

By Senator Garcia

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

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30 for corporations contracting with small businesses;  
31 amending s. 220.13, F.S.; adding the tax credit for  
32 corporations contracting with small businesses to the  
33 allowable adjustment of federal income; creating s.  
34 220.1815, F.S.; authorizing certain tax credits  
35 against the corporate income tax for qualified  
36 businesses located in enterprise program zones;  
37 providing for application and certification of tax  
38 credits; providing for carryforward of unused  
39 corporate income tax credits; providing for expiration  
40 of tax credits; amending s. 220.19, F.S.; providing a  
41 tax credit against corporate income taxes for the  
42 startup costs of child care facilities for employees  
43 of a corporation; providing a tax credit against  
44 corporate income taxes for payments to a child care  
45 facility for the benefit of an employee of the  
46 corporation; creating s. 220.197, F.S.; providing  
47 definitions; authorizing a tax credit of a specified  
48 amount for application against the corporate income  
49 tax for certain corporations engaging in contractual  
50 business relationships with certain small businesses;  
51 specifying eligibility requirements; providing for  
52 certification of eligibility by the Department of  
53 Economic Opportunity; providing limitations on the  
54 amount of the tax credit and prohibiting a corporation  
55 from carrying forward or backward any unused amount;  
56 authorizing the Department of Economic Opportunity and  
57 the Department of Revenue to adopt rules; amending s.  
58 290.004, F.S.; providing definitions; amending s.

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59 290.0056, F.S.; specifying additional powers of an  
60 enterprise zone development agency for areas  
61 designated as a sales tax increment district; amending  
62 s. 290.007, F.S.; specifying sales tax increment  
63 financing as an additional economic development  
64 incentive that is available within enterprise zones;  
65 creating ss. 290.01351, 290.0136, 290.0137, 290.0138,  
66 290.0139, and 290.01391, F.S.; creating the "Municipal  
67 Revitalization Act"; providing legislative intent and  
68 purposes; authorizing the creation of sales tax  
69 increment districts within enterprise zones;  
70 specifying minimum requirements for sales tax  
71 increment districts; providing for the Department of  
72 Economic Opportunity to review the resolution creating  
73 a sales tax increment district; providing that the  
74 governing body for an enterprise zone where a sales  
75 tax increment district is located is eligible for  
76 specified percentage distributions of increased state  
77 sales tax collections under certain circumstances;  
78 requiring that the Department of Revenue determine the  
79 amount of increased sales tax collections to be  
80 distributed to each eligible governing body and  
81 transfer the aggregate amount due to all such  
82 governing bodies to the Revenue Sharing Trust Fund for  
83 Municipalities for distribution; requiring a governing  
84 body to deposit tax increment revenues in a separate  
85 account; specifying requirements for agreements  
86 between a retail development project developer and a  
87 governing body for the use of tax increment revenues;

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88 authorizing the issuance of bonds secured by tax  
89 increment revenues to finance a retail development  
90 project; specifying that bonds issued for a retail  
91 development project do not constitute debt for certain  
92 purposes; specifying requirements for the issuance of  
93 bonds; creating a conclusive presumption that the  
94 bonds are used for the purposes of a retail  
95 development project; amending s. 290.016, F.S.;  
96 revising the effective date of the repeal of the  
97 Florida Enterprise Zone Act; creating s. 290.201,  
98 F.S.; providing a short title; creating s. 290.203,  
99 F.S.; providing definitions for the Urban Job Creation  
100 Investment Act; creating s. 290.205, F.S.; creating  
101 the Florida Urban Investment Job Creation Authority;  
102 providing for the authority's membership and duties;  
103 requiring the authority to submit annual reports and a  
104 fiscal impact study of each enterprise program zone to  
105 specified officers and agencies; creating s. 290.207,  
106 F.S.; creating a zone development corporation for each  
107 enterprise program zone; providing for the  
108 corporations' membership, officers, and duties;  
109 requiring that certificates of appointment be filed  
110 with the respective county or municipal clerk;  
111 authorizing reimbursement of travel expenses for board  
112 members; providing for employees and legal services of  
113 zone development corporations; requiring zone  
114 development corporations to submit annual reports to  
115 specified officers and agencies; creating s. 290.209,  
116 F.S.; providing for the designation of enterprise

