

1                   A bill to be entitled  
2           An act relating to economic development; amending s.  
3           196.199, F.S.; providing an exemption from intangible  
4           tax for lessees performing a governmental, municipal,  
5           or public purpose or function; providing that the  
6           exemption from intangible tax applies retroactively to  
7           all governmental leaseholds in existence as of a  
8           certain date; providing that the provision is remedial  
9           in nature and does not create a right to certain  
10          refunds; amending s. 210.20, F.S.; deleting obsolete  
11          provisions; establishing a funding source for the H.  
12          Lee Moffitt Cancer Center and Research Institute from  
13          a portion of the cigarette tax collections; directing  
14          the purposes for which such funds may be used;  
15          establishing a funding source for the Department of  
16          Health from a portion of the cigarette tax collections  
17          to establish grants and undertake other activities in  
18          conjunction with the Sanford-Burnham Medical Research  
19          Institute to further biomedical research; directing  
20          the purposes for which such funds may be used;  
21          amending s. 210.201, F.S.; establishing the purposes  
22          for which funding to the H. Lee Moffitt Cancer Center  
23          and Research Institute may be used; amending s.  
24          211.3103, F.S.; revising the excise tax rates levied  
25          upon each ton of phosphate rock severed; specifying  
26          the period during which the rates apply; revising the  
27          distribution of the revenues received; deleting  
28          obsolete provisions; amending s. 211.02, F.S.;

29 | defining the term "mature field recovery oil" and  
30 | applying to such oil the tiered severance tax rates  
31 | applicable to tertiary oil; amending s. 211.06, F.S.;  
32 | revising the distribution of certain proceeds from the  
33 | Oil and Gas Tax Trust Fund; amending s. 212.08, F.S.;  
34 | providing an exemption from the tax on sales, use, and  
35 | other transactions for electricity used by  
36 | packinghouses; defining the term "packinghouse";  
37 | expanding exemptions from the sales and use tax on  
38 | labor, parts, and equipment used in repairs of certain  
39 | aircraft; exempting certain items used to manufacture,  
40 | produce, or modify aircraft and gas turbine engines  
41 | and parts from the tax on sales, use, and other  
42 | transactions; revising a condition for an exemption  
43 | for machinery and equipment; providing an exemption  
44 | from the tax on sales, use, and other transactions for  
45 | the sale or lease of accessible taxicabs; defining the  
46 | term "accessible taxicab"; amending s. 212.097, F.S.;  
47 | revising the eligibility criteria for tax credits  
48 | under the Urban High-Crime Area Job Tax Credit  
49 | Program; amending s. 220.14, F.S.; increasing the  
50 | amount of income that is exempt from the corporate  
51 | income tax; amending s. 220.63, F.S.; increasing the  
52 | amount of income that is exempt from the franchise tax  
53 | imposed on banks and savings associations; amending s.  
54 | 283.35, F.S.; requiring an agency, university,  
55 | college, school district, or other political  
56 | subdivision of the state to grant a specified

57 | preference to a vendor located within the state when  
58 | awarding a contract for printing; specifying the  
59 | percentage of preference to be granted; amending s.  
60 | 287.057, F.S.; providing an exception to the  
61 | requirement for competitive solicitation of  
62 | contractual services and commodities for public  
63 | service announcement programs provided by certain  
64 | nonprofit corporations; amending s. 287.084, F.S.;  
65 | requiring, rather than authorizing, an agency,  
66 | university, college, school district, or other  
67 | political subdivision of the state in making purchases  
68 | of personal property through competitive solicitation  
69 | to award a preference to the lowest responsible and  
70 | responsive vendor having a principal place of business  
71 | within this state under specified circumstances;  
72 | specifying the percentage of preference to be granted;  
73 | providing nonapplicability; prohibiting the preclusion  
74 | of a vendor whose principal place of business is in  
75 | this state from being an authorized reseller of  
76 | information technology commodities of state  
77 | contractors, under certain circumstances; amending s.  
78 | 288.1254, F.S.; redefining the terms "digital media  
79 | project," "off-season certified production," and  
80 | "production"; defining the terms "high-impact digital  
81 | media project" and "interactive website"; revising  
82 | provisions limiting the amount of tax credits for  
83 | high-impact television series and digital media  
84 | productions; providing criteria for determining

85 | priority for tax credits that have not yet been  
86 | certified; reducing the required percent of certain  
87 | production components necessary to qualify for  
88 | additional credits; authorizing credit allocations for  
89 | the 2015-2016 fiscal year; extending program repeal  
90 | provisions by 1 year; amending s. 288.9914, F.S.;  
91 | revising limits on tax credits that may be claimed by  
92 | qualified community development entities under the  
93 | program; amending s. 288.9915, F.S.; revising  
94 | restrictions on a qualified community development  
95 | entity's making of cash interest payments on certain  
96 | long-term debt securities; creating s. 290.00729,  
97 | F.S.; authorizing Charlotte County to apply to the  
98 | Department of Economic Opportunity for designation of  
99 | an enterprise zone; providing application  
100 | requirements; authorizing the Department of Economic  
101 | Opportunity to designate an enterprise zone in  
102 | Charlotte County; requiring that the Department of  
103 | Economic Opportunity establish the initial effective  
104 | date for the enterprise zone; creating s. 290.00731,  
105 | F.S.; authorizing Citrus County to apply to the  
106 | Department of Economic Opportunity for designation of  
107 | an enterprise zone; providing an application deadline  
108 | and requirements; authorizing the Department of  
109 | Economic Opportunity to designate an enterprise zone  
110 | in Citrus County; requiring the Department of Economic  
111 | Opportunity to establish the effective date of the  
112 | enterprise zone; amending s. 332.08, F.S.; authorizing

113 a municipality participating in a federal airport  
114 privatization pilot program to lease or sell to a  
115 private party an airport or other air navigation  
116 facility or certain real property, improvements, and  
117 equipment; requiring approval by the Department of  
118 Transportation of the sale or lease agreement under  
119 certain circumstances; providing criteria for  
120 department approval; amending s. 565.07, F.S.;  
121 providing that a distilled spirit greater than 153  
122 proof may be distilled, bottled, packaged, or  
123 processed for export or sale outside the state;  
124 creating provisions specifying a period during this  
125 year when the sale of clothing, wallets, bags, and  
126 school supplies are exempt from the tax on sales;  
127 providing definitions; providing exceptions; providing  
128 an appropriation to the Department of Revenue;  
129 providing an appropriation to the State Economic  
130 Enhancement and Development Trust Fund and subsequent  
131 appropriation from the trust fund to the Department of  
132 Economic Opportunity to fund economic development  
133 programs for the 2012-2013 fiscal year; authorizing  
134 the Department of Revenue to adopt emergency rules;  
135 providing effective dates.

136  
137 Be It Enacted by the Legislature of the State of Florida:  
138

139 Section 1. Paragraph (a) of subsection (2) of section  
140 196.199, Florida Statutes, is amended to read:

141 196.199 Government property exemption.—

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

145 (a) Leasehold interests in property of the United States,  
 146 of the state or any of its several political subdivisions, or of  
 147 municipalities, agencies, authorities, and other public bodies  
 148 corporate of the state shall be exempt from ad valorem taxation  
 149 and the intangible tax pursuant to paragraph (b) only when the  
 150 lessee serves or performs a governmental, municipal, or public  
 151 purpose or function, as defined in s. 196.012(6). In all such  
 152 cases, all other interests in the leased property shall also be  
 153 exempt from ad valorem taxation. However, a leasehold interest  
 154 in property of the state may not be exempted from ad valorem  
 155 taxation when a nongovernmental lessee uses such property for  
 156 the operation of a multipurpose hazardous waste treatment  
 157 facility.

158 Section 2. The amendment to s. 196.199, Florida Statutes,  
 159 made by this act shall take effect upon this act becoming a law  
 160 and shall apply retroactively to all governmental leaseholds in  
 161 existence as of January 1, 2011. This section is intended to be  
 162 remedial in nature and does not create a right to a refund or  
 163 require any governmental entity to refund any tax, penalty, or  
 164 interest remitted to the Department of Revenue before the  
 165 effective date of this act.

166 Section 3. Paragraph (b) of subsection (2) of section  
 167 210.20, Florida Statutes, is amended, and paragraph (c) is added  
 168 to subsection (2) of that section, to read:

169 210.20 Employees and assistants; distribution of funds.—

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

174 ~~(b)1. Beginning January 1, 1999, and continuing for 10~~  
 175 ~~years thereafter, the division shall from month to month certify~~  
 176 ~~to the Chief Financial Officer the amount derived from the~~  
 177 ~~cigarette tax imposed by s. 210.02, less the service charges~~  
 178 ~~provided for in s. 215.20 and less 0.9 percent of the amount~~  
 179 ~~derived from the cigarette tax imposed by s. 210.02, which shall~~  
 180 ~~be deposited into the Alcoholic Beverage and Tobacco Trust Fund,~~  
 181 ~~specifying an amount equal to 2.59 percent of the net~~  
 182 ~~collections, and that amount shall be paid to the Board of~~  
 183 ~~Directors of the H. Lee Moffitt Cancer Center and Research~~  
 184 ~~Institute, established under s. 1004.43, by warrant drawn by the~~  
 185 ~~Chief Financial Officer upon the State Treasury. These funds are~~  
 186 ~~hereby appropriated monthly out of the Cigarette Tax Collection~~  
 187 ~~Trust Fund, to be used for the purpose of constructing,~~  
 188 ~~furnishing, and equipping a cancer research facility at the~~  
 189 ~~University of South Florida adjacent to the H. Lee Moffitt~~  
 190 ~~Cancer Center and Research Institute. In fiscal years 1999-2000~~  
 191 ~~and thereafter with the exception of fiscal year 2008-2009, the~~  
 192 ~~appropriation to the H. Lee Moffitt Cancer Center and Research~~  
 193 ~~Institute authorized by this subparagraph shall not be less than~~  
 194 ~~the amount that would have been paid to the H. Lee Moffitt~~  
 195 ~~Cancer Center and Research Institute for fiscal year 1998-1999~~  
 196 ~~had payments been made for the entire fiscal year rather than~~

