying business entity fails to apply for a
545 temporary exemption permit or if the tentative determination by
546 the department required to obtain a temporary exemption permit
547 is negative, a qualifying business entity shall receive the
548 exemption provided in subparagraph 1. or subparagraph 2. through
549 a refund of previously paid taxes. No refund may be made for
550 such taxes unless the criteria mandated by subparagraph 1. or
551 subparagraph 2. have been met and commencement of production has
552 occurred.

553 4. The department shall adopt rules governing applications
554 for, issuance of, and the form of temporary tax exemption
555 permits; provisions for recapture of taxes; and the manner and
556 form of refund applications, and may establish guidelines as to
557 the requisites for an affirmative showing of increased
558 productive output, commencement of production, and qualification
559 for exemption.

560 5. The exemptions provided in subparagraphs 1. and 2. do
561 not apply to machinery or equipment purchased or used by
562 electric utility companies, communications companies, oil or gas
563 exploration or production operations, publishing firms that do
564 not export at least 50 percent of their finished product out of



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565 the state, any firm subject to regulation by the Division of
566 Hotels and Restaurants of the Department of Business and
567 Professional Regulation, or any firm that does not manufacture,
568 process, compound, or produce for sale items of tangible
569 personal property or that does not use such machinery and
570 equipment in spaceport activities as required by this paragraph.
571 The exemptions provided in subparagraphs 1. and 2. shall apply
572 to machinery and equipment purchased for use in phosphate or
573 other solid minerals severance, mining, or processing
574 operations.

575 6. For the purposes of the exemptions provided in
576 subparagraphs 1. and 2., these terms have the following
577 meanings:

578 a. "Industrial machinery and equipment" means tangible
579 personal property or other property that has a depreciable life
580 of 3 years or more and that is used as an integral part in the
581 manufacturing, processing, compounding, or production of
582 tangible personal property for sale or is exclusively used in
583 spaceport activities. A building and its structural components
584 are not industrial machinery and equipment unless the building
585 or structural component is so closely related to the industrial
586 machinery and equipment that it houses or supports that the
587 building or structural component can be expected to be replaced
588 when the machinery and equipment are replaced. Heating and air-
589 conditioning systems are not industrial machinery and equipment
590 unless the sole justification for their installation is to meet
591 the requirements of the production process, even though the
592 system may provide incidental comfort to employees or serve, to
593 an insubstantial degree, nonproduction activities. The term



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594 includes parts and accessories only to the extent that the
595 exemption thereof is consistent with the provisions of this
596 paragraph.

597 b. "Productive output" means the number of units actually
598 produced by a single plant, operation, or product line in a
599 single continuous 12-month period, irrespective of sales.
600 Increases in productive output shall be measured by the output
601 for 12 continuous months selected by the expanding business
602 after ~~following the~~ completion of the installation of such
603 machinery or equipment over the output for the 12 continuous
604 months immediately preceding such installation. However, in no
605 case may such time period begin later than 2 years after
606 ~~following the~~ completion of the installation of the new
607 machinery and equipment. The units used to measure productive
608 output shall be physically comparable between the two periods,
609 irrespective of sales.

610 (e) *Gas or electricity used for certain agricultural*
611 *purposes.*—

612 1. Butane gas, propane gas, natural gas, and all other
613 forms of liquefied petroleum gases are exempt from the tax
614 imposed by this chapter if used in any tractor, vehicle, or
615 other farm equipment which is used exclusively on a farm or for
616 processing farm products on the farm and no part of which gas is
617 used in any vehicle or equipment driven or operated on the
618 public highways of this state. This restriction does not apply
619 to the movement of farm vehicles or farm equipment between
620 farms. The transporting of bees by water and the operating of
621 equipment used in the apiary of a beekeeper is also deemed an
622 exempt use.



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623 2. Electricity used directly or indirectly for production,
624 packing, or processing of agricultural products on the farm, or
625 used directly or indirectly in a packinghouse, is exempt from
626 the tax imposed by this chapter. As used in this subsection, the
627 term "packinghouse" means any building or structure where
628 fruits, vegetables, or meat from cattle or hogs are packed or
629 otherwise prepared for market or shipment in fresh form for
630 wholesale distribution. The exemption does not apply to
631 electricity used in buildings or structures where agricultural
632 products are sold at retail. This exemption applies only if the
633 electricity used for the exempt purposes is separately metered.
634 If the electricity is not separately metered, it is conclusively
635 presumed that some portion of the electricity is used for a
636 nonexempt purpose, and all of the electricity used for such
637 purposes is taxable.

638 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
639 entity by this chapter do not inure to any transaction that is
640 otherwise taxable under this chapter when payment is made by a
641 representative or employee of the entity by any means,
642 including, but not limited to, cash, check, or credit card, even
643 when that representative or employee is subsequently reimbursed
644 by the entity. In addition, exemptions provided to any entity by
645 this subsection do not inure to any transaction that is
646 otherwise taxable under this chapter unless the entity has
647 obtained a sales tax exemption certificate from the department
648 or the entity obtains or provides other documentation as
649 required by the department. Eligible purchases or leases made
650 with such a certificate must be in strict compliance with this
651 subsection and departmental rules, and any person who makes an



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652 exempt purchase with a certificate that is not in strict
653 compliance with this subsection and the rules is liable for and
654 shall pay the tax. The department may adopt rules to administer
655 this subsection.

656 (ee) *Aircraft repair and maintenance labor charges.*—There
657 shall be exempt from the tax imposed by this chapter all labor
658 charges for the repair and maintenance of qualified aircraft,
659 aircraft of more than 2,000 ~~15,000~~ pounds maximum certified
660 takeoff weight, and rotary wing aircraft of more than 10,000
661 pounds maximum certified takeoff weight. Except as otherwise
662 provided in this chapter, charges for parts and equipment
663 furnished in connection with such labor charges are taxable.

664 (rr) *Equipment used in aircraft repair and maintenance.*—
665 There shall be exempt from the tax imposed by this chapter
666 replacement engines, parts, and equipment used in the repair or
667 maintenance of qualified aircraft, aircraft of more than 2,000
668 ~~15,000~~ pounds maximum certified takeoff weight, and rotary wing
669 aircraft of more than 10,300 pounds maximum certified takeoff
670 weight, when such parts or equipment are installed on such
671 aircraft that is being repaired or maintained in this state.