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117 program zones; authorizing the authority to  
118 periodically amend the boundary of an enterprise  
119 program zone; requiring the authority to consider  
120 certain factors when designating or amending zone  
121 boundaries; creating s. 290.211, F.S.; specifying the  
122 qualifications for businesses to receive state  
123 enterprise program zone incentives; creating s.  
124 290.213, F.S.; establishing enterprise program zone  
125 assistance funds; authorizing certain state incentives  
126 for the projects of qualified businesses; providing  
127 for project applications and the approval of projects;  
128 authorizing zone development corporations to use loan  
129 repayments and collected interest for specified  
130 purposes; requiring that unexpended appropriations be  
131 retained in the Economic Development Trust Fund at the  
132 end of the fiscal year; authorizing administrative  
133 fees for zone development corporations; creating s.  
134 290.215, F.S.; authorizing certain tax credits,  
135 exemptions from unemployment contributions, and other  
136 state incentives for qualified businesses; limiting  
137 the amount of available incentives in any fiscal year;  
138 providing for the carryforward of unused incentives;  
139 providing for the allocation of certain appropriations  
140 among zone development corporations; creating s.  
141 290.217, F.S.; requiring that the Office of Program  
142 Policy Analysis and Government Accountability evaluate  
143 the Urban Job Creation Investment Act and submit a  
144 report to the Governor and Legislature; creating s.  
145 290.219, F.S.; providing for future expiration of the

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146 Urban Job Creation Investment Act; abolishing  
147 designated enterprise program zones; amending s.  
148 443.091, F.S.; requiring that a person make  
149 satisfactory progress toward completing a job training  
150 program as directed by the Department of Economic  
151 Opportunity or a one-stop career center in order to  
152 maintain eligibility for unemployment compensation;  
153 amending s. 443.1217, F.S.; exempting wages paid by  
154 qualified businesses to certain employees from  
155 unemployment contributions; amending s. 476.188, F.S.;  
156 authorizing a barber to perform barber services in a  
157 place of employment; deleting a requirement that a  
158 person be unable to go to a barber shop because of ill  
159 health in order for a barber to perform services at a  
160 place other than a licensed barbershop; amending s.  
161 477.0135, F.S.; exempting a person who provides makeup  
162 services to the general public from requirements to be  
163 licensed under the Florida Cosmetology Act; amending  
164 s. 477.019, F.S.; authorizing the Board of Cosmetology  
165 to allow work experience to be substituted for  
166 educational hours for a person seeking licensure by  
167 endorsement; amending s. 477.0263, F.S.; authorizing  
168 the Board of Cosmetology to adopt rules that authorize  
169 a person to perform cosmetology services at a location  
170 other than a licensed salon in connection with a  
171 special event; amending s. 489.118, F.S.; extending  
172 the time period for exempting a contractor from the  
173 requirement to apply for a certificate of  
174 registration; amending s. 624.5107, F.S.; providing a

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175 tax credit against insurance premium taxes for the  
176 startup costs of child care facilities operated by an  
177 insurer for its employees; providing a tax credit  
178 against insurance premium taxes for payments to a  
179 child care facility for the benefit of an employee of  
180 the insurer; amending s. 718.5011, F.S.; authorizing  
181 the ombudsman within the Division of Florida  
182 Condominiums, Timeshares, and Mobile Homes to engage  
183 in business or a profession that does not relate to  
184 his or her work in the ombudsman's office; creating a  
185 sales tax credit for job creation; providing  
186 definitions; specifying the amount of the credit;  
187 specifying procedures to apply for the credit;  
188 providing for administration of the credit by the  
189 Department of Revenue; subjecting a person to  
190 penalties, including criminal penalties, for  
191 fraudulently claiming a credit; providing for  
192 expiration of the credit; reenacting ss.  
193 166.231(8)(c), 193.077(4), 193.085(5)(b),  
194 195.073(4)(b), 195.099(1)(b), 196.012(19), 205.022(4),  
195 205.054(6), 212.02(6), 212.08(5)(g), 212.096(12),  
196 220.02(6)(c) and (7)(c), 220.03(1), 220.13(1)(a),  
197 220.181(9), and 220.182(14), F.S., relating to an  
198 exemption from the public service tax, certain duties  
199 of property appraisers and the Department of Revenue  
200 with respect to property acquired for a new business  
201 or a business expansion or restoration, definition of  
202 the term "enterprise zone" for purposes of property  
203 tax exemptions for homesteads, local business taxes,