197 ~~for a 6-month period thereof.~~

198 ~~2. Beginning July 1, 2002, and continuing through June 30,~~

199 ~~2004, the division shall, in addition to the distribution~~

200 ~~authorized in subparagraph 1., from month to month certify to~~

201 ~~the Chief Financial Officer the amount derived from the~~

202 ~~cigarette tax imposed by s. 210.02, less the service charges~~

203 ~~provided for in s. 215.20 and less 0.9 percent of the amount~~

204 ~~derived from the cigarette tax imposed by s. 210.02, which shall~~

205 ~~be deposited into the Alcoholic Beverage and Tobacco Trust Fund,~~

206 ~~specifying an amount equal to 0.2632 percent of the net~~

207 ~~collections, and that amount shall be paid to the Board of~~

208 ~~Directors of the H. Lee Moffitt Cancer Center and Research~~

209 ~~Institute, established under s. 1004.43, by warrant drawn by the~~

210 ~~Chief Financial Officer. Beginning July 1, 2004, and continuing~~

211 ~~through June 30, 2013 ~~2020~~, the division shall, in addition to~~

212 ~~the distribution authorized in subparagraph 1., from month to~~

213 ~~month certify to the Chief Financial Officer the amount derived~~

214 ~~from the cigarette tax imposed by s. 210.02, less the service~~

215 ~~charges provided for in s. 215.20 and less 0.9 percent of the~~

216 ~~amount derived from the cigarette tax imposed by s. 210.02,~~

217 ~~which shall be deposited into the Alcoholic Beverage and Tobacco~~

218 ~~Trust Fund, specifying an amount equal to 1.47 percent of the~~

219 ~~net collections, and that amount shall be paid to the Board of~~

220 ~~Directors of the H. Lee Moffitt Cancer Center and Research~~

221 ~~Institute, established under s. 1004.43, by warrant drawn by the~~

222 ~~Chief Financial Officer. Beginning July 1, 2013, and continuing~~

223 ~~through June 30, 2033, the division shall from month to month~~

224 ~~certify to the Chief Financial Officer the amount derived from~~



225 the cigarette tax imposed by s. 210.02, less the service charges  
 226 provided for in s. 215.20 and less 0.9 percent of the amount  
 227 derived from the cigarette tax imposed by s. 210.02, which shall  
 228 be deposited into the Alcoholic Beverage and Tobacco Trust Fund,  
 229 specifying an amount equal to 2.75 percent of the net  
 230 collections, and that amount shall be paid to the Board of  
 231 Directors of the H. Lee Moffitt Cancer Center and Research  
 232 Institute, established under s. 1004.43, by warrant drawn by the  
 233 Chief Financial Officer. These funds are appropriated monthly  
 234 out of the Cigarette Tax Collection Trust Fund, to be used for  
 235 lawful purposes, including the purpose of constructing,  
 236 furnishing, and equipping, financing, operating, and maintaining  
 237 a cancer research and clinical and related facilities;  
 238 furnishing, equipping, operating, and maintaining other  
 239 properties owned or leased by facility at the University of  
 240 South Florida adjacent to the H. Lee Moffitt Cancer Center and  
 241 Research Institute; and paying costs incurred in connection with  
 242 purchasing, financing, operating, and maintaining such  
 243 equipment, facilities, and properties. In fiscal years 2004-2005  
 244 and thereafter, the appropriation to the H. Lee Moffitt Cancer  
 245 Center and Research Institute authorized by this subparagraph  
 246 shall not be less than the amount that would have been paid to  
 247 the H. Lee Moffitt Cancer Center and Research Institute in  
 248 fiscal year 2001-2002, had this subparagraph been in effect.

249 (c) Beginning July 1, 2013, and continuing through June  
 250 30, 2021, the division shall from month to month certify to the  
 251 Chief Financial Officer the amount derived from the cigarette  
 252 tax imposed by s. 210.02, less the service charges provided for

253 in s. 215.20 and less 0.9 percent of the amount derived from the  
 254 cigarette tax imposed by s. 210.02, which shall be deposited  
 255 into the Alcoholic Beverage and Tobacco Trust Fund, specifying  
 256 an amount equal to 1 percent of the net collections, and that  
 257 amount shall be deposited into the Biomedical Research Trust  
 258 Fund in the Department of Health. These funds are appropriated  
 259 annually in an amount not to exceed \$3 million from the  
 260 Biomedical Research Trust Fund for the Department of Health and  
 261 the Sanford-Burnham Medical Research Institute to work in  
 262 conjunction for the purpose of establishing activities and grant  
 263 opportunities in relation to biomedical research.

264 Section 4. Section 210.201, Florida Statutes, is amended  
 265 to read:

266 210.201 H. Lee Moffitt Cancer Center and Research  
 267 Institute facilities ~~Cancer research facility at the University~~  
 268 ~~of South Florida~~; establishment; funding.—The Board of Directors  
 269 of the H. Lee Moffitt Cancer Center and Research Institute shall  
 270 construct, furnish, and equip, and shall covenant to complete,  
 271 the cancer research and clinical and related facilities of  
 272 ~~facility at the University of South Florida adjacent to the H.~~  
 273 ~~Lee Moffitt Cancer Center and Research Institute~~ funded with  
 274 proceeds from the Cigarette Tax Collection Trust Fund pursuant  
 275 to s. 210.20. Moneys transferred to the Board of Directors of  
 276 the H. Lee Moffitt Cancer Center and Research Institute pursuant  
 277 to s. 210.20 may ~~shall~~ be used to secure financing to pay costs  
 278 related to constructing, furnishing, ~~and equipping,~~ operating,  
 279 and maintaining ~~the~~ cancer research and clinical and related  
 280 facilities; furnishing, equipping, operating, and maintaining

281 other leased or owned properties; and paying costs incurred in  
 282 connection with purchasing, financing, operating, and  
 283 maintaining such equipment, facilities, and properties as  
 284 provided in s. 210.20 ~~facility~~. Such financing may include the  
 285 issuance of tax-exempt bonds or other forms of indebtedness by a  
 286 local authority, municipality, or county pursuant to parts II  
 287 and III of chapter 159. Such bonds shall not constitute state  
 288 bonds for purposes of s. 11, Art. VII of the State Constitution,  
 289 but shall constitute bonds of a "local agency," as defined in s.  
 290 159.27(4). The cigarette tax dollars pledged to facilities ~~this~~  
 291 ~~facility~~ pursuant to s. 210.20 may be replaced annually by the  
 292 Legislature from tobacco litigation settlement proceeds.

293 Section 5. Section 211.3103, Florida Statutes, is amended  
 294 to read:

295 211.3103 Levy of tax on severance of phosphate rock; rate,  
 296 basis, and distribution of tax.—

297 (1) There is hereby levied an excise tax upon each ~~every~~  
 298 person engaging in the business of severing phosphate rock from  
 299 the soils or waters of this state for commercial use. The tax  
 300 shall be collected, administered, and enforced by the  
 301 department.

302 (2) The tax rate shall be \$1.61 per ton severed, except  
 303 for the time period beginning January 1, 2015, until December  
 304 31, 2022, when the tax rate shall be \$1.80 per ton severed.

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

308 ~~(a) The first \$10 million in revenue collected from the~~

309 ~~tax during each fiscal year shall be paid to the credit of the~~  
 310 ~~Conservation and Recreation Lands Trust Fund.~~

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

314 ~~1. To the credit of the General Revenue Fund of the state,~~  
 315 ~~40.1 percent.~~

316 ~~2. For payment to counties in proportion to the number of~~  
 317 ~~tons of phosphate rock produced from a phosphate rock matrix~~  
 318 ~~located within such political boundary, 16.5 percent. The~~  
 319 ~~department shall distribute this portion of the proceeds~~  
 320 ~~annually based on production information reported by the~~  
 321 ~~producers on the annual returns for the taxable year. Any such~~  
 322 ~~proceeds received by a county shall be used only for phosphate-~~  
 323 ~~related expenses.~~

324 ~~3. For payment to counties that have been designated a~~  
 325 ~~rural area of critical economic concern pursuant to s. 288.0656~~  
 326 ~~in proportion to the number of tons of phosphate rock produced~~  
 327 ~~from a phosphate rock matrix located within such political~~  
 328 ~~boundary, 13 percent. The department shall distribute this~~  
 329 ~~portion of the proceeds annually based on production information~~  
 330 ~~reported by the producers on the annual returns for the taxable~~  
 331 ~~year. Payments under this subparagraph shall be made to the~~  
 332 ~~counties unless the Legislature by special act creates a local~~  
 333 ~~authority to promote and direct the economic development of the~~  
 334 ~~county. If such authority exists, payments shall be made to that~~  
 335 ~~authority.~~

336 ~~4. To the credit of the Phosphate Research Trust Fund in~~

337 ~~the Division of Universities of the Department of Education, 9.3~~  
 338 ~~percent.~~

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

340 ~~6. To the credit of the Nonmandatory Land Reclamation~~  
 341 ~~Trust Fund, 10.4 percent.~~

342 ~~(3) Beginning July 1, 2003, and annually thereafter, the~~  
 343 ~~Department of Environmental Protection may use up to \$2 million~~  
 344 ~~of the funds in the Nonmandatory Land Reclamation Trust Fund to~~  
 345 ~~purchase a surety bond or a policy of insurance, the proceeds of~~  
 346 ~~which would pay the cost of restoration, reclamation, and~~  
 347 ~~cleanup of any phosphogypsum stack system and phosphate mining~~  
 348 ~~activities in the event that an operator or permittee thereof~~  
 349 ~~has been subject to a final order of bankruptcy and all funds~~  
 350 ~~available therefrom are determined to be inadequate to~~  
 351 ~~accomplish such restoration, reclamation, and cleanup. This~~  
 352 ~~section does not imply that such operator or permittee is~~  
 353 ~~thereby relieved of its obligations or relieved of any~~  
 354 ~~liabilities pursuant to any other remedies at law,~~  
 355 ~~administrative remedies, statutory remedies, or remedies~~  
 356 ~~pursuant to bankruptcy law. The department shall adopt rules to~~  
 357 ~~implement this subsection, including the purchase and oversight~~  
 358 ~~of the bond or policy.~~

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

361 ~~(a) Planning, preparing, and financing of infrastructure~~  
 362 ~~projects for job creation and capital investment, especially~~  
 363 ~~those related to industrial and commercial sites. Infrastructure~~  
 364 ~~investments may include the following public or public-private~~

365 ~~partnership facilities: stormwater systems, telecommunications~~  
 366 ~~facilities, roads or other remedies to transportation~~  
 367 ~~impediments, nature-based tourism facilities, or other physical~~  
 368 ~~requirements necessary to facilitate trade and economic~~  
 369 ~~development activities.~~

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

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

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

379 ~~(6) Beginning January 1, 2005, and annually thereafter,~~  
 380 ~~the tax rate shall be the base rate times the base rate~~  
 381 ~~adjustment for the tax year as calculated by the department in~~  
 382 ~~accordance with subsection (8).~~

383 ~~(3)(7)~~ (3) The excise tax levied by this section applies shall  
 384 apply to the total production of the producer during the taxable  
 385 year, measured on the basis of bone-dry tons produced at the  
 386 point of severance.