672 (hhh) *Items used in manufacturing and fabricating aircraft*
673 *and gas turbine engines.*—Chemicals, machinery, parts, and
674 equipment used and consumed in the manufacture or fabrication of
675 aircraft engines and gas turbine engines, including cores,
676 electrical discharge machining supplies, brass electrodes,
677 ceramic guides, reamers, grinding and deburring wheels, Norton
678 vortex wheels, argon, nitrogen, helium, fluid abrasive cutters,
679 solvents and soaps, boroscopes, penetrants, patterns, dies, and
680 molds consumed in the production of castings are exempt from the



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681 tax imposed by this chapter.

682 (iii) Accessible taxicabs.—The sale or lease of accessible
683 taxicabs is exempt from the tax imposed by this chapter. As used
684 in this paragraph, the term "accessible taxicab" means a
685 chauffer-driven taxi, limousine, sedan, van, or other passenger
686 vehicle for which an operator is hired to use for the
687 transportation of persons for compensation; which transports
688 eight passengers or fewer; is equipped with a lift or ramp
689 designed specifically to transport physically disabled persons
690 or contains any other device designed to permit access to, and
691 enable the transportation of, physically disabled persons,
692 including persons who use wheelchairs, motorized wheelchairs, or
693 similar mobility aids; which complies with the accessibility
694 requirements of the Americans with Disabilities Act of 1990, 49
695 C.F.R. ss. 38.23, 38.25, and 38.31, as amended, regardless of
696 whether such requirements would apply under federal law; and
697 meets all applicable federal motor vehicle safety standards and
698 regulations adopted thereunder. If the lift or ramp or any other
699 device is installed through an aftermarket conversion of a stock
700 vehicle, only the value of the conversion is exempt from the tax
701 imposed by this chapter.

702 Section 9. Subsections (3) and (5) of section 212.097,
703 Florida Statutes, are amended to read:

704 212.097 Urban High-Crime Area Job Tax Credit Program.—

705 (3) (a) An existing eligible business may apply for a tax
706 credit under this subsection at any time it is entitled to such
707 credit, except as restricted by this subsection. An existing
708 eligible business in a tier-one qualified high-crime area which
709 on the date of application has at least 5 more qualified



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710 employees than it had 1 year prior to its date of application
711 shall receive a \$1,500 tax credit for each such additional
712 employee. An existing eligible business in a tier-two qualified
713 high-crime area which on the date of application has at least 10
714 more qualified employees than it had 1 year prior to its date of
715 application shall receive a \$1,000 credit for each such
716 additional employee. An existing business in a tier-three
717 qualified high-crime area which on the date of application has
718 at least 15 more qualified employees than it had 1 year prior to
719 its date of application shall receive a \$500 tax credit for each
720 such additional employee. An existing eligible business may
721 apply for the credit under this subsection no more than once in
722 any 12-month period. Any existing eligible business that
723 received a credit under subsection (2) may not apply for the
724 credit under this subsection sooner than 12 months after the
725 application date for the credit under subsection (2).

726 (b) An existing eligible business that filed an application
727 for a tax credit under this subsection on or after January 1,
728 2009, and was denied because of the limitation set forth in
729 subsection (5) at the time of such application, may refile the
730 application on or before December 31, 2012, if the number of
731 qualified employees employed on the day the denied application
732 is refiled is no lower than the number of qualified employees on
733 the day the denied application was initially filed. Any credit
734 resulting from the refiled application is subject to the
735 aggregate limitation set forth in subsection (10) for the
736 calendar year 2012. For purposes of applying the tax credit
737 eligibility determination required by this section to the
738 refiled application, the terms "date of application" and



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739 "application date" mean the date the denied application was
740 initially filed.

741 (5) To be eligible for a tax credit under subsection (3),
742 the number of qualified employees employed 1 year before ~~prior~~
743 ~~to~~ the application date must be no lower than the number of
744 qualified employees on January 1, 2009, or on the application
745 date on which a credit under this section was based for any
746 previous application, including an application under subsection
747 (2).

748 Section 10. Effective January 1, 2013, and applying to tax
749 years beginning on or after January 1, 2013, subsection (1) of
750 section 220.14, Florida Statutes, is amended to read:

751 220.14 Exemption.—

752 (1) In computing a taxpayer's liability for tax under this
753 code, there shall be exempt from the tax \$50,000 ~~\$25,000~~ of net
754 income as defined in s. 220.12 or such lesser amount as will,
755 without increasing the taxpayer's federal income tax liability,
756 provide the state with an amount under this code which is equal
757 to the maximum federal income tax credit which may be available
758 from time to time under federal law.

759 Section 11. Effective January 1, 2013, and applying to tax
760 years beginning on or after January 1, 2013, subsection (3) of
761 section 220.63, Florida Statutes, is amended to read:

762 220.63 Franchise tax imposed on banks and savings
763 associations.—

764 (3) For purposes of this part, the franchise tax base shall
765 be adjusted federal income, as defined in s. 220.13, apportioned
766 to this state, plus nonbusiness income allocated to this state
767 pursuant to s. 220.16, less the deduction allowed in subsection



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768 (5) and less \$50,000 ~~\$25,000~~.

769 Section 12. Section 283.35, Florida Statutes, is amended to
770 read:

771 283.35 Preference given printing within the state. ~~Every~~
772 ~~agency shall give preference to vendors located within the state~~
773 When awarding a contract ~~contracts~~ to have materials printed,
774 the agency, university, college, school district, or other
775 political subdivision of this state awarding the contract shall
776 grant a preference to the lowest responsible and responsive
777 vendor having a principal place of business within this state.
778 The preference shall be 5 percent if the lowest bid is submitted
779 by a vendor whose principal place of business is located outside
780 the state and if the ~~whenever such printing can be performed in~~
781 this state ~~done at no greater expense than the expense of~~
782 ~~awarding a contract to a vendor located outside the state and~~
783 ~~can be done~~ at a level of quality comparable to that obtainable
784 from the ~~a~~ vendor submitting the lowest bid located outside the
785 state. As used in this section, the term "other political
786 subdivision of this state" does not include counties or
787 municipalities.