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204 and the sales and use tax, exemptions from local  
205 business taxes and the sales and use tax, and  
206 legislative intent, definitions, and tax credits for  
207 the corporate income tax, to incorporate the amendment  
208 made to s. 290.016, F.S., in references thereto;  
209 providing an effective date.  
210

211 Be It Enacted by the Legislature of the State of Florida:  
212

213 Section 1. Paragraph (b) of subsection (2) of section  
214 210.20, Florida Statutes, is amended to read:

215 210.20 Employees and assistants; distribution of funds.—

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

220 (b)1. Beginning January 1, 1999, and continuing for 10  
221 years thereafter, the division shall from month to month certify  
222 to the Chief Financial Officer the amount derived from the  
223 cigarette tax imposed by s. 210.02, less the service charges  
224 provided for in s. 215.20 and less 0.9 percent of the amount  
225 derived from the cigarette tax imposed by s. 210.02, which shall  
226 be deposited into the Alcoholic Beverage and Tobacco Trust Fund,  
227 specifying an amount equal to 2.59 percent of the net  
228 collections, and that amount shall be paid to the Board of  
229 Directors of the H. Lee Moffitt Cancer Center and Research  
230 Institute, established under s. 1004.43, by warrant drawn by the  
231 Chief Financial Officer upon the State Treasury. These funds are  
232 hereby appropriated monthly out of the Cigarette Tax Collection



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233 Trust Fund, to be used for the purpose of constructing,  
234 furnishing, and equipping a cancer research facility at the  
235 University of South Florida adjacent to the H. Lee Moffitt  
236 Cancer Center and Research Institute. In fiscal years 1999-2000  
237 and thereafter with the exception of fiscal year 2008-2009, the  
238 appropriation to the H. Lee Moffitt Cancer Center and Research  
239 Institute authorized by this subparagraph shall not be less than  
240 the amount that would have been paid to the H. Lee Moffitt  
241 Cancer Center and Research Institute for fiscal year 1998-1999  
242 had payments been made for the entire fiscal year rather than  
243 for a 6-month period thereof.

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

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

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291 and thereafter, the appropriation to the H. Lee Moffitt Cancer  
292 Center and Research Institute authorized by this subparagraph  
293 shall not be less than the amount that would have been paid to  
294 the H. Lee Moffitt Cancer Center and Research Institute in  
295 fiscal year 2001-2002, had this subparagraph been in effect.

296 3. If the cigarette tax is amended or repealed or this  
297 paragraph is modified in a manner that would adversely affect  
298 bonds issued for the purposes enumerated in subparagraph 2., the  
299 Legislature intends to provide alternative funding sources in an  
300 amount sufficient to pay any deficit in the amount required for  
301 debt service on such bonds.

302 Section 2. Section 210.201, Florida Statutes, is amended to  
303 read:

304 210.201 H. Lee Moffitt Cancer Center and Research Institute  
305 facilities ~~Cancer research facility at the University of South~~  
306 ~~Florida~~; establishment; funding.—The Board of Directors of the  
307 H. Lee Moffitt Cancer Center and Research Institute shall  
308 construct, furnish, and equip, and shall covenant to complete,  
309 the cancer research and clinical and related facilities of  
310 ~~facility at the University of South Florida adjacent to the H.~~  
311 ~~Lee Moffitt Cancer Center and Research Institute~~ funded with  
312 proceeds from the Cigarette Tax Collection Trust Fund pursuant  
313 to s. 210.20. Moneys transferred to the Board of Directors of  
314 the H. Lee Moffitt Cancer Center and Research Institute pursuant  
315 to s. 210.20 may ~~shall~~ be used to secure financing to pay costs  
316 related to constructing, furnishing, ~~and~~ equipping, operating,  
317 and maintaining the cancer research and clinical and related  
318 facilities; furnishing, equipping, operating, and maintaining  
319 other leased or owned properties; and paying costs incurred in