387 ~~(8)(a) On or before March 30, 2004, and annually~~  
 388 ~~thereafter, the department shall calculate the base rate~~  
 389 ~~adjustment, if any, for phosphate rock based on the change in~~  
 390 ~~the unadjusted annual producer price index for the prior~~  
 391 ~~calendar year in relation to the unadjusted annual producer~~  
 392 ~~price index for calendar year 1999.~~

393 ~~(b) For the purposes of determining the base rate~~  
 394 ~~adjustment for any year, the base rate adjustment shall be a~~  
 395 ~~fraction, the numerator of which is the unadjusted annual~~  
 396 ~~producer price index for the prior calendar year and the~~  
 397 ~~denominator of which is the unadjusted annual producer price~~  
 398 ~~index for calendar year 1999.~~

399 ~~(c) The department shall provide the base rate, the base~~  
 400 ~~rate adjustment, and the resulting tax rate to affected~~  
 401 ~~producers by written notice on or before April 15 of the current~~  
 402 ~~year.~~

403 ~~(d) If the producer price index for phosphate rock is~~  
 404 ~~substantially revised, the department shall make appropriate~~  
 405 ~~adjustment in the method used to compute the base rate~~  
 406 ~~adjustment under this subsection which will produce results~~  
 407 ~~reasonably consistent with the result that would have been~~  
 408 ~~obtained if the producer price index for phosphate rock had not~~  
 409 ~~been revised. However, the tax rate shall not be less than \$1.51~~  
 410 ~~per ton severed.~~

411 ~~(e) If the producer price index for phosphate rock is~~  
 412 ~~discontinued, a comparable index shall be selected by the~~  
 413 ~~department and adopted by rule.~~

414 (4)~~(9)~~ The excise tax levied on the severance of phosphate  
 415 rock is ~~shall be~~ in addition to any ad valorem taxes levied upon  
 416 the separately assessed mineral interest in the real property  
 417 upon which the site of severance is located, or any other tax,  
 418 permit, or license fee imposed by the state or its political  
 419 subdivisions.

420 (5)~~(10)~~ The tax levied by this section shall be collected

421 in the manner prescribed in s. 211.33.

422 ~~(11)(a) Beginning July 1, 2008, there is hereby levied a~~  
423 ~~surcharge of \$1.38 per ton severed in addition to the excise tax~~  
424 ~~levied by this section. The surcharge shall be levied until the~~  
425 ~~last day of the calendar quarter in which the total revenue~~  
426 ~~generated by the surcharge equals \$60 million. Revenues derived~~  
427 ~~from the surcharge shall be deposited into the Nonmandatory Land~~  
428 ~~Reclamation Trust Fund and shall be exempt from the general~~  
429 ~~revenue service charge provided in s. 215.20. Revenues derived~~  
430 ~~from the surcharge shall be used to augment funds appropriated~~  
431 ~~for the rehabilitation, management, and closure of the Piney~~  
432 ~~Point and Mulberry sites and for approved reclamation of~~  
433 ~~nonmandatory lands in accordance with chapter 378. A minimum of~~  
434 ~~75 percent of the revenues from the surcharge shall be dedicated~~  
435 ~~to the Piney Point and Mulberry sites.~~

436 ~~(b) Beginning July 1, 2008, the excise tax rate shall be~~  
437 ~~\$1.945 per ton severed and the base rate adjustment provided in~~  
438 ~~subsection (6) shall not apply.~~

439 ~~(c)1. Beginning July 1 of the 2010-2011 fiscal year, the~~  
440 ~~tax rate shall be the base rate of \$1.71 per ton severed.~~

441 ~~2. Beginning July 1 of the 2011-2012 fiscal year, the tax~~  
442 ~~rate shall be the base rate of \$1.61 per ton severed.~~

443 ~~3. The base rate adjustment provided in subsection (6)~~  
444 ~~shall not apply until the conditions of paragraph (d) are met.~~

445 ~~(d) Beginning July 1 of the fiscal year following the date~~  
446 ~~on which a taxpayer's surcharge offset equals or exceeds the~~  
447 ~~total amount of surcharge remitted by such taxpayer under~~  
448 ~~paragraph (a), and each year thereafter, the excise tax rate~~



449 ~~levied on such taxpayer shall be adjusted as provided in~~  
450 ~~subsection (6). The surcharge offset for each taxpayer is an~~  
451 ~~amount calculated by the department equal to the cumulative~~  
452 ~~difference between the amount of excise tax that would have been~~  
453 ~~collected under subsections (5) and (6) and the excise tax~~  
454 ~~collected under subparagraphs (c)1. and 2. from such taxpayer.~~

455 ~~(c) Beginning July 1 of the 2010-2011 fiscal year, the~~  
456 ~~proceeds of all taxes, interest, and penalties imposed under~~  
457 ~~this section shall be exempt from the general revenue service~~  
458 ~~charge provided in s. 215.20, and shall be paid into the State~~  
459 ~~Treasury as follows:~~

460 ~~1. To the credit of the Conservation and Recreation Lands~~  
461 ~~Trust Fund, 21.9 percent.~~

462 ~~2. To the credit of the General Revenue Fund of the state,~~  
463 ~~37.1 percent.~~

464 ~~3. For payment to counties in proportion to the number of~~  
465 ~~tons of phosphate rock produced from a phosphate rock matrix~~  
466 ~~located within such political boundary, 12 percent. The~~  
467 ~~department shall distribute this portion of the proceeds~~  
468 ~~annually based on production information reported by the~~  
469 ~~producers on the annual returns for the taxable year. Any such~~  
470 ~~proceeds received by a county shall be used only for phosphate-~~  
471 ~~related expenses.~~

472 ~~4. For payment to counties that have been designated a~~  
473 ~~rural area of critical economic concern pursuant to s. 288.0656~~  
474 ~~in proportion to the number of tons of phosphate rock produced~~  
475 ~~from a phosphate rock matrix located within such political~~  
476 ~~boundary, 9.4 percent. The department shall distribute this~~

477 ~~portion of the proceeds annually based on production information~~  
 478 ~~reported by the producers on the annual returns for the taxable~~  
 479 ~~year. Payments under this subparagraph shall be made to the~~  
 480 ~~counties unless the Legislature by special act creates a local~~  
 481 ~~authority to promote and direct the economic development of the~~  
 482 ~~county. If such authority exists, payments shall be made to that~~  
 483 ~~authority.~~

484 ~~5. To the credit of the Nonmandatory Land Reclamation~~  
 485 ~~Trust Fund, 5.8 percent.~~

486 ~~6. To the credit of the Phosphate Research Trust Fund in~~  
 487 ~~the Division of Universities of the Department of Education, 5.8~~  
 488 ~~percent.~~

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

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

495 1. To the credit of the Conservation and Recreation Lands  
 496 Trust Fund, 25.5 percent.

497 2. To the credit of the General Revenue Fund of the state,  
 498 35.7 percent.

499 3. For payment to counties in proportion to the number of  
 500 tons of phosphate rock produced from a phosphate rock matrix  
 501 located within such political boundary, 12.8 percent. The  
 502 department shall distribute this portion of the proceeds  
 503 annually based on production information reported by the  
 504 producers on the annual returns for the taxable year. Any such

505 | proceeds received by a county shall be used only for phosphate-  
 506 | related expenses.

507 |         4. For payment to counties that have been designated as a  
 508 | rural area of critical economic concern pursuant to s. 288.0656  
 509 | in proportion to the number of tons of phosphate rock produced  
 510 | from a phosphate rock matrix located within such political  
 511 | boundary, 10.0 percent. The department shall distribute this  
 512 | portion of the proceeds annually based on production information  
 513 | reported by the producers on the annual returns for the taxable  
 514 | year. Payments under this subparagraph shall be made to the  
 515 | counties unless the Legislature by special act creates a local  
 516 | authority to promote and direct the economic development of the  
 517 | county. If such authority exists, payments shall be made to that  
 518 | authority.

519 |         5. To the credit of the Nonmandatory Land Reclamation  
 520 | Trust Fund, 6.2 percent.

521 |         6. To the credit of the Phosphate Research Trust Fund in  
 522 | the Division of Universities of the Department of Education, 6.2  
 523 | percent.

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

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

530 |             1. To the credit of the Conservation and Recreation Lands  
 531 | Trust Fund, 22.8 percent.

532 |             2. To the credit of the General Revenue Fund of the state,

533 31.9 percent.

534 3. For payment to counties pursuant to subparagraph (a)3.,  
 535 11.5 percent.

536 4. For payment to counties pursuant to subparagraph (a)4.,  
 537 8.9 percent.