788 Section 13. Paragraph (f) of subsection (3) of section
789 287.057, Florida Statutes, is amended to read:

790 287.057 Procurement of commodities or contractual
791 services.—

792 (3) When the purchase price of commodities or contractual
793 services exceeds the threshold amount provided in s. 287.017 for
794 CATEGORY TWO, no purchase of commodities or contractual services
795 may be made without receiving competitive sealed bids,
796 competitive sealed proposals, or competitive sealed replies



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797 unless:

798 (f) The following contractual services and commodities are
799 not subject to the competitive-solicitation requirements of this
800 section:

801 1. Artistic services. For the purposes of this subsection,
802 the term "artistic services" does not include advertising or
803 typesetting. As used in this subparagraph, the term
804 "advertising" means the making of a representation in any form
805 in connection with a trade, business, craft, or profession in
806 order to promote the supply of commodities or services by the
807 person promoting the commodities or contractual services.

808 2. Academic program reviews if the fee for such services
809 does not exceed \$50,000.

810 3. Lectures by individuals.

811 4. Legal services, including attorney, paralegal, expert
812 witness, appraisal, or mediator services.

813 5.a. Health services involving examination, diagnosis,
814 treatment, prevention, medical consultation, or administration.

815 b. Beginning January 1, 2011, health services, including,
816 but not limited to, substance abuse and mental health services,
817 involving examination, diagnosis, treatment, prevention, or
818 medical consultation, when such services are offered to eligible
819 individuals participating in a specific program that qualifies
820 multiple providers and uses a standard payment methodology.

821 Reimbursement of administrative costs for providers of services
822 purchased in this manner shall also be exempt. For purposes of
823 this sub-subparagraph, "providers" means health professionals,
824 health facilities, or organizations that deliver or arrange for
825 the delivery of health services.



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826 6. Services provided to persons with mental or physical
827 disabilities by not-for-profit corporations which have obtained
828 exemptions under the provisions of s. 501(c)(3) of the United
829 States Internal Revenue Code or when such services are governed
830 by the provisions of Office of Management and Budget Circular A-
831 122. However, in acquiring such services, the agency shall
832 consider the ability of the vendor, past performance,
833 willingness to meet time requirements, and price.

834 7. Medicaid services delivered to an eligible Medicaid
835 recipient unless the agency is directed otherwise in law.

836 8. Family placement services.

837 9. Prevention services related to mental health, including
838 drug abuse prevention programs, child abuse prevention programs,
839 and shelters for runaways, operated by not-for-profit
840 corporations. However, in acquiring such services, the agency
841 shall consider the ability of the vendor, past performance,
842 willingness to meet time requirements, and price.

843 10. Training and education services provided to injured
844 employees pursuant to s. 440.491(6).

845 11. Contracts entered into pursuant to s. 337.11.

846 12. Services or commodities provided by governmental
847 agencies.

848 13. Statewide public service announcement programs provided
849 by a Florida statewide nonprofit corporation under s. 501(c)(6)
850 of the Internal Revenue Code, with a guaranteed documented match
851 of at least \$3 to \$1.

852 Section 14. Section 287.084, Florida Statutes, is amended
853 to read:

854 287.084 Preference to Florida businesses.—



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855 (1) (a) When an agency, university, college, county,
856 municipality, school district, or other political subdivision of
857 the state is required to make purchases of personal property
858 through competitive solicitation and the lowest responsible and
859 responsive bid, proposal, or reply is by a vendor whose
860 principal place of business is in a state or political
861 subdivision thereof which grants a preference for the purchase
862 of such personal property to a person whose principal place of
863 business is in such state, then the agency, university, college
864 county, municipality, school district, or other political
865 subdivision of this state shall ~~may~~ award a preference to the
866 lowest responsible and responsive vendor having a principal
867 place of business within this state, which preference is equal
868 to the preference granted by the state or political subdivision
869 thereof in which the lowest responsible and responsive vendor
870 has its principal place of business. In a competitive
871 solicitation in which the lowest bid is submitted by a vendor
872 whose principal place of business is located outside the state
873 and that state does not grant a preference in competitive
874 solicitation to vendors having a principal place of business in
875 that state, the preference to the lowest responsible and
876 responsive vendor having a principal place of business in this
877 state shall be 5 percent.

878 (b) Paragraph (a) ~~However, this section~~ does not apply to
879 transportation projects for which federal aid funds are
880 available.

881 (c) As used in this section, the term "other political
882 subdivision of this state" does not include counties or
883 municipalities.



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884 (2) ~~If a solicitation provides for the granting of such~~
885 ~~preference as is provided in this section,~~ A Any vendor whose
886 principal place of business is outside this ~~the~~ state of Florida
887 must accompany any written bid, proposal, or reply documents
888 with a written opinion of an attorney at law licensed to
889 practice law in that foreign state, as to the preferences, if
890 any or none, granted by the law of that state to its own
891 business entities whose principal places of business are in that
892 foreign state in the letting of any or all public contracts.

893 (3) (a) A vendor whose principal place of business is in
894 this state may not be precluded from being an authorized
895 reseller of information technology commodities of a state
896 contractor as long as the vendor demonstrates that it employs an
897 internationally recognized quality management system, such as
898 ISO 9001 or its equivalent, and provides a warranty on the
899 information technology commodities which is, at a minimum, of
900 equal scope and length as that of the contract.

901 (b) This subsection applies to any renewal of any state
902 contract executed on or after July 1, 2012.

903 Section 15. Effective upon this act becoming a law,
904 paragraphs (b), (d), and (f) of subsection (1), paragraph (b) of
905 subsection (4), and subsections (7) and (11) of section
906 288.1254, Florida Statutes, are amended, present paragraphs (c)
907 through (o) of subsection (1) of that section are redesignated
908 as paragraphs (d) through (p), respectively, and new paragraphs
909 (c) and (q) are added to that subsection, to read:

910 288.1254 Entertainment industry financial incentive
911 program.—

912 (1) DEFINITIONS.—As used in this section, the term:



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913 (b) "Digital media project" means a production of
914 interactive entertainment that is produced for distribution in
915 commercial or educational markets. The term includes a video
916 game or production intended for Internet or wireless
917 distribution, an interactive website, digital animation, and
918 visual effects, including, but not limited to, three-dimensional
919 movie productions and movie conversions. The term does not
920 include a production that contains ~~obscene~~ content that is
921 obscene as defined in s. 847.001~~(10)~~.