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320 connection with purchasing, financing, operating, and  
321 maintaining such equipment, facilities, and properties as  
322 provided in s. 210.20 ~~facility~~. Such financing may include the  
323 issuance of tax-exempt bonds or other forms of indebtedness by a  
324 local authority, municipality, or county pursuant to parts II  
325 and III of chapter 159. Such bonds do ~~shall~~ not constitute state  
326 bonds for purposes of s. 11, Art. VII of the State Constitution,  
327 but shall constitute bonds of a "local agency," as defined in s.  
328 159.27(4). The cigarette tax dollars pledged to facilities ~~this~~  
329 ~~facility~~ pursuant to s. 210.20 may be replaced annually by the  
330 Legislature from tobacco litigation settlement proceeds.

331 Section 3. Section 212.0965, Florida Statutes, is created  
332 to read:

333 212.0965 Sales, rental, storage, use tax; enterprise  
334 program zone credit against sales tax.-

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

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

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

347 (2) (a) To be eligible to receive a tax credit provided  
348 under paragraph (1) (a) or paragraph (1) (b), a qualified business

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349 must initially apply to the zone development corporation created  
350 under s. 290.207.

351 (b) An original certification is valid for 2 years. In lieu  
352 of submitting a new application, the original certification may  
353 be renewed biennially by submitting to the Florida Urban  
354 Investment Job Creation Authority a statement, certified under  
355 oath, that there has been no material change in the conditions  
356 or circumstances entitling the qualified business to the  
357 original certification. The initial application and the  
358 certification renewal statement shall be developed by the  
359 Florida Urban Investment Job Creation Authority in consultation  
360 with the department.

361 (c) The zone development corporation shall review each  
362 submitted initial application and determine whether the  
363 application is complete. Once complete, the zone development  
364 corporation shall evaluate the application and recommend  
365 approval or disapproval to the Florida Urban Investment Job  
366 Creation Authority.

367 (d) Upon receipt of an initial application and  
368 recommendation from the zone development corporation, or upon  
369 receipt of a certification renewal statement, the Florida Urban  
370 Investment Job Creation Authority shall certify qualified  
371 businesses that meet the requirements of s. 290.211 and notify  
372 the applicant, the zone development corporation, and the  
373 department of the original certification or certification  
374 renewal.

375 (e) If the Florida Urban Investment Job Creation Authority  
376 finds that the applicant does not meet the requirements of s.  
377 290.211, the authority shall notify the applicant and the zone

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378 development corporation that the application for certification  
379 is denied and the reasons for denial. The Florida Urban  
380 Investment Job Creation Authority has final approval authority  
381 for certification under this section.

382 (3) This section expires on the date specified in s.  
383 290.219 for the expiration of the Urban Job Creation Investment  
384 Act.

385 Section 4. Paragraph (d) of subsection (6) of section  
386 212.20, Florida Statutes, is amended to read:

387 212.20 Funds collected, disposition; additional powers of  
388 department; operational expense; refund of taxes adjudicated  
389 unconstitutionally collected.—

390 (6) Distribution of all proceeds under this chapter and s.  
391 202.18(1) (b) and (2) (b) shall be as follows:

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

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

401 2. After the distribution under subparagraph 1., 8.814  
402 percent of the amount remitted by a sales tax dealer located  
403 within a participating county pursuant to s. 218.61 shall be  
404 transferred into the Local Government Half-cent Sales Tax  
405 Clearing Trust Fund. Beginning July 1, 2003, the amount to be  
406 transferred shall be reduced by 0.1 percent, and the department

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407 shall distribute this amount to the Public Employees Relations  
408 Commission Trust Fund less \$5,000 each month, which shall be  
409 added to the amount calculated in subparagraph 3. and  
410 distributed accordingly.