538 5. To the credit of the Nonmandatory Land Reclamation  
 539 Trust Fund, 16.1 percent.

540 6. To the credit of the Phosphate Research Trust Fund in  
 541 the Division of Universities of the Department of Education, 5.6  
 542 percent.

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

544 (c)(g) For purposes of this section, "phosphate-related  
 545 expenses" means those expenses that provide for infrastructure  
 546 or services in support of the phosphate industry, reclamation or  
 547 restoration of phosphate lands, community infrastructure on such  
 548 reclaimed lands, and similar expenses directly related to  
 549 support of the industry.

550 Section 6. Paragraph (b) of subsection (1) of section  
 551 211.02, Florida Statutes, is amended, present subsections (4)  
 552 and (5) of that section are renumbered as subsections (5) and  
 553 (6), respectively, and a new subsection (4) is added to that  
 554 section, to read:

555 211.02 Oil production tax; basis and rate of tax; tertiary  
 556 oil and mature field recovery oil.—An excise tax is hereby  
 557 levied upon every person who severs oil in the state for sale,  
 558 transport, storage, profit, or commercial use. Except as  
 559 otherwise provided in this part, the tax is levied on the basis  
 560 of the entire production of oil in this state, including any

561 royalty interest. Such tax shall accrue at the time the oil is  
 562 severed and shall be a lien on production regardless of the  
 563 place of sale, to whom sold, or by whom used, and regardless of  
 564 the fact that delivery of the oil may be made outside the state.

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

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

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

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

573 3. Nine percent of the gross value of oil on the value of  
 574 oil \$80 and above.

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

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

581 211.06 Oil and Gas Tax Trust Fund; distribution of tax  
 582 proceeds.—All taxes, interest, and penalties imposed under this  
 583 part shall be collected by the department and placed in a  
 584 special fund designated the "Oil and Gas Tax Trust Fund."

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

588 (a) To the credit of the General Revenue Fund of the

589 state:

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

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

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

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

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

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

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

607 3. Twenty percent of the proceeds from the tax on gas  
608 imposed under s. 211.025.

609 4. Twenty percent of the proceeds from the tax on sulfur  
610 imposed under s. 211.026.

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

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

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

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

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

621 Section 8. Effective January 1, 2013, paragraphs (b) and  
622 (e) of subsection (5) and paragraphs (ee) and (rr) of subsection  
623 (7) of section 212.08, Florida Statutes, are amended, and  
624 paragraph (hhh) and (iii) are added to subsection (7) of that  
625 section, to read:

626 212.08 Sales, rental, use, consumption, distribution, and  
627 storage tax; specified exemptions.—The sale at retail, the  
628 rental, the use, the consumption, the distribution, and the  
629 storage to be used or consumed in this state of the following  
630 are hereby specifically exempt from the tax imposed by this  
631 chapter.

632 (5) EXEMPTIONS; ACCOUNT OF USE.—

633 (b) *Machinery and equipment used to increase productive*  
634 *output.*—

635 1. Industrial machinery and equipment purchased for  
636 exclusive use by a new business in spaceport activities as  
637 defined by s. 212.02 or for use in new businesses that  
638 manufacture, process, compound, or produce for sale items of  
639 tangible personal property at fixed locations are exempt from  
640 the tax imposed by this chapter upon an affirmative showing by  
641 the taxpayer to the satisfaction of the department that such  
642 items are used in a new business in this state. Such purchases  
643 must be made before ~~prior to~~ the date the business first begins  
644 its productive operations, and delivery of the purchased item

645 must be made within 12 months after that date.

646 2. Industrial machinery and equipment purchased for  
647 exclusive use by an expanding facility which is engaged in  
648 spaceport activities as defined by s. 212.02 or for use in  
649 expanding manufacturing facilities or plant units which  
650 manufacture, process, compound, or produce for sale items of  
651 tangible personal property at fixed locations in this state are  
652 exempt from any amount of tax imposed by this chapter upon an  
653 affirmative showing by the taxpayer to the satisfaction of the  
654 department that such items are used to increase the productive  
655 output of such expanded facility or business by not less than 5  
656 ~~10~~ percent.

657 3.a. To receive an exemption provided by subparagraph 1.  
658 or subparagraph 2., a qualifying business entity shall apply to  
659 the department for a temporary tax exemption permit. The  
660 application shall state that a new business exemption or  
661 expanded business exemption is being sought. Upon a tentative  
662 affirmative determination by the department pursuant to  
663 subparagraph 1. or subparagraph 2., the department shall issue  
664 such permit.

665 b. The applicant shall maintain all necessary books and  
666 records to support the exemption. Upon completion of purchases  
667 of qualified machinery and equipment pursuant to subparagraph 1.  
668 or subparagraph 2., the temporary tax permit shall be delivered  
669 to the department or returned to the department by certified or  
670 registered mail.

671 c. If, in a subsequent audit conducted by the department,  
672 it is determined that the machinery and equipment purchased as



673 exempt under subparagraph 1. or subparagraph 2. did not meet the  
674 criteria mandated by this paragraph or if commencement of  
675 production did not occur, the amount of taxes exempted at the  
676 time of purchase shall immediately be due and payable to the  
677 department by the business entity, together with the appropriate  
678 interest and penalty, computed from the date of purchase, in the  
679 manner prescribed by this chapter.

680 d. If a qualifying business entity fails to apply for a  
681 temporary exemption permit or if the tentative determination by  
682 the department required to obtain a temporary exemption permit  
683 is negative, a qualifying business entity shall receive the  
684 exemption provided in subparagraph 1. or subparagraph 2. through  
685 a refund of previously paid taxes. No refund may be made for  
686 such taxes unless the criteria mandated by subparagraph 1. or  
687 subparagraph 2. have been met and commencement of production has  
688 occurred.

689 4. The department shall adopt rules governing applications  
690 for, issuance of, and the form of temporary tax exemption  
691 permits; provisions for recapture of taxes; and the manner and  
692 form of refund applications, and may establish guidelines as to  
693 the requisites for an affirmative showing of increased  
694 productive output, commencement of production, and qualification  
695 for exemption.

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

701 the state, any firm subject to regulation by the Division of  
702 Hotels and Restaurants of the Department of Business and  
703 Professional Regulation, or any firm that does not manufacture,  
704 process, compound, or produce for sale items of tangible  
705 personal property or that does not use such machinery and  
706 equipment in spaceport activities as required by this paragraph.  
707 The exemptions provided in subparagraphs 1. and 2. shall apply  
708 to machinery and equipment purchased for use in phosphate or  
709 other solid minerals severance, mining, or processing  
710 operations.

711 6. For the purposes of the exemptions provided in  
712 subparagraphs 1. and 2., these terms have the following  
713 meanings:

714 a. "Industrial machinery and equipment" means tangible  
715 personal property or other property that has a depreciable life  
716 of 3 years or more and that is used as an integral part in the  
717 manufacturing, processing, compounding, or production of  
718 tangible personal property for sale or is exclusively used in  
719 spaceport activities. A building and its structural components  
720 are not industrial machinery and equipment unless the building  
721 or structural component is so closely related to the industrial  
722 machinery and equipment that it houses or supports that the  
723 building or structural component can be expected to be replaced  
724 when the machinery and equipment are replaced. Heating and air-  
725 conditioning systems are not industrial machinery and equipment  
726 unless the sole justification for their installation is to meet  
727 the requirements of the production process, even though the  
728 system may provide incidental comfort to employees or serve, to

729 an insubstantial degree, nonproduction activities. The term  
 730 includes parts and accessories only to the extent that the  
 731 exemption thereof is consistent with the provisions of this  
 732 paragraph.

733 b. "Productive output" means the number of units actually  
 734 produced by a single plant, operation, or product line in a  
 735 single continuous 12-month period, irrespective of sales.  
 736 Increases in productive output shall be measured by the output  
 737 for 12 continuous months selected by the expanding business  
 738 after ~~following the~~ completion of the installation of such  
 739 machinery or equipment over the output for the 12 continuous  
 740 months immediately preceding such installation. However, in no  
 741 case may such time period begin later than 2 years after  
 742 ~~following the~~ completion of the installation of the new  
 743 machinery and equipment. The units used to measure productive  
 744 output shall be physically comparable between the two periods,  
 745 irrespective of sales.

746 (e) *Gas or electricity used for certain agricultural*  
 747 *purposes.-*

748 1. Butane gas, propane gas, natural gas, and all other  
 749 forms of liquefied petroleum gases are exempt from the tax  
 750 imposed by this chapter if used in any tractor, vehicle, or  
 751 other farm equipment which is used exclusively on a farm or for  
 752 processing farm products on the farm and no part of which gas is  
 753 used in any vehicle or equipment driven or operated on the  
 754 public highways of this state. This restriction does not apply  
 755 to the movement of farm vehicles or farm equipment between  
 756 farms. The transporting of bees by water and the operating of

757 equipment used in the apiary of a beekeeper is also deemed an  
758 exempt use.

759 2. Electricity used directly or indirectly for production,  
760 packing, or processing of agricultural products on the farm, or  
761 used directly or indirectly in a packinghouse, is exempt from  
762 the tax imposed by this chapter. As used in this subsection, the  
763 term "packinghouse" means any building or structure where  
764 fruits, vegetables, or meat from cattle or hogs are packed or  
765 otherwise prepared for market or shipment in fresh form for  
766 wholesale distribution. The exemption does not apply to  
767 electricity used in buildings or structures where agricultural  
768 products are sold at retail. This exemption applies only if the  
769 electricity used for the exempt purposes is separately metered.  
770 If the electricity is not separately metered, it is conclusively  
771 presumed that some portion of the electricity is used for a  
772 nonexempt purpose, and all of the electricity used for such  
773 purposes is taxable.