922 (c) "High-impact digital media project" means a digital
923 media project that has qualified expenditures greater than \$4.5
924 million.

925 (e)~~(d)~~ "Off-season certified production" means a feature
926 film, independent film, or television series or pilot that ~~which~~
927 films 75 percent or more of its principal photography days from
928 June 1 through November 30.

929 (g)~~(f)~~ "Production" means a theatrical or direct-to-video
930 motion picture; a made-for-television motion picture; visual
931 effects or digital animation sequences produced in conjunction
932 with a motion picture; a commercial; a music video; an
933 industrial or educational film; an infomercial; a documentary
934 film; a television pilot program; a presentation for a
935 television pilot program; a television series, including, but
936 not limited to, a drama, a reality show, a comedy, a soap opera,
937 a telenovela, a game show, an awards show, or a miniseries
938 production; or a digital media project by the entertainment
939 industry. One season of a television series is considered one
940 production. The term does not include a weather or market
941 program; a sporting event or a sporting event broadcast; a



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942 ~~sports show~~; a gala; a production that solicits funds; a home
943 shopping program; a political program; a political documentary;
944 political advertising; a gambling-related project or production;
945 a concert production; or a local, regional, or Internet-
946 distributed-only news show or current-events show; a sports
947 news or sports recap show; ~~a~~ pornographic production; ~~or any~~
948 production deemed obscene under chapter 847 ~~current-affairs~~
949 ~~show~~. A production may be produced on or by film, tape, or
950 otherwise by means of a motion picture camera; electronic camera
951 or device; tape device; computer; any combination of the
952 foregoing; or any other means, method, or device.

953 (q) "Interactive website" means a website or group of
954 websites that includes interactive and downloadable content, and
955 creates 25 new Florida full-time equivalent positions operating
956 from a principal place of business located within Florida. An
957 interactive website or group of websites must provide
958 documentation that those jobs were created to the Office of Film
959 and Entertainment prior to the award of tax credits. Each
960 subsequent program application must provide proof that 25
961 Florida full-time equivalent positions are maintained.

962 (4) TAX CREDIT ELIGIBILITY; TAX CREDIT AWARDS; QUEUES;
963 ELECTION AND DISTRIBUTION; CARRYFORWARD; CONSOLIDATED RETURNS;
964 PARTNERSHIP AND NONCORPORATE DISTRIBUTIONS; MERGERS AND
965 ACQUISITIONS.—

966 (b) *Tax credit eligibility.*—

967 1. General production queue.—Ninety-four percent of tax
968 credits authorized pursuant to subsection (6) in any state
969 fiscal year must be dedicated to the general production queue.
970 The general production queue consists of all qualified



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971 productions other than those eligible for the commercial and
972 music video queue or the independent and emerging media
973 production queue. A qualified production that demonstrates a
974 minimum of \$625,000 in qualified expenditures is eligible for
975 tax credits equal to 20 percent of its actual qualified
976 expenditures, up to a maximum of \$8 million. A qualified
977 production that incurs qualified expenditures during multiple
978 state fiscal years may combine those expenditures to satisfy the
979 \$625,000 minimum threshold.

980 a. An off-season certified production that is a feature
981 film, independent film, or television series or pilot is
982 eligible for an additional 5 percent ~~5-percent~~ tax credit on
983 actual qualified expenditures. An off-season certified
984 production that does not complete 75 percent of principal
985 photography due to a disruption caused by a hurricane or
986 tropical storm may not be disqualified from eligibility for the
987 additional 5 percent ~~5-percent~~ credit as a result of the
988 disruption.

989 b. If more than 45 ~~25~~ percent of the sum of total tax
990 credits initially certified and awarded to productions after
991 April July 1, 2012, 2010, and total tax credits initially
992 certified after April 1, 2012, but not yet awarded, and total
993 tax credits available for certification after April 1, 2012, but
994 not yet certified to productions currently in this state has
995 been awarded for high-impact television series, then no high-
996 impact television series is ~~or pilot shall be~~ eligible for tax
997 credits under this subparagraph. Tax credits initially certified
998 for a high-impact television series after April 1, 2012, may not
999 be awarded if the award will cause the percentage threshold in



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1000 this sub-subparagraph to be exceeded. This sub-subparagraph does
1001 not prohibit the award of tax credits certified before April 1,
1002 2012, for high-impact television series.

1003 ~~e. The calculations required by this sub-subparagraph shall~~
1004 ~~use only credits available to be certified and awarded on or~~
1005 ~~after July 1, 2011.~~

1006 ~~(I) If the provisions of sub-subparagraph b. are not~~
1007 ~~applicable and less than 25 percent of the sum of the total tax~~
1008 ~~credits awarded to productions and the total tax credits~~
1009 ~~certified, but not yet awarded, to productions currently in this~~
1010 ~~state has been to high-impact television series, any qualified~~
1011 ~~high-impact television series shall be allowed first position in~~
1012 ~~this queue for tax credit awards not yet certified.~~

1013 ~~(II) If less than 20 percent of the sum of the total tax~~
1014 ~~credits awarded to productions and the total tax credits~~
1015 ~~certified, but not yet awarded, to productions currently in this~~
1016 ~~state has been to digital media projects, any digital media~~
1017 ~~project with qualified expenditures of greater than \$4,500,000~~
1018 ~~shall be allowed first position in this queue for tax credit~~
1019 ~~awards not yet certified.~~

1020 c. (III) Subject to sub-subparagraph b., first priority in
1021 the queue for tax credit awards not yet certified shall be given
1022 to high-impact television series and high-impact digital media
1023 projects. For the purposes of determining priority position
1024 between a high-impact television series allowed first position
1025 and a high-impact digital media project allowed first position
1026 under this sub-subparagraph, the first position must go to the
1027 first application received. Thereafter, priority shall be
1028 determined by alternating between a high-impact television



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1029 series and a high-impact digital media project ~~tax credits shall~~
1030 ~~be awarded~~ on a first-come, first-served basis. However, if the
1031 Office of Film and Entertainment receives an application for a
1032 high-impact television series or high-impact digital media
1033 project that would be certified but for the alternating
1034 priority, the office may certify the project as being in the
1035 priority position if an application that would normally be the
1036 priority position is not received within 5 business days.