411 3. After the distribution under subparagraphs 1. and 2.,  
412 0.095 percent shall be transferred to the Local Government Half-  
413 cent Sales Tax Clearing Trust Fund and distributed pursuant to  
414 s. 218.65.

415 4. After the distributions under subparagraphs 1., 2., and  
416 3., 2.0440 percent of the available proceeds shall be  
417 transferred monthly to the Revenue Sharing Trust Fund for  
418 Counties pursuant to s. 218.215.

419 5. After the distributions under subparagraphs 1., 2., and  
420 3., 1.3409 percent of the available proceeds, plus the amount  
421 required under s. 290.0138(2), shall be transferred monthly to  
422 the Revenue Sharing Trust Fund for Municipalities pursuant to s.  
423 218.215. If the total revenue to be distributed pursuant to this  
424 subparagraph is at least as great as the amount due from the  
425 Revenue Sharing Trust Fund for Municipalities and the former  
426 Municipal Financial Assistance Trust Fund in state fiscal year  
427 1999-2000, no municipality shall receive less than the amount  
428 due from the Revenue Sharing Trust Fund for Municipalities and  
429 the former Municipal Financial Assistance Trust Fund in state  
430 fiscal year 1999-2000. If the total proceeds to be distributed  
431 are less than the amount received in combination from the  
432 Revenue Sharing Trust Fund for Municipalities and the former  
433 Municipal Financial Assistance Trust Fund in state fiscal year  
434 1999-2000, each municipality shall receive an amount  
435 proportionate to the amount it was due in state fiscal year

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436 1999-2000.

437 6. Of the remaining proceeds:

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

460 b. The department shall distribute \$166,667 monthly  
461 pursuant to s. 288.1162 to each applicant certified as a  
462 facility for a new or retained professional sports franchise  
463 pursuant to s. 288.1162. Up to \$41,667 shall be distributed  
464 monthly by the department to each certified applicant as defined



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465 in s. 288.11621 for a facility for a spring training franchise.  
466 However, not more than \$416,670 may be distributed monthly in  
467 the aggregate to all certified applicants for facilities for  
468 spring training franchises. Distributions begin 60 days after  
469 such certification and continue for not more than 30 years,  
470 except as otherwise provided in s. 288.11621. A certified  
471 applicant identified in this sub-subparagraph may not receive  
472 more in distributions than expended by the applicant for the  
473 public purposes provided for in s. 288.1162(5) or s.  
474 288.11621(3).

475 c. Beginning 30 days after notice by the Department of  
476 Economic Opportunity to the Department of Revenue that an  
477 applicant has been certified as the professional golf hall of  
478 fame pursuant to s. 288.1168 and is open to the public, \$166,667  
479 shall be distributed monthly, for up to 300 months, to the  
480 applicant.

481 d. Beginning 30 days after notice by the Department of  
482 Economic Opportunity to the Department of Revenue that the  
483 applicant has been certified as the International Game Fish  
484 Association World Center facility pursuant to s. 288.1169, and  
485 the facility is open to the public, \$83,333 shall be distributed  
486 monthly, for up to 168 months, to the applicant. This  
487 distribution is subject to reduction pursuant to s. 288.1169. A  
488 lump sum payment of \$999,996 shall be made, after certification  
489 and before July 1, 2000.

490 7. All other proceeds must remain in the General Revenue  
491 Fund.

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

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494 218.23 Revenue sharing with units of local government.—

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

497 (a) First, the entitlement of an eligible unit of local  
498 government shall be computed on the basis of the apportionment  
499 factor provided in s. 218.245, which shall be applied for all  
500 eligible units of local government to all receipts available for  
501 distribution in the respective revenue sharing trust fund.

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

506 (c) Third, revenues shared with counties for any fiscal  
507 year shall be adjusted so that no county receives less funds  
508 than its guaranteed entitlement plus the second guaranteed  
509 entitlement for counties.