774 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
775 entity by this chapter do not inure to any transaction that is  
776 otherwise taxable under this chapter when payment is made by a  
777 representative or employee of the entity by any means,  
778 including, but not limited to, cash, check, or credit card, even  
779 when that representative or employee is subsequently reimbursed  
780 by the entity. In addition, exemptions provided to any entity by  
781 this subsection do not inure to any transaction that is  
782 otherwise taxable under this chapter unless the entity has  
783 obtained a sales tax exemption certificate from the department  
784 or the entity obtains or provides other documentation as

785 required by the department. Eligible purchases or leases made  
 786 with such a certificate must be in strict compliance with this  
 787 subsection and departmental rules, and any person who makes an  
 788 exempt purchase with a certificate that is not in strict  
 789 compliance with this subsection and the rules is liable for and  
 790 shall pay the tax. The department may adopt rules to administer  
 791 this subsection.

792 (ee) *Aircraft repair and maintenance labor charges.*—There  
 793 shall be exempt from the tax imposed by this chapter all labor  
 794 charges for the repair and maintenance of qualified aircraft,  
 795 aircraft of more than 2,000 ~~15,000~~ pounds maximum certified  
 796 takeoff weight, and rotary wing aircraft of more than 10,000  
 797 pounds maximum certified takeoff weight. Except as otherwise  
 798 provided in this chapter, charges for parts and equipment  
 799 furnished in connection with such labor charges are taxable.

800 (rr) *Equipment used in aircraft repair and maintenance.*—  
 801 There shall be exempt from the tax imposed by this chapter  
 802 replacement engines, parts, and equipment used in the repair or  
 803 maintenance of qualified aircraft, aircraft of more than 2,000  
 804 ~~15,000~~ pounds maximum certified takeoff weight, and rotary wing  
 805 aircraft of more than 10,300 pounds maximum certified takeoff  
 806 weight, when such parts or equipment are installed on such  
 807 aircraft that is being repaired or maintained in this state.

808 (hhh) *Items used in manufacturing and fabricating aircraft*  
 809 *and gas turbine engines.*—Chemicals, machinery, parts, and  
 810 equipment used and consumed in the manufacture or fabrication of  
 811 aircraft engines and gas turbine engines, including cores,  
 812 electrical discharge machining supplies, brass electrodes,

813 ceramic guides, reamers, grinding and deburring wheels, Norton  
814 vortex wheels, argon, nitrogen, helium, fluid abrasive cutters,  
815 solvents and soaps, boroscopes, penetrants, patterns, dies, and  
816 molds consumed in the production of castings are exempt from the  
817 tax imposed by this chapter.

818 (iii) Accessible taxicabs.—The sale or lease of accessible  
819 taxicabs is exempt from the tax imposed by this chapter. As used  
820 in this paragraph, the term "accessible taxicab" means a  
821 chauffer-driven taxi, limousine, sedan, van, or other passenger  
822 vehicle for which an operator is hired to use for the  
823 transportation of persons for compensation; which transports  
824 eight passengers or fewer; is equipped with a lift or ramp  
825 designed specifically to transport physically disabled persons  
826 or contains any other device designed to permit access to, and  
827 enable the transportation of, physically disabled persons,  
828 including persons who use wheelchairs, motorized wheelchairs, or  
829 similar mobility aids; which complies with the accessibility  
830 requirements of the Americans with Disabilities Act of 1990, 49  
831 C.F.R. ss. 38.23, 38.25, and 38.31, as amended, regardless of  
832 whether such requirements would apply under federal law; and  
833 meets all applicable federal motor vehicle safety standards and  
834 regulations adopted thereunder. If the lift or ramp or any other  
835 device is installed through an aftermarket conversion of a stock  
836 vehicle, only the value of the conversion is exempt from the tax  
837 imposed by this chapter.

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

840 212.097 Urban High-Crime Area Job Tax Credit Program.—

841           (3) (a) An existing eligible business may apply for a tax  
842 credit under this subsection at any time it is entitled to such  
843 credit, except as restricted by this subsection. An existing  
844 eligible business in a tier-one qualified high-crime area which  
845 on the date of application has at least 5 more qualified  
846 employees than it had 1 year prior to its date of application  
847 shall receive a \$1,500 tax credit for each such additional  
848 employee. An existing eligible business in a tier-two qualified  
849 high-crime area which on the date of application has at least 10  
850 more qualified employees than it had 1 year prior to its date of  
851 application shall receive a \$1,000 credit for each such  
852 additional employee. An existing business in a tier-three  
853 qualified high-crime area which on the date of application has  
854 at least 15 more qualified employees than it had 1 year prior to  
855 its date of application shall receive a \$500 tax credit for each  
856 such additional employee. An existing eligible business may  
857 apply for the credit under this subsection no more than once in  
858 any 12-month period. Any existing eligible business that  
859 received a credit under subsection (2) may not apply for the  
860 credit under this subsection sooner than 12 months after the  
861 application date for the credit under subsection (2).

862           (b) An existing eligible business that filed an  
863 application for a tax credit under this subsection on or after  
864 January 1, 2009, and was denied because of the limitation set  
865 forth in subsection (5) at the time of such application, may  
866 refile the application on or before December 31, 2012, if the  
867 number of qualified employees employed on the day the denied  
868 application is refiled is no lower than the number of qualified

869 employees on the day the denied application was initially filed.  
 870 Any credit resulting from the refiled application is subject to  
 871 the aggregate limitation set forth in subsection (10) for the  
 872 calendar year 2012. For purposes of applying the tax credit  
 873 eligibility determination required by this section to the  
 874 refiled application, the terms "date of application" and  
 875 "application date" mean the date the denied application was  
 876 initially filed.

877 (5) To be eligible for a tax credit under subsection (3),  
 878 the number of qualified employees employed 1 year before ~~prior~~  
 879 ~~to~~ the application date must be no lower than the number of  
 880 qualified employees on January 1, 2009, or on the application  
 881 date on which a credit under this section was based for any  
 882 previous application, including an application under subsection  
 883 (2).

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

887 220.14 Exemption.—

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

895 Section 11. Effective January 1, 2013, and applying to tax  
 896 years beginning on or after January 1, 2013, subsection (3) of



897 | section 220.63, Florida Statutes, is amended to read:

898 |       220.63 Franchise tax imposed on banks and savings  
899 | associations.—

900 |       (3) For purposes of this part, the franchise tax base  
901 | shall be adjusted federal income, as defined in s. 220.13,  
902 | apportioned to this state, plus nonbusiness income allocated to  
903 | this state pursuant to s. 220.16, less the deduction allowed in  
904 | subsection (5) and less \$50,000 ~~\$25,000~~.

905 |       Section 12. Section 283.35, Florida Statutes, is amended  
906 | to read:

907 |       283.35 Preference given printing within the state.—~~Every~~  
908 | ~~agency shall give preference to vendors located within the state~~  
909 | ~~When awarding a contract~~ contracts to have materials printed,  
910 | the agency, university, college, school district, or other  
911 | political subdivision of this state awarding the contract shall  
912 | grant a preference to the lowest responsible and responsive  
913 | vendor having a principal place of business within this state.  
914 | The preference shall be 5 percent if the lowest bid is submitted  
915 | by a vendor whose principal place of business is located outside  
916 | the state and if the ~~whenever such~~ printing can be performed in  
917 | this state ~~done at no greater expense than the expense of~~  
918 | ~~awarding a contract to a vendor located outside the state and~~  
919 | ~~can be done~~ at a level of quality comparable to that obtainable  
920 | from the ~~a~~ vendor submitting the lowest bid located outside the  
921 | state. As used in this section, the term "other political  
922 | subdivision of this state" does not include counties or  
923 | municipalities.

924 |       Section 13. Paragraph (f) of subsection (3) of section

925 287.057, Florida Statutes, is amended to read:

926 287.057 Procurement of commodities or contractual  
 927 services.—

928 (3) When the purchase price of commodities or contractual  
 929 services exceeds the threshold amount provided in s. 287.017 for  
 930 CATEGORY TWO, no purchase of commodities or contractual services  
 931 may be made without receiving competitive sealed bids,  
 932 competitive sealed proposals, or competitive sealed replies  
 933 unless:

934 (f) The following contractual services and commodities are  
 935 not subject to the competitive-solicitation requirements of this  
 936 section:

937 1. Artistic services. For the purposes of this subsection,  
 938 the term "artistic services" does not include advertising or  
 939 typesetting. As used in this subparagraph, the term  
 940 "advertising" means the making of a representation in any form  
 941 in connection with a trade, business, craft, or profession in  
 942 order to promote the supply of commodities or services by the  
 943 person promoting the commodities or contractual services.

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

946 3. Lectures by individuals.

947 4. Legal services, including attorney, paralegal, expert  
 948 witness, appraisal, or mediator services.

949 5.a. Health services involving examination, diagnosis,  
 950 treatment, prevention, medical consultation, or administration.

951 b. Beginning January 1, 2011, health services, including,  
 952 but not limited to, substance abuse and mental health services,

953 involving examination, diagnosis, treatment, prevention, or  
954 medical consultation, when such services are offered to eligible  
955 individuals participating in a specific program that qualifies  
956 multiple providers and uses a standard payment methodology.  
957 Reimbursement of administrative costs for providers of services  
958 purchased in this manner shall also be exempt. For purposes of  
959 this sub-subparagraph, "providers" means health professionals,  
960 health facilities, or organizations that deliver or arrange for  
961 the delivery of health services.

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

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

972 8. Family placement services.

973 9. Prevention services related to mental health, including  
974 drug abuse prevention programs, child abuse prevention programs,  
975 and shelters for runaways, operated by not-for-profit  
976 corporations. However, in acquiring such services, the agency  
977 shall consider the ability of the vendor, past performance,  
978 willingness to meet time requirements, and price.

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

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

982 12. Services or commodities provided by governmental  
983 agencies.

984 13. Statewide public service announcement programs  
985 provided by a Florida statewide nonprofit corporation under s.  
986 501(c) (6) of the Internal Revenue Code, with a guaranteed  
987 documented match of at least \$3 to \$1.