1037 d. A qualified production for which ~~that incurs~~ at least 67
1038 85 percent of its principal photography days occur ~~qualified~~
1039 ~~expenditures~~ within a region designated as an underutilized
1040 region at the time that the production is certified is eligible
1041 for an additional 5 percent ~~5-percent~~ tax credit.

1042 e. A ~~Any~~ qualified production that employs students
1043 enrolled full-time in a film and entertainment-related or
1044 digital media-related course of study at an institution of
1045 higher education in this state is eligible for an additional 15
1046 percent ~~15-percent~~ tax credit on qualified expenditures that are
1047 wages, salaries, or other compensation paid to such students.
1048 The additional 15 percent ~~15-percent~~ tax credit is ~~shall~~ also ~~be~~
1049 applicable to persons hired within 12 months after ~~of~~ graduating
1050 from a film and entertainment-related or digital media-related
1051 course of study at an institution of higher education in this
1052 state. The additional 15 percent ~~15-percent~~ tax credit applies
1053 ~~shall apply~~ to qualified expenditures that are wages, salaries,
1054 or other compensation paid to such recent graduates for 1 year
1055 after ~~from~~ the date of hiring.

1056 f. A qualified production for which 50 percent or more of
1057 its principal photography occurs at a qualified production



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1058 facility, or a qualified digital media project or the digital
1059 animation component of a qualified production for which 50
1060 percent or more of the project's or component's qualified
1061 expenditures are related to a qualified digital media production
1062 facility, ~~is shall be~~ eligible for an additional 5 percent ~~5-~~
1063 ~~percent~~ tax credit on actual qualified expenditures for
1064 production activity at that facility.

1065 g. A ~~No~~ qualified production is not ~~shall be~~ eligible for
1066 tax credits provided under this paragraph totaling more than 30
1067 percent of its actual qualified expenses.

1068 2. Commercial and music video queue.—Three percent of tax
1069 credits authorized pursuant to subsection (6) in any state
1070 fiscal year must be dedicated to the commercial and music video
1071 queue. A qualified production company that produces national or
1072 regional commercials or music videos may be eligible for a tax
1073 credit award if it demonstrates a minimum of \$100,000 in
1074 qualified expenditures per national or regional commercial or
1075 music video and exceeds a combined threshold of \$500,000 after
1076 combining actual qualified expenditures from qualified
1077 commercials and music videos during a single state fiscal year.
1078 After a qualified production company that produces commercials,
1079 music videos, or both reaches the threshold of \$500,000, it is
1080 eligible to apply for certification for a tax credit award. The
1081 maximum credit award shall be equal to 20 percent of its actual
1082 qualified expenditures up to a maximum of \$500,000. If there is
1083 a surplus at the end of a fiscal year after the Office of Film
1084 and Entertainment certifies and determines the tax credits for
1085 all qualified commercial and video projects, such surplus tax
1086 credits shall be carried forward to the following fiscal year



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1087 and are ~~be~~ available to any eligible qualified productions under
1088 the general production queue.

1089 3. Independent and emerging media production queue.—Three
1090 percent of tax credits authorized pursuant to subsection (6) in
1091 any state fiscal year must be dedicated to the independent and
1092 emerging media production queue. This queue is intended to
1093 encourage ~~Florida~~ independent film and emerging media production
1094 in this state. Any qualified production, excluding commercials,
1095 infomercials, or music videos, which ~~that~~ demonstrates at least
1096 \$100,000, but not more than \$625,000, in total qualified
1097 expenditures is eligible for tax credits equal to 20 percent of
1098 its actual qualified expenditures. If a surplus exists at the
1099 end of a fiscal year after the Office of Film and Entertainment
1100 certifies and determines the tax credits for all qualified
1101 independent and emerging media production projects, such surplus
1102 tax credits shall be carried forward to the following fiscal
1103 year and are ~~be~~ available to any eligible qualified productions
1104 under the general production queue.

1105 4. Family-friendly productions.—A certified theatrical or
1106 direct-to-video motion picture production or video game
1107 determined by the Commissioner of Film and Entertainment, with
1108 the advice of the Florida Film and Entertainment Advisory
1109 Council, to be family-friendly, based on ~~the~~ review of the
1110 script and ~~the~~ review of the final release version, is eligible
1111 for an additional tax credit equal to 5 percent of its actual
1112 qualified expenditures. Family-friendly productions are those
1113 that have cross-generational appeal; would be considered
1114 suitable for viewing by children age 5 or older; are appropriate
1115 in theme, content, and language for a broad family audience;



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1116 embody a responsible resolution of issues; and do not exhibit or
1117 imply any act of smoking, sex, nudity, or vulgar or profane
1118 language.

1119 (7) ANNUAL ALLOCATION OF TAX CREDITS.-

1120 (a) The aggregate amount of the tax credits that may be
1121 certified pursuant to paragraph (3) (d) may not exceed:

1122 1. For fiscal year 2010-2011, \$53.5 million.

1123 2. For fiscal year 2011-2012, \$74.5 million.

1124 3. For fiscal years 2012-2013, 2013-2014, ~~and~~ 2014-2015,
1125 and 2015-2016, \$42 million per fiscal year.

1126 (b) Any portion of the maximum amount of tax credits
1127 established per fiscal year in paragraph (a) that is not
1128 certified as of the end of a fiscal year shall be carried
1129 forward and made available for certification during the
1130 following 2 fiscal years in addition to the amounts available
1131 for certification under paragraph (a) for those fiscal years.

1132 (c) Upon approval of the final tax credit award amount
1133 pursuant to subparagraph (3) (f)2., an amount equal to the
1134 difference between the maximum tax credit award amount
1135 previously certified under paragraph (3) (d) and the approved
1136 final tax credit award amount shall immediately be available for
1137 recertification during the current and following fiscal years in
1138 addition to the amounts available for certification under
1139 paragraph (a) for those fiscal years.

1140 (d) If, during a fiscal year, the total amount of credits
1141 applied for, pursuant to paragraph (3) (a), exceeds the amount of
1142 credits available for certification in that fiscal year, such
1143 excess shall be treated as having been applied for on the first
1144 day of the next fiscal year in which credits remain available



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1145 for certification.

1146 (11) REPEAL.—This section is repealed July 1, 2016 ~~2015~~,
1147 except that:

1148 (a) Tax credits certified under paragraph (3) (d) before
1149 July 1, 2016 ~~2015~~, may be awarded under paragraph (3) (f) on or
1150 after July 1, 2016 ~~2015~~, if the other requirements of this
1151 section are met.