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

513 (e) Fifth, after the adjustments provided in paragraphs  
514 (b), (c), and (d), the funds remaining in the respective trust  
515 fund for municipalities shall be distributed to the appropriate  
516 governing bodies eligible for a distribution under ss. 290.0137  
517 and 290.0138.

518 (f)(e) Sixth Fifth, after the adjustments provided in  
519 paragraphs (b), (c), ~~and~~ (d), and (e), and after deducting the  
520 amount committed to all the units of local government, the funds  
521 remaining in the respective trust funds shall be distributed to  
522 those eligible units of local government which qualify to

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523 receive additional moneys beyond the guaranteed entitlement, on  
524 the basis of the additional money of each qualified unit of  
525 local government in proportion to the total additional money of  
526 all qualified units of local government.

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

529 220.02 Legislative intent.—

530 (8) It is the intent of the Legislature that credits  
531 against either the corporate income tax or the franchise tax be  
532 applied in the following order: those enumerated in s. 631.828,  
533 those enumerated in s. 220.191, those enumerated in s. 220.181,  
534 those enumerated in s. 220.183, those enumerated in s. 220.182,  
535 those enumerated in s. 220.1895, those enumerated in s. 220.195,  
536 those enumerated in s. 220.184, those enumerated in s. 220.186,  
537 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
538 those enumerated in s. 220.185, those enumerated in s. 220.1875,  
539 those enumerated in s. 220.192, those enumerated in s. 220.193,  
540 those enumerated in s. 288.9916, those enumerated in s.  
541 220.1899, those enumerated in s. 220.1896, those enumerated in  
542 s. 220.194, ~~and~~ those enumerated in s. 220.196, those enumerated  
543 in s. 220.1815, and those enumerated in s. 220.197.

544 Section 7. Paragraph (a) of subsection (1) of section  
545 220.13, Florida Statutes, is amended to read:

546 220.13 "Adjusted federal income" defined.—

547 (1) The term "adjusted federal income" means an amount  
548 equal to the taxpayer's taxable income as defined in subsection  
549 (2), or such taxable income of more than one taxpayer as  
550 provided in s. 220.131, for the taxable year, adjusted as  
551 follows:

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552 (a) *Additions*.—There shall be added to such taxable income:

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

558 2. The amount of interest which is excluded from taxable  
559 income under s. 103(a) of the Internal Revenue Code or any other  
560 federal law, less the associated expenses disallowed in the  
561 computation of taxable income under s. 265 of the Internal  
562 Revenue Code or any other law, excluding 60 percent of any  
563 amounts included in alternative minimum taxable income, as  
564 defined in s. 55(b)(2) of the Internal Revenue Code, if the  
565 taxpayer pays tax under s. 220.11(3).

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

570 4. That portion of the wages or salaries paid or incurred  
571 for the taxable year which is equal to the amount of the credit  
572 allowable for the taxable year under s. 220.181. This  
573 subparagraph shall expire on the date specified in s. 290.016  
574 for the expiration of the Florida Enterprise Zone Act.

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

580 6. The amount taken as a credit under s. 220.195 which is

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581 deductible from gross income in the computation of taxable  
582 income for the taxable year.

583 7. That portion of assessments to fund a guaranty  
584 association incurred for the taxable year which is equal to the  
585 amount of the credit allowable for the taxable year.

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

591 9. The amount taken as a credit for the taxable year under  
592 s. 220.1895.

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

596 11. The amount taken as a credit for the taxable year under  
597 s. 220.1875. The addition in this subparagraph is intended to  
598 ensure that the same amount is not allowed for the tax purposes  
599 of this state as both a deduction from income and a credit  
600 against the tax. This addition is not intended to result in  
601 adding the same expense back to income more than once.

602 12. The amount taken as a credit for the taxable year under  
603 s. 220.192.

604 13. The amount taken as a credit for the taxable year under  
605 s. 220.193.

606 14. Any portion of a qualified investment, as defined in s.  
607 288.9913, which is claimed as a deduction by the taxpayer and  
608 taken as a credit against income tax pursuant to s. 288.9916.