988 Section 14. Section 287.084, Florida Statutes, is amended  
989 to read:

990 287.084 Preference to Florida businesses.—

991 (1) (a) When an agency, university, college, ~~county,~~  
992 ~~municipality,~~ school district, or other political subdivision of  
993 the state is required to make purchases of personal property  
994 through competitive solicitation and the lowest responsible and  
995 responsive bid, proposal, or reply is by a vendor whose  
996 principal place of business is in a state or political  
997 subdivision thereof which grants a preference for the purchase  
998 of such personal property to a person whose principal place of  
999 business is in such state, then the agency, university, college  
1000 ~~county, municipality,~~ school district, or other political  
1001 subdivision of this state shall ~~may~~ award a preference to the  
1002 lowest responsible and responsive vendor having a principal  
1003 place of business within this state, which preference is equal  
1004 to the preference granted by the state or political subdivision  
1005 thereof in which the lowest responsible and responsive vendor  
1006 has its principal place of business. In a competitive  
1007 solicitation in which the lowest bid is submitted by a vendor  
1008 whose principal place of business is located outside the state

1009 and that state does not grant a preference in competitive  
 1010 solicitation to vendors having a principal place of business in  
 1011 that state, the preference to the lowest responsible and  
 1012 responsive vendor having a principal place of business in this  
 1013 state shall be 5 percent.

1014 (b) Paragraph (a) However, this section does not apply to  
 1015 transportation projects for which federal aid funds are  
 1016 available.

1017 (c) As used in this section, the term "other political  
 1018 subdivision of this state" does not include counties or  
 1019 municipalities.

1020 ~~(2) If a solicitation provides for the granting of such~~  
 1021 ~~preference as is provided in this section, A~~ Any vendor whose  
 1022 principal place of business is outside this ~~the~~ state of ~~Florida~~  
 1023 must accompany any written bid, proposal, or reply documents  
 1024 with a written opinion of an attorney at law licensed to  
 1025 practice law in that foreign state, as to the preferences, if  
 1026 any or none, granted by the law of that state to its own  
 1027 business entities whose principal places of business are in that  
 1028 foreign state in the letting of any or all public contracts.

1029 (3) (a) A vendor whose principal place of business is in  
 1030 this state may not be precluded from being an authorized  
 1031 reseller of information technology commodities of a state  
 1032 contractor as long as the vendor demonstrates that it employs an  
 1033 internationally recognized quality management system, such as  
 1034 ISO 9001 or its equivalent, and provides a warranty on the  
 1035 information technology commodities which is, at a minimum, of  
 1036 equal scope and length as that of the contract.

1037 (b) This subsection applies to any renewal of any state  
 1038 contract executed on or after July 1, 2012.

1039 Section 15. Effective upon this act becoming a law,  
 1040 paragraphs (b), (d), and (f) of subsection (1), paragraph (b) of  
 1041 subsection (4), and subsections (7) and (11) of section  
 1042 288.1254, Florida Statutes, are amended, present paragraphs (c)  
 1043 through (o) of subsection (1) of that section are redesignated  
 1044 as paragraphs (d) through (p), respectively, and new paragraphs  
 1045 (c) and (q) are added to that subsection, to read:

1046 288.1254 Entertainment industry financial incentive  
 1047 program.—

1048 (1) DEFINITIONS.—As used in this section, the term:

1049 (b) "Digital media project" means a production of  
 1050 interactive entertainment that is produced for distribution in  
 1051 commercial or educational markets. The term includes a video  
 1052 game or production intended for Internet or wireless  
 1053 distribution, an interactive website, digital animation, and  
 1054 visual effects, including, but not limited to, three-dimensional  
 1055 movie productions and movie conversions. The term does not  
 1056 include a production that contains ~~obscene~~ content that is  
 1057 obscene as defined in s. 847.001~~(10)~~.

1058 (c) "High-impact digital media project" means a digital  
 1059 media project that has qualified expenditures greater than \$4.5  
 1060 million.

1061 (e)~~(d)~~ "Off-season certified production" means a feature  
 1062 film, independent film, or television series or pilot that ~~which~~  
 1063 films 75 percent or more of its principal photography days from  
 1064 June 1 through November 30.

1065        (g) ~~(f)~~ "Production" means a theatrical or direct-to-video  
 1066 motion picture; a made-for-television motion picture; visual  
 1067 effects or digital animation sequences produced in conjunction  
 1068 with a motion picture; a commercial; a music video; an  
 1069 industrial or educational film; an infomercial; a documentary  
 1070 film; a television pilot program; a presentation for a  
 1071 television pilot program; a television series, including, but  
 1072 not limited to, a drama, a reality show, a comedy, a soap opera,  
 1073 a telenovela, a game show, an awards show, or a miniseries  
 1074 production; or a digital media project by the entertainment  
 1075 industry. One season of a television series is considered one  
 1076 production. The term does not include a weather or market  
 1077 program; a sporting event or a sporting event broadcast; ~~a~~  
 1078 ~~sports show~~; a gala; a production that solicits funds; a home  
 1079 shopping program; a political program; a political documentary;  
 1080 political advertising; a gambling-related project or production;  
 1081 a concert production; or a local, regional, or Internet-  
 1082 distributed-only news show or ~~current-events show~~; a sports  
 1083 news or sports recap show; ~~a~~ pornographic production; ~~or any~~  
 1084 production deemed obscene under chapter 847 ~~current-affairs~~  
 1085 ~~show~~. A production may be produced on or by film, tape, or  
 1086 otherwise by means of a motion picture camera; electronic camera  
 1087 or device; tape device; computer; any combination of the  
 1088 foregoing; or any other means, method, or device.

1089        (q) "Interactive website" means a website or group of  
 1090 websites that includes interactive and downloadable content, and  
 1091 creates 25 new Florida full-time equivalent positions operating  
 1092 from a principal place of business located within Florida. An

1093 interactive website or group of websites must provide  
 1094 documentation that those jobs were created to the Office of Film  
 1095 and Entertainment prior to the award of tax credits. Each  
 1096 subsequent program application must provide proof that 25  
 1097 Florida full-time equivalent positions are maintained.

1098 (4) TAX CREDIT ELIGIBILITY; TAX CREDIT AWARDS; QUEUES;  
 1099 ELECTION AND DISTRIBUTION; CARRYFORWARD; CONSOLIDATED RETURNS;  
 1100 PARTNERSHIP AND NONCORPORATE DISTRIBUTIONS; MERGERS AND  
 1101 ACQUISITIONS.—

1102 (b) *Tax credit eligibility.*—

1103 1. General production queue.—Ninety-four percent of tax  
 1104 credits authorized pursuant to subsection (6) in any state  
 1105 fiscal year must be dedicated to the general production queue.  
 1106 The general production queue consists of all qualified  
 1107 productions other than those eligible for the commercial and  
 1108 music video queue or the independent and emerging media  
 1109 production queue. A qualified production that demonstrates a  
 1110 minimum of \$625,000 in qualified expenditures is eligible for  
 1111 tax credits equal to 20 percent of its actual qualified  
 1112 expenditures, up to a maximum of \$8 million. A qualified  
 1113 production that incurs qualified expenditures during multiple  
 1114 state fiscal years may combine those expenditures to satisfy the  
 1115 \$625,000 minimum threshold.

1116 a. An off-season certified production that is a feature  
 1117 film, independent film, or television series or pilot is  
 1118 eligible for an additional 5 percent ~~5-percent~~ tax credit on  
 1119 actual qualified expenditures. An off-season certified  
 1120 production that does not complete 75 percent of principal



1121 photography due to a disruption caused by a hurricane or  
 1122 tropical storm may not be disqualified from eligibility for the  
 1123 additional 5 percent ~~5-percent~~ credit as a result of the  
 1124 disruption.

1125 b. If more than 45 ~~25~~ percent of the sum of total tax  
 1126 credits initially certified and awarded to productions after  
 1127 April July 1, 2012, 2010, and total tax credits initially  
 1128 certified after April 1, 2012, but not yet awarded, and total  
 1129 tax credits available for certification after April 1, 2012, but  
 1130 not yet certified to productions currently in this state has  
 1131 been awarded for high-impact television series, then no high-  
 1132 impact television series is or pilot shall be eligible for tax  
 1133 credits under this subparagraph. Tax credits initially certified  
 1134 for a high-impact television series after April 1, 2012, may not  
 1135 be awarded if the award will cause the percentage threshold in  
 1136 this sub-subparagraph to be exceeded. This sub-subparagraph does  
 1137 not prohibit the award of tax credits certified before April 1,  
 1138 2012, for high-impact television series.

1139 e. ~~The calculations required by this sub-subparagraph shall~~  
 1140 ~~use only credits available to be certified and awarded on or~~  
 1141 ~~after July 1, 2011.~~

1142 (I) ~~If the provisions of sub-subparagraph b. are not~~  
 1143 ~~applicable and less than 25 percent of the sum of the total tax~~  
 1144 ~~credits awarded to productions and the total tax credits~~  
 1145 ~~certified, but not yet awarded, to productions currently in this~~  
 1146 ~~state has been to high-impact television series, any qualified~~  
 1147 ~~high-impact television series shall be allowed first position in~~  
 1148 ~~this queue for tax credit awards not yet certified.~~

1149 ~~(II) If less than 20 percent of the sum of the total tax~~  
1150 ~~credits awarded to productions and the total tax credits~~  
1151 ~~certified, but not yet awarded, to productions currently in this~~  
1152 ~~state has been to digital media projects, any digital media~~  
1153 ~~project with qualified expenditures of greater than \$4,500,000~~  
1154 ~~shall be allowed first position in this queue for tax credit~~  
1155 ~~awards not yet certified.~~

1156 c.(III) Subject to sub-subparagraph b., first priority in  
1157 the queue for tax credit awards not yet certified shall be given  
1158 to high-impact television series and high-impact digital media  
1159 projects. For the purposes of determining priority position  
1160 between a high-impact television series ~~allowed first position~~  
1161 and a high-impact digital media project ~~allowed first position~~  
1162 ~~under this sub-subparagraph, the first position must go to the~~  
1163 first application received. Thereafter, priority shall be  
1164 determined by alternating between a high-impact television  
1165 series and a high-impact digital media project ~~tax credits shall~~  
1166 ~~be awarded~~ on a first-come, first-served basis. However, if the  
1167 Office of Film and Entertainment receives an application for a  
1168 high-impact television series or high-impact digital media  
1169 project that would be certified but for the alternating  
1170 priority, the office may certify the project as being in the  
1171 priority position if an application that would normally be the  
1172 priority position is not received within 5 business days.