1152 (b) Tax credits carried forward under paragraph (4) (e)
1153 remain valid for the period specified.

1154 (c) Subsections (5), (8) and (9) shall remain in effect
1155 until July 1, 2021 ~~2020~~.

1156 Section 16. Paragraph (c) of subsection (3) of section
1157 288.9914, Florida Statutes, is amended to read:

1158 288.9914 Certification of qualified investments; investment
1159 issuance reporting.—

1160 (3) REVIEW.—

1161 (c) The department may not approve a cumulative amount of
1162 qualified investments that may result in the claim of more than
1163 \$163.8 ~~\$97.5~~ million in tax credits during the existence of the
1164 program or more than \$33.6 ~~\$20~~ million in tax credits in a
1165 single state fiscal year. However, the potential for a taxpayer
1166 to carry forward an unused tax credit may not be considered in
1167 calculating the annual limit.

1168 Section 17. Subsection (1) of section 288.9915, Florida
1169 Statutes, is amended to read:

1170 288.9915 Use of proceeds from qualified investments;
1171 recordkeeping.—

1172 (1) For the period from the issuance of the qualified
1173 investment to the 7th anniversary of such issuance, a qualified



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1174 community development entity may ~~not~~ make cash interest payments
1175 on a long-term debt security that is a qualified investment, but
1176 not in excess of the entity's cumulative operating income as of
1177 the date of the cash interest payment. For purposes of
1178 calculating operating income under this section, the interest
1179 expense on the security is disregarded ~~for 6 years following the~~
1180 ~~issuance of the security.~~

1181 Section 18. Section 290.00729, Florida Statutes, is created
1182 to read:

1183 290.00729 Enterprise zone designation for Charlotte
1184 County.—Charlotte County may apply to the Department of Economic
1185 Opportunity for designation of one enterprise zone encompassing
1186 an area not to exceed 20 square miles within Charlotte County.
1187 The application must be submitted by December 31, 2012, and must
1188 comply with the requirements in s. 290.0055. Notwithstanding s.
1189 290.0065 limiting the total number of enterprise zones
1190 designated and the number of enterprise zones within a
1191 population category, the department may designate one enterprise
1192 zone under this section. The department shall establish the
1193 initial effective date of the enterprise zone designated under
1194 this section.

1195 Section 19. Section 12. Section 290.00731, Florida
1196 Statutes, is created to read:

1197 290.00731 Enterprise zone designation for Citrus County.—
1198 Citrus County may apply to the department for designation of one
1199 enterprise zone for an area within Citrus County. The
1200 application must be submitted by December 31, 2012, and must
1201 comply with the requirements of s. 290.0055. Notwithstanding s.
1202 290.0065 limiting the total number of enterprise zones



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1203 designated and the number of enterprise zones within a
1204 population category, the department may designate one enterprise
1205 zone under this section. The department shall establish the
1206 initial effective date of the enterprise zone designated under
1207 this section.

1208 Section 20. Section 332.08, Florida Statutes, is amended to
1209 read:

1210 332.08 Additional powers.—

1211 (1) In addition to the general powers in ss. 332.01-332.12
1212 conferred and without limitation thereof, a municipality that
1213 ~~which~~ has established or may hereafter establish airports,
1214 restricted landing areas, or other air navigation facilities, or
1215 that ~~which~~ has acquired or set apart or may hereafter acquire or
1216 set apart real property for such purposes, is ~~hereby~~ authorized:

1217 (a) ~~(1)~~ To vest authority for the construction, enlargement,
1218 improvement, maintenance, equipment, operation, and regulation
1219 thereof in an officer, a board or body of such municipality by
1220 ordinance or resolution which shall prescribe the powers and
1221 duties of such officer, board or body. The expense of such
1222 construction, enlargement, improvement, maintenance, equipment,
1223 operation, and regulation shall be a responsibility of the
1224 municipality.

1225 (b) ~~(2)~~ ~~(a)~~ To adopt and amend all needful rules,
1226 regulations, and ordinances for the management, government, and
1227 use of any properties under its control, whether within or
1228 without the territorial limits of the municipality; to appoint
1229 airport guards or police, with full police powers; to fix by
1230 ordinance or resolution, as may be appropriate, penalties for
1231 the violation of said rules, regulations, and ordinances, and



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1232 enforce said penalties in the same manner in which penalties
1233 prescribed by other rules, regulations, and ordinances of the
1234 municipality are enforced.

1235 ~~(b) Provided, where a county operates one or more airports,~~
1236 ~~its regulations for the government thereof shall be by~~
1237 ~~resolution of the board of county commissioners, shall be~~
1238 ~~recorded in the minutes of the board and promulgated by posting~~
1239 ~~a copy at the courthouse and at every such airport for 4~~
1240 ~~consecutive weeks or by publication once a week in a newspaper~~
1241 ~~published in the county for the same period. Such regulations~~
1242 ~~shall be enforced as are the criminal laws. Violation thereof~~
1243 ~~shall be a misdemeanor of the second degree, punishable as~~
1244 ~~provided in s. 775.082 or s. 775.083.~~

1245 (c) ~~(3)~~ To lease for a term not exceeding 30 years such
1246 airports or other air navigation facilities, or real property
1247 acquired or set apart for airport purposes, to private parties,
1248 any municipal or state government or the national government, or
1249 any department of either thereof, for operation; to lease or
1250 assign for a term not exceeding 30 years to private parties, any
1251 municipal or state government or the national government, or any
1252 department of either thereof, for operation or use consistent
1253 with the purposes of ss. 332.01-332.12, space, area,
1254 improvements, or equipment on such airports; to sell any part of
1255 such airports, other air navigation facilities, or real property
1256 to any municipal or state government, or the United States or
1257 any department or instrumentality thereof, for aeronautical
1258 purposes or purposes incidental thereto, and to confer the
1259 privileges of concessions of supplying upon its airports goods,
1260 commodities, things, services, and facilities; provided, that in



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1261 each case in so doing the public is not deprived of its rightful
1262 equal and uniform use thereof.