609 15. The costs to acquire a tax credit pursuant to s.

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610 288.1254(5) that are deducted from or otherwise reduce federal  
611 taxable income for the taxable year.

612 16. The amount taken as a credit for the taxable year  
613 pursuant to s. 220.194.

614 17. The amount taken as a credit for the taxable year under  
615 s. 220.196. The addition in this subparagraph is intended to  
616 ensure that the same amount is not allowed for the tax purposes  
617 of this state as both a deduction from income and a credit  
618 against the tax. The addition is not intended to result in  
619 adding the same expense back to income more than once.

620 18. The amount taken as a credit for the taxable year  
621 pursuant to s. 220.197.

622 Section 8. Section 220.1815, Florida Statutes, is created  
623 to read:

624 220.1815 Enterprise program zone tax credits.—

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

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

631 (b) A credit equal to \$1,500 of the business's corporate  
632 income tax liability for hiring a new full-time employee who  
633 resides in the enterprise program zone, if such employee  
634 received temporary cash assistance under s. 414.045, or was  
635 totally unemployed as defined in s. 443.036(44) (a), for at least  
636 90 days before such employment. The tax credit provided under  
637 this paragraph may be claimed only once per new full-time  
638 employee for the taxable year during which the business

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639 initially hires such employee.

640 (2) (a) To be eligible to receive a tax credit provided  
641 under paragraph (1) (a) or paragraph (1) (b), a qualified business  
642 must initially apply to the zone development corporation created  
643 under s. 290.207. The application shall be developed by the  
644 Florida Urban Investment Job Creation Authority in consultation  
645 with the department.

646 (b) When claiming a tax credit under paragraph (1) (b), the  
647 application must include a statement that is filed under oath  
648 with the zone development corporation and that includes, for  
649 each new employee for whom the credit is claimed, the employee's  
650 name and residential address during the taxable year and, if  
651 applicable, documentation that the employee received temporary  
652 cash assistance or was totally unemployed for at least 90 days  
653 before employment by the qualified business.

654 (c) The zone development corporation shall review each  
655 submitted application and determine whether the application is  
656 complete. Once complete, the zone development corporation shall  
657 evaluate the application and recommend approval or disapproval  
658 to the Florida Urban Investment Job Creation Authority.

659 (d) Upon receipt of an application and recommendation from  
660 the zone development corporation, the Florida Urban Investment  
661 Job Creation Authority shall certify qualified businesses that  
662 meet the requirements of s. 290.211 and this section and notify  
663 the applicant, the zone development corporation, and the  
664 department of the certification.

665 (e) If the Florida Urban Investment Job Creation Authority  
666 finds that the applicant does not meet the requirements of s.  
667 290.211 or this section, the authority must notify the applicant

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668 and the zone development corporation that the application for  
669 certification is denied and the reasons for denial. The Florida  
670 Urban Investment Job Creation Authority has final approval  
671 authority for certification under this section.

672 (3) If a tax credit certified under this section is not  
673 fully used in any one year, the unused amount may be carried  
674 forward for a period not to exceed 5 years. The carryover credit  
675 may be used in a subsequent year when the tax imposed by this  
676 chapter for such year exceeds the credit for such year after  
677 applying the other credits and unused credit carryovers in the  
678 order provided in s. 220.02(8).

679 (4) This section expires on the date specified in s.  
680 290.219 for the expiration of the Urban Job Creation Investment  
681 Act.

682 Section 9. Section 220.19, Florida Statutes, is amended to  
683 read:

684 220.19 Child care tax credits.—

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

686 (a)1. A credit of 50 percent of the startup costs of child  
687 care facilities operated by a corporation for its employees is  
688 allowed against any tax due for a taxable year under this  
689 chapter. A credit against such tax is also allowed for the  
690 operation of a child care facility by a corporation for its  
691 employees, which credit is in the amount of \$50 per month for  
692 each child enrolled in the facility.