1173 d. A qualified production for which ~~that incurs~~ at least  
1174 67 ~~85~~ percent of its principal photography days occur ~~qualified~~  
1175 ~~expenditures~~ within a region designated as an underutilized  
1176 region at the time that the production is certified is eligible

1177 for an additional 5 percent ~~5 percent~~ tax credit.

1178 e. A ~~Any~~ qualified production that employs students  
 1179 enrolled full-time in a film and entertainment-related or  
 1180 digital media-related course of study at an institution of  
 1181 higher education in this state is eligible for an additional 15  
 1182 percent ~~15 percent~~ tax credit on qualified expenditures that are  
 1183 wages, salaries, or other compensation paid to such students.  
 1184 The additional 15 percent ~~15 percent~~ tax credit is ~~shall~~ also ~~be~~  
 1185 applicable to persons hired within 12 months after ~~of~~ graduating  
 1186 from a film and entertainment-related or digital media-related  
 1187 course of study at an institution of higher education in this  
 1188 state. The additional 15 percent ~~15 percent~~ tax credit applies  
 1189 ~~shall apply~~ to qualified expenditures that are wages, salaries,  
 1190 or other compensation paid to such recent graduates for 1 year  
 1191 after ~~from~~ the date of hiring.

1192 f. A qualified production for which 50 percent or more of  
 1193 its principal photography occurs at a qualified production  
 1194 facility, or a qualified digital media project or the digital  
 1195 animation component of a qualified production for which 50  
 1196 percent or more of the project's or component's qualified  
 1197 expenditures are related to a qualified digital media production  
 1198 facility, is ~~shall be~~ eligible for an additional 5 percent ~~5-~~  
 1199 ~~percent~~ tax credit on actual qualified expenditures for  
 1200 production activity at that facility.

1201 g. A ~~No~~ qualified production is not ~~shall be~~ eligible for  
 1202 tax credits provided under this paragraph totaling more than 30  
 1203 percent of its actual qualified expenses.

1204 2. Commercial and music video queue.—Three percent of tax

1205 credits authorized pursuant to subsection (6) in any state  
1206 fiscal year must be dedicated to the commercial and music video  
1207 queue. A qualified production company that produces national or  
1208 regional commercials or music videos may be eligible for a tax  
1209 credit award if it demonstrates a minimum of \$100,000 in  
1210 qualified expenditures per national or regional commercial or  
1211 music video and exceeds a combined threshold of \$500,000 after  
1212 combining actual qualified expenditures from qualified  
1213 commercials and music videos during a single state fiscal year.  
1214 After a qualified production company that produces commercials,  
1215 music videos, or both reaches the threshold of \$500,000, it is  
1216 eligible to apply for certification for a tax credit award. The  
1217 maximum credit award shall be equal to 20 percent of its actual  
1218 qualified expenditures up to a maximum of \$500,000. If there is  
1219 a surplus at the end of a fiscal year after the Office of Film  
1220 and Entertainment certifies and determines the tax credits for  
1221 all qualified commercial and video projects, such surplus tax  
1222 credits shall be carried forward to the following fiscal year  
1223 and are ~~be~~ available to any eligible qualified productions under  
1224 the general production queue.

1225 3. Independent and emerging media production queue.—Three  
1226 percent of tax credits authorized pursuant to subsection (6) in  
1227 any state fiscal year must be dedicated to the independent and  
1228 emerging media production queue. This queue is intended to  
1229 encourage ~~Florida~~ independent film and emerging media production  
1230 in this state. Any qualified production, excluding commercials,  
1231 infomercials, or music videos, which ~~that~~ demonstrates at least  
1232 \$100,000, but not more than \$625,000, in total qualified

1233 expenditures is eligible for tax credits equal to 20 percent of  
 1234 its actual qualified expenditures. If a surplus exists at the  
 1235 end of a fiscal year after the Office of Film and Entertainment  
 1236 certifies and determines the tax credits for all qualified  
 1237 independent and emerging media production projects, such surplus  
 1238 tax credits shall be carried forward to the following fiscal  
 1239 year and are ~~be~~ available to any eligible qualified productions  
 1240 under the general production queue.

1241 4. Family-friendly productions.—A certified theatrical or  
 1242 direct-to-video motion picture production or video game  
 1243 determined by the Commissioner of Film and Entertainment, with  
 1244 the advice of the Florida Film and Entertainment Advisory  
 1245 Council, to be family-friendly, based on ~~the~~ review of the  
 1246 script and ~~the~~ review of the final release version, is eligible  
 1247 for an additional tax credit equal to 5 percent of its actual  
 1248 qualified expenditures. Family-friendly productions are those  
 1249 that have cross-generational appeal; would be considered  
 1250 suitable for viewing by children age 5 or older; are appropriate  
 1251 in theme, content, and language for a broad family audience;  
 1252 embody a responsible resolution of issues; and do not exhibit or  
 1253 imply any act of smoking, sex, nudity, or vulgar or profane  
 1254 language.

1255 (7) ANNUAL ALLOCATION OF TAX CREDITS.—

1256 (a) The aggregate amount of the tax credits that may be  
 1257 certified pursuant to paragraph (3) (d) may not exceed:

- 1258 1. For fiscal year 2010-2011, \$53.5 million.
- 1259 2. For fiscal year 2011-2012, \$74.5 million.
- 1260 3. For fiscal years 2012-2013, 2013-2014, ~~and~~ 2014-2015,

1261 and 2015-2016, \$42 million per fiscal year.

1262 (b) Any portion of the maximum amount of tax credits  
 1263 established per fiscal year in paragraph (a) that is not  
 1264 certified as of the end of a fiscal year shall be carried  
 1265 forward and made available for certification during the  
 1266 following 2 fiscal years in addition to the amounts available  
 1267 for certification under paragraph (a) for those fiscal years.

1268 (c) Upon approval of the final tax credit award amount  
 1269 pursuant to subparagraph (3)(f)2., an amount equal to the  
 1270 difference between the maximum tax credit award amount  
 1271 previously certified under paragraph (3)(d) and the approved  
 1272 final tax credit award amount shall immediately be available for  
 1273 recertification during the current and following fiscal years in  
 1274 addition to the amounts available for certification under  
 1275 paragraph (a) for those fiscal years.

1276 (d) If, during a fiscal year, the total amount of credits  
 1277 applied for, pursuant to paragraph (3)(a), exceeds the amount of  
 1278 credits available for certification in that fiscal year, such  
 1279 excess shall be treated as having been applied for on the first  
 1280 day of the next fiscal year in which credits remain available  
 1281 for certification.

1282 (11) REPEAL.—This section is repealed July 1, 2016 ~~2015~~,  
 1283 except that:

1284 (a) Tax credits certified under paragraph (3)(d) before  
 1285 July 1, 2016 ~~2015~~, may be awarded under paragraph (3)(f) on or  
 1286 after July 1, 2016 ~~2015~~, if the other requirements of this  
 1287 section are met.

1288 (b) Tax credits carried forward under paragraph (4)(e)

1289 remain valid for the period specified.

1290 (c) Subsections (5), (8) and (9) shall remain in effect  
 1291 until July 1, 2021 ~~2020~~.

1292 Section 16. Paragraph (c) of subsection (3) of section  
 1293 288.9914, Florida Statutes, is amended to read:

1294 288.9914 Certification of qualified investments;  
 1295 investment issuance reporting.—

1296 (3) REVIEW.—

1297 (c) The department may not approve a cumulative amount of  
 1298 qualified investments that may result in the claim of more than  
 1299 \$163.8 ~~\$97.5~~ million in tax credits during the existence of the  
 1300 program or more than \$33.6 ~~\$20~~ million in tax credits in a  
 1301 single state fiscal year. However, the potential for a taxpayer  
 1302 to carry forward an unused tax credit may not be considered in  
 1303 calculating the annual limit.

1304 Section 17. Subsection (1) of section 288.9915, Florida  
 1305 Statutes, is amended to read:

1306 288.9915 Use of proceeds from qualified investments;  
 1307 recordkeeping.—

1308 (1) For the period from the issuance of the qualified  
 1309 investment to the 7th anniversary of such issuance, a qualified  
 1310 community development entity may ~~not~~ make cash interest payments  
 1311 on a long-term debt security that is a qualified investment, but  
 1312 not in excess of the entity's cumulative operating income as of  
 1313 the date of the cash interest payment. For purposes of  
 1314 calculating operating income under this section, the interest  
 1315 expense on the security is disregarded ~~for 6 years following the~~  
 1316 ~~issuance of the security.~~

1317 Section 18. Section 290.00729, Florida Statutes, is  
 1318 created to read:

1319 290.00729 Enterprise zone designation for Charlotte  
 1320 County.—Charlotte County may apply to the Department of Economic  
 1321 Opportunity for designation of one enterprise zone encompassing  
 1322 an area not to exceed 20 square miles within Charlotte County.  
 1323 The application must be submitted by December 31, 2012, and must  
 1324 comply with the requirements in s. 290.0055. Notwithstanding s.  
 1325 290.0065 limiting the total number of enterprise zones  
 1326 designated and the number of enterprise zones within a  
 1327 population category, the department may designate one enterprise  
 1328 zone under this section. The department shall establish the  
 1329 initial effective date of the enterprise zone designated under  
 1330 this section.

1331 Section 19. Section 12. Section 290.00731, Florida  
 1332 Statutes, is created to read:

1333 290.00731 Enterprise zone designation for Citrus County.—  
 1334 Citrus County may apply to the department for designation of one  
 1335 enterprise zone for an area within Citrus County. The  
 1336 application must be submitted by December 31, 2012, and must  
 1337 comply with the requirements of s. 290.0055. Notwithstanding s.  
 1338 290.0065 limiting the total number of enterprise zones  
 1339 designated and the number of enterprise zones within a  
 1340 population category, the department may designate one enterprise  
 1341 zone under this section. The department shall establish the  
 1342 initial effective date of the enterprise zone designated under  
 1343 this section.