1263 (d)~~(4)~~ To sell or lease any property, real or personal,
1264 acquired for airport purposes and belonging to the municipality,
1265 which, in the judgment of its governing body, may not be
1266 required for aeronautic purposes, in accordance with the laws of
1267 this state, or the provisions of the charter of the
1268 municipality, governing the sale or leasing of similar
1269 municipally owned property.

1270 (e)~~(5)~~ To exercise all powers necessarily incidental to the
1271 exercise of the general and special powers herein granted, and
1272 is specifically authorized to assess and shall assess against
1273 and collect from the owner or operator of each and every
1274 airplane using such airports a sufficient fee or service charge
1275 to cover the cost of the service furnished airplanes using such
1276 airports, including the liquidation of bonds or other
1277 indebtedness for construction and improvements.

1278 (2) If a county operates one or more airports, its
1279 regulations for the governance thereof shall be by resolution of
1280 the board of county commissioners, recorded in the minutes of
1281 the board, and promulgated by posting a copy at the courthouse
1282 and at every such airport for 4 consecutive weeks or by
1283 publication once a week in a newspaper published in the county
1284 for the same period. Such regulations shall be enforced in the
1285 same manner as the criminal laws. Violation thereof is a
1286 misdemeanor of the second degree, punishable as provided in s.
1287 775.082 or s. 775.083.

1288 (3) Notwithstanding any other provision of this section, a
1289 municipality participating in the Federal Aviation



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1290 Administration's Airport Privatization Pilot Program pursuant to
1291 49 U.S.C. s. 47134 may lease or sell an airport or other air
1292 navigation facility or real property, together with improvements
1293 and equipment, acquired or set apart for airport purposes to a
1294 private party under such terms and conditions as negotiated by
1295 the municipality. If state funds were provided to the
1296 municipality pursuant to s. 332.007, the municipality must
1297 obtain approval of the agreement from the Department of
1298 Transportation, which may approve the agreement if it determines
1299 that the state's investment has been adequately considered and
1300 protected consistent with the applicable conditions specified in
1301 49 U.S.C. s. 47134.

1302 Section 21. Section 565.07, Florida Statutes, is amended to
1303 read:

1304 565.07 Sale or consumption of certain distilled spirits
1305 prohibited.—A ~~No~~ distilled spirit greater than 153 proof may not
1306 shall be sold, processed, or consumed in the state. However, a
1307 distilled spirit greater than 153 proof may be distilled,
1308 bottled, packaged, or processed for export or sale outside the
1309 state.

1310 Section 22. (1) The tax levied under chapter 212, Florida
1311 Statutes, may not be collected during the period from 12:01 a.m.
1312 on August 3, 2012, through 11:59 p.m. on August 5, 2012, on the
1313 sale of:

1314 (a) Clothing, wallets, or bags, including handbags,
1315 backpacks, fanny packs, and diaper bags, but excluding
1316 briefcases, suitcases, and other garment bags, having a sales
1317 price of \$75 or less per item. As used in this paragraph, the
1318 term "clothing" means:



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1319 1. Any article of wearing apparel intended to be worn on or
1320 about the human body, excluding watches, watchbands, jewelry,
1321 umbrellas, or handkerchiefs; and

1322 2. All footwear, excluding skis, swim fins, roller blades,
1323 and skates.

1324 (b) School supplies having a sales price of \$15 or less per
1325 item. As used in this paragraph, the term "school supplies"
1326 means pens, pencils, erasers, crayons, notebooks, notebook
1327 filler paper, legal pads, binders, lunch boxes, construction
1328 paper, markers, folders, poster board, composition books, poster
1329 paper, scissors, cellophane tape, glue or paste, rulers,
1330 computer disks, protractors, compasses, and calculators.

1331 (2) The tax exemptions in this section do not apply to
1332 sales within a theme park or entertainment complex as defined in
1333 s. 509.013(9), Florida Statutes, a public lodging establishment
1334 as defined in s. 509.013(4), Florida Statutes, or an airport as
1335 defined in s. 330.27(2), Florida Statutes.

1336 Section 23. For the 2011-2012 fiscal year, the sum of
1337 \$226,284 in nonrecurring funds is appropriated from the General
1338 Revenue Fund to the Department of Revenue for purposes of
1339 administering section 22. Funds remaining unexpended or
1340 unencumbered from this appropriation as of June 30, 2012, shall
1341 revert and be reappropriated for the same purpose in the 2012-
1342 2013 fiscal year.

1343 Section 24. (1) The sum of \$14,900,000 in nonrecurring
1344 funds is appropriated from the General Revenue Fund to the State
1345 Economic Enhancement and Development Trust Fund for the 2012-
1346 2013 fiscal year.

1347 (2) The sum of \$14,900,000 is appropriated from the State



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1348 Economic Enhancement and Development Trust Fund for the 2012-
1349 2013 fiscal year to the Department of Economic Opportunity for
1350 the Qualified Target Industries, Qualified Defense Contractors,
1351 Brownfield Bonus, High Impact Performance Incentive, Quick
1352 Action Closing Fund, Brownfield Redevelopment, Innovation
1353 Incentive programs, and transportation facilities, and only for
1354 projects that meet the eligibility requirements of law. These
1355 funds shall not be released for any other purpose and shall only
1356 be disbursed when projects meet the contracted performance
1357 requirements.

1358 Section 25. (1) The executive director of the Department of
1359 Revenue is authorized, and all conditions are deemed met, to
1360 adopt emergency rules under ss. 120.536(1) and 120.54(4),
1361 Florida Statutes, for the purpose of implementing this act.

1362 (2) Notwithstanding any provision of law, such emergency
1363 rules shall remain in effect for 6 months after the date adopted
1364 and may be renewed during the pendency of procedures to adopt
1365 permanent rules addressing the subject of the emergency rules.

1366 Section 26. Except as otherwise expressly provided in this
1367 act and except for this section, which shall take effect upon
1368 this act becoming a law, this act shall take effect July 1,
1369 2012.

1370
1371 ===== T I T L E A M E N D M E N T =====

1372 And the title is amended as follows:

1373 Delete everything before the enacting clause
1374 and insert:

1375 A bill to be entitled
1376 An act relating to economic development; amending s.



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1377 196.199, F.S.; providing an exemption from intangible
1378 tax for lessees performing a governmental, municipal,
1379 or public purpose or function; providing that the
1380 exemption from intangible tax applies retroactively to
1381 all governmental leaseholds in existence as of a
1382 certain date; providing that the provision is remedial
1383 in nature and does not create a right to certain
1384 refunds; amending s. 210.20, F.S.; deleting obsolete
1385 provisions; establishing a funding source for the H.
1386 Lee Moffitt Cancer Center and Research Institute from
1387 a portion of the cigarette tax collections; directing
1388 the purposes for which such funds may be used;
1389 establishing a funding source for the Department of
1390 Health from a portion of the cigarette tax collections
1391 to establish grants and undertake other activities in
1392 conjunction with the Sanford-Burnham Medical Research
1393 Institute to further biomedical research; directing
1394 the purposes for which such funds may be used;
1395 amending s. 210.201, F.S.; establishing the purposes
1396 for which funding to the H. Lee Moffitt Cancer Center
1397 and Research Institute may be used; amending s.
1398 211.3103, F.S.; revising the excise tax rates levied
1399 upon each ton of phosphate rock severed; specifying
1400 the period during which the rates apply; revising the
1401 distribution of the revenues received; deleting
1402 obsolete provisions; amending s. 211.02, F.S.;

1403 defining the term "mature field recovery oil" and
1404 applying to such oil the tiered severance tax rates
1405 applicable to tertiary oil; amending s. 211.06, F.S.;



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1406 revising the distribution of certain proceeds from the
1407 Oil and Gas Tax Trust Fund; amending s. 212.08, F.S.;
1408 providing an exemption from the tax on sales, use, and
1409 other transactions for electricity used by
1410 packinghouses; defining the term "packinghouse";
1411 expanding exemptions from the sales and use tax on
1412 labor, parts, and equipment used in repairs of certain
1413 aircraft; exempting certain items used to manufacture,
1414 produce, or modify aircraft and gas turbine engines
1415 and parts from the tax on sales, use, and other
1416 transactions; revising a condition for an exemption
1417 for machinery and equipment; providing an exemption
1418 from the tax on sales, use, and other transactions for
1419 the sale or lease of accessible taxicabs; defining the
1420 term "accessible taxicab"; amending s. 212.097, F.S.;
1421 revising the eligibility criteria for tax credits
1422 under the Urban High-Crime Area Job Tax Credit
1423 Program; amending s. 220.14, F.S.; increasing the
1424 amount of income that is exempt from the corporate
1425 income tax; amending s. 220.63, F.S.; increasing the
1426 amount of income that is exempt from the franchise tax
1427 imposed on banks and savings associations; amending s.
1428 283.35, F.S.; requiring an agency, university,
1429 college, school district, or other political
1430 subdivision of the state to grant a specified
1431 preference to a vendor located within the state when
1432 awarding a contract for printing; specifying the
1433 percentage of preference to be granted; amending s.
1434 287.057, F.S.; providing an exception to the



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1435 requirement for competitive solicitation of
1436 contractual services and commodities for public
1437 service announcement programs provided by certain
1438 nonprofit corporations; amending s. 287.084, F.S.;
1439 requiring, rather than authorizing, an agency,
1440 university, college, school district, or other
1441 political subdivision of the state in making purchases
1442 of personal property through competitive solicitation
1443 to award a preference to the lowest responsible and
1444 responsive vendor having a principal place of business
1445 within this state under specified circumstances;
1446 specifying the percentage of preference to be granted;
1447 providing nonapplicability; prohibiting the preclusion
1448 of a vendor whose principal place of business is in
1449 this state from being an authorized reseller of
1450 information technology commodities of state
1451 contractors, under certain circumstances; amending s.
1452 288.1254, F.S.; redefining the terms "digital media
1453 project," "off-season certified production," and
1454 "production"; defining the terms "high-impact digital
1455 media project" and "interactive website"; revising
1456 provisions limiting the amount of tax credits for
1457 high-impact television series and digital media
1458 productions; providing criteria for determining
1459 priority for tax credits that have not yet been
1460 certified; reducing the required percent of certain
1461 production components necessary to qualify for
1462 additional credits; authorizing credit allocations for
1463 the 2015-2016 fiscal year; extending program repeal



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1464 provisions by 1 year; amending s. 288.9914, F.S.;

1465 revising limits on tax credits that may be claimed by

1466 qualified community development entities under the

1467 program; amending s. 288.9915, F.S.; revising

1468 restrictions on a qualified community development

1469 entity's making of cash interest payments on certain

1470 long-term debt securities; creating s. 290.00729,

1471 F.S.; authorizing Charlotte County to apply to the

1472 Department of Economic Opportunity for designation of

1473 an enterprise zone; providing application

1474 requirements; authorizing the Department of Economic

1475 Opportunity to designate an enterprise zone in

1476 Charlotte County; requiring that the Department of

1477 Economic Opportunity establish the initial effective

1478 date for the enterprise zone; creating s. 290.00731,

1479 F.S.; authorizing Citrus County to apply to the

1480 Department of Economic Opportunity for designation of

1481 an enterprise zone; providing an application deadline

1482 and requirements; authorizing the Department of

1483 Economic Opportunity to designate an enterprise zone

1484 in Citrus County; requiring the Department of Economic

1485 Opportunity to establish the effective date of the

1486 enterprise zone; amending s. 332.08, F.S.; authorizing

1487 a municipality participating in a federal airport

1488 privatization pilot program to lease or sell to a

1489 private party an airport or other air navigation

1490 facility or certain real property, improvements, and

1491 equipment; requiring approval by the Department of

1492 Transportation of the sale or lease agreement under



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1493 certain circumstances; providing criteria for
1494 department approval; amending s. 565.07, F.S.;
1495 providing that a distilled spirit greater than 153
1496 proof may be distilled, bottled, packaged, or
1497 processed for export or sale outside the state;
1498 creating provisions specifying a period during this
1499 year when the sale of clothing, wallets, bags, and
1500 school supplies are exempt from the tax on sales;
1501 providing definitions; providing exceptions; providing
1502 an appropriation to the Department of Revenue;
1503 providing an appropriation to the State Economic
1504 Enhancement and Development Trust Fund and subsequent
1505 appropriation from the trust fund to the Department of
1506 Economic Opportunity to fund economic development
1507 programs for the 2012-2013 fiscal year; authorizing
1508 the Department of Revenue to adopt emergency rules;
1509 providing effective dates.