693 2. A credit is allowed against any tax due for a taxable  
694 year under this chapter for any taxpayer that makes payments  
695 directly to a child care facility as defined by s. 402.302 which  
696 is licensed in accordance with s. 402.305, or to any facility



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697 providing daily care to children who are mildly ill, which  
698 payments are made in the name of and for the benefit of an  
699 employee of the taxpayer in this state whose child attends the  
700 child care facility during the employee's working hours. The  
701 credit shall be an amount equal to 50 percent of the amount of  
702 such child care payments.

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

706 (c) The total amount of tax credits which may be granted  
707 for all programs approved under this section and s. 624.5107 is  
708 \$2 million annually.

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

711 (e)~~(1)~~ If the credit granted under this section is not  
712 fully used in any one year because of insufficient tax liability  
713 on the part of the corporation, the unused amount may be carried  
714 forward for a period not to exceed 5 years. The carryover credit  
715 may be used in a subsequent year when the tax imposed by this  
716 chapter for that year exceeds the credit for which the  
717 corporation is eligible in that year under this section after  
718 applying the other credits and unused carryovers in the order  
719 provided by s. 220.02(8).

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

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

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

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

730

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

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

737 (h) A taxpayer that is eligible to receive credit under s.  
738 624.5107 is ineligible to receive credit under this section.

739 (2) ELIGIBILITY REQUIREMENTS.—

740 (a) A child care facility with respect to which a  
741 corporation claims a child care tax credit must be a child care  
742 facility as defined by s. 402.302 and must be licensed in  
743 accordance with s. 402.305, or must be a facility providing  
744 daily care to children who are mildly ill.

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

750 (c) Two or more corporations may join together to start and  
751 to operate a child care facility according to the provisions of  
752 this section. If two or more corporations choose to jointly  
753 operate a child care facility, or cause a not-for-profit  
754 corporation to operate the child care facility, the corporations

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755 must file a joint application or the not-for-profit corporation  
756 may file the application with the department, pursuant to  
757 subsection (3), setting forth their proposal. The participating  
758 corporations may proportion the annual credits for child care  
759 costs in any manner they choose as appropriate, but no jointly  
760 operated corporate child care facility established under this  
761 section may receive more than \$50,000 in annual tax credits for  
762 all approved child care costs that the participating  
763 corporations incur in any one year.

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

768 (3) APPLICATION REQUIREMENTS.—Any corporation that wishes  
769 to participate in this program must submit to the department an  
770 application for tax credit which sets forth the proposal for  
771 establishing a child care facility for the use of its employees  
772 or for payment of the cost of child care for its employees. This  
773 application must state the anticipated startup costs and the  
774 number of children to be enrolled, in the case of credit claimed  
775 under subparagraph (1)(a)1., or the number of children for whom  
776 child care costs will be paid, in the case of credit claimed  
777 under subparagraph (1)(a)2.

778 (4) ADMINISTRATION.—

779 (a) The Department of Revenue may adopt rules to administer  
780 this section, including rules for the approval or disapproval of  
781 proposals submitted by corporations and rules to provide for  
782 cooperative arrangements between for-profit and not-for-profit  
783 corporations.

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784 (b) The executive director's decision to approve or  
785 disapprove a proposal must be in writing, and, if the proposal  
786 is approved, the decision must state the maximum credit  
787 allowable to the corporation.

788 (c) All approvals for the granting of the tax credit  
789 require prior verification by the Department of Children and  
790 Family Services or local licensing agency that the corporation  
791 meets the licensure requirements as defined in s. 402.302 and is  
792 currently licensed in accordance with s. 402.305, or is a  
793 facility providing daily care to children who are mildly ill.

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

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

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

805 Section 10. Section 220.197, Florida Statutes, is created  
806 to read:

807 220.197 Corporate tax credit for corporations contracting  
808 with small businesses.—

809 (1) As used in this section, the term:

810 (a) "Business contract" means a written agreement between a  
811 corporation and a small business which has been executed.

812 (b) "Corporation" means a business that employs 300 or more

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813 full-time employees in this state, but does not include a  
814 financial organization as defined in s. 220.15(6) or a bank,  
815 savings association, international banking facility, or banking  
816 organization as