1344 Section 20. Section 332.08, Florida Statutes, is amended



1345 to read:

1346 332.08 Additional powers.—

1347 (1) In addition to the general powers in ss. 332.01-332.12  
 1348 conferred and without limitation thereof, a municipality that  
 1349 ~~which~~ has established or may hereafter establish airports,  
 1350 restricted landing areas, or other air navigation facilities, or  
 1351 that ~~which~~ has acquired or set apart or may hereafter acquire or  
 1352 set apart real property for such purposes, is ~~hereby~~ authorized:

1353 (a) ~~(1)~~ To vest authority for the construction,  
 1354 enlargement, improvement, maintenance, equipment, operation, and  
 1355 regulation thereof in an officer, a board or body of such  
 1356 municipality by ordinance or resolution which shall prescribe  
 1357 the powers and duties of such officer, board or body. The  
 1358 expense of such construction, enlargement, improvement,  
 1359 maintenance, equipment, operation, and regulation shall be a  
 1360 responsibility of the municipality.

1361 (b) ~~(2)~~ ~~(a)~~ To adopt and amend all needful rules,  
 1362 regulations, and ordinances for the management, government, and  
 1363 use of any properties under its control, whether within or  
 1364 without the territorial limits of the municipality; to appoint  
 1365 airport guards or police, with full police powers; to fix by  
 1366 ordinance or resolution, as may be appropriate, penalties for  
 1367 the violation of said rules, regulations, and ordinances, and  
 1368 enforce said penalties in the same manner in which penalties  
 1369 prescribed by other rules, regulations, and ordinances of the  
 1370 municipality are enforced.

1371 ~~(b) Provided, where a county operates one or more~~  
 1372 ~~airports, its regulations for the government thereof shall be by~~

1373 ~~resolution of the board of county commissioners, shall be~~  
 1374 ~~recorded in the minutes of the board and promulgated by posting~~  
 1375 ~~a copy at the courthouse and at every such airport for 4~~  
 1376 ~~consecutive weeks or by publication once a week in a newspaper~~  
 1377 ~~published in the county for the same period. Such regulations~~  
 1378 ~~shall be enforced as are the criminal laws. Violation thereof~~  
 1379 ~~shall be a misdemeanor of the second degree, punishable as~~  
 1380 ~~provided in s. 775.082 or s. 775.083.~~

1381 (c) ~~(3)~~ To lease for a term not exceeding 30 years such  
 1382 airports or other air navigation facilities, or real property  
 1383 acquired or set apart for airport purposes, to private parties,  
 1384 any municipal or state government or the national government, or  
 1385 any department of either thereof, for operation; to lease or  
 1386 assign for a term not exceeding 30 years to private parties, any  
 1387 municipal or state government or the national government, or any  
 1388 department of either thereof, for operation or use consistent  
 1389 with the purposes of ss. 332.01-332.12, space, area,  
 1390 improvements, or equipment on such airports; to sell any part of  
 1391 such airports, other air navigation facilities, or real property  
 1392 to any municipal or state government, or the United States or  
 1393 any department or instrumentality thereof, for aeronautical  
 1394 purposes or purposes incidental thereto, and to confer the  
 1395 privileges of concessions of supplying upon its airports goods,  
 1396 commodities, things, services, and facilities; provided, that in  
 1397 each case in so doing the public is not deprived of its rightful  
 1398 equal and uniform use thereof.

1399 (d) ~~(4)~~ To sell or lease any property, real or personal,  
 1400 acquired for airport purposes and belonging to the municipality,

1401 which, in the judgment of its governing body, may not be  
 1402 required for aeronautic purposes, in accordance with the laws of  
 1403 this state, or the provisions of the charter of the  
 1404 municipality, governing the sale or leasing of similar  
 1405 municipally owned property.

1406 ~~(e)-(5)~~ To exercise all powers necessarily incidental to  
 1407 the exercise of the general and special powers herein granted,  
 1408 and is specifically authorized to assess and shall assess  
 1409 against and collect from the owner or operator of each and every  
 1410 airplane using such airports a sufficient fee or service charge  
 1411 to cover the cost of the service furnished airplanes using such  
 1412 airports, including the liquidation of bonds or other  
 1413 indebtedness for construction and improvements.

1414 (2) If a county operates one or more airports, its  
 1415 regulations for the governance thereof shall be by resolution of  
 1416 the board of county commissioners, recorded in the minutes of  
 1417 the board, and promulgated by posting a copy at the courthouse  
 1418 and at every such airport for 4 consecutive weeks or by  
 1419 publication once a week in a newspaper published in the county  
 1420 for the same period. Such regulations shall be enforced in the  
 1421 same manner as the criminal laws. Violation thereof is a  
 1422 misdemeanor of the second degree, punishable as provided in s.  
 1423 775.082 or s. 775.083.

1424 (3) Notwithstanding any other provision of this section, a  
 1425 municipality participating in the Federal Aviation  
 1426 Administration's Airport Privatization Pilot Program pursuant to  
 1427 49 U.S.C. s. 47134 may lease or sell an airport or other air  
 1428 navigation facility or real property, together with improvements

1429 and equipment, acquired or set apart for airport purposes to a  
 1430 private party under such terms and conditions as negotiated by  
 1431 the municipality. If state funds were provided to the  
 1432 municipality pursuant to s. 332.007, the municipality must  
 1433 obtain approval of the agreement from the Department of  
 1434 Transportation, which may approve the agreement if it determines  
 1435 that the state's investment has been adequately considered and  
 1436 protected consistent with the applicable conditions specified in  
 1437 49 U.S.C. s. 47134.

1438 Section 21. Section 565.07, Florida Statutes, is amended  
 1439 to read:

1440 565.07 Sale or consumption of certain distilled spirits  
 1441 prohibited.—A ~~No~~ distilled spirit greater than 153 proof may not  
 1442 ~~shall be sold, processed, or consumed in the state. However, a~~  
 1443 distilled spirit greater than 153 proof may be distilled,  
 1444 bottled, packaged, or processed for export or sale outside the  
 1445 state.

1446 Section 22. (1) The tax levied under chapter 212, Florida  
 1447 Statutes, may not be collected during the period from 12:01 a.m.  
 1448 on August 3, 2012, through 11:59 p.m. on August 5, 2012, on the  
 1449 sale of:

1450 (a) Clothing, wallets, or bags, including handbags,  
 1451 backpacks, fanny packs, and diaper bags, but excluding  
 1452 briefcases, suitcases, and other garment bags, having a sales  
 1453 price of \$75 or less per item. As used in this paragraph, the  
 1454 term "clothing" means:

1455 1. Any article of wearing apparel intended to be worn on  
 1456 or about the human body, excluding watches, watchbands, jewelry,

1457 umbrellas, or handkerchiefs; and

1458 2. All footwear, excluding skis, swim fins, roller blades,  
 1459 and skates.

1460 (b) School supplies having a sales price of \$15 or less  
 1461 per item. As used in this paragraph, the term "school supplies"  
 1462 means pens, pencils, erasers, crayons, notebooks, notebook  
 1463 filler paper, legal pads, binders, lunch boxes, construction  
 1464 paper, markers, folders, poster board, composition books, poster  
 1465 paper, scissors, cellophane tape, glue or paste, rulers,  
 1466 computer disks, protractors, compasses, and calculators.

1467 (2) The tax exemptions in this section do not apply to  
 1468 sales within a theme park or entertainment complex as defined in  
 1469 s. 509.013(9), Florida Statutes, a public lodging establishment  
 1470 as defined in s. 509.013(4), Florida Statutes, or an airport as  
 1471 defined in s. 330.27(2), Florida Statutes.

1472 Section 23. For the 2011-2012 fiscal year, the sum of  
 1473 \$226,284 in nonrecurring funds is appropriated from the General  
 1474 Revenue Fund to the Department of Revenue for purposes of  
 1475 administering section 22. Funds remaining unexpended or  
 1476 unencumbered from this appropriation as of June 30, 2012, shall  
 1477 revert and be reappropriated for the same purpose in the 2012-  
 1478 2013 fiscal year.

1479 Section 24. (1) The sum of \$14,900,000 in nonrecurring  
 1480 funds is appropriated from the General Revenue Fund to the State  
 1481 Economic Enhancement and Development Trust Fund for the 2012-  
 1482 2013 fiscal year.

1483 (2) The sum of \$14,900,000 is appropriated from the State  
 1484 Economic Enhancement and Development Trust Fund for the 2012-

1485 2013 fiscal year to the Department of Economic Opportunity for  
 1486 the Qualified Target Industries, Qualified Defense Contractors,  
 1487 Brownfield Bonus, High Impact Performance Incentive, Quick  
 1488 Action Closing Fund, Brownfield Redevelopment, Innovation  
 1489 Incentive programs, and transportation facilities, and only for  
 1490 projects that meet the eligibility requirements of law. These  
 1491 funds shall not be released for any other purpose and shall only  
 1492 be disbursed when projects meet the contracted performance  
 1493 requirements.

1494 Section 25. (1) The executive director of the Department  
 1495 of Revenue is authorized, and all conditions are deemed met, to  
 1496 adopt emergency rules under ss. 120.536(1) and 120.54(4),  
 1497 Florida Statutes, for the purpose of implementing this act.

1498 (2) Notwithstanding any provision of law, such emergency  
 1499 rules shall remain in effect for 6 months after the date adopted  
 1500 and may be renewed during the pendency of procedures to adopt  
 1501 permanent rules addressing the subject of the emergency rules.

1502 Section 26. Except as otherwise expressly provided in this  
 1503 act and except for this section, which shall take effect upon  
 1504 this act becoming a law, this act shall take effect July 1,  
 1505 2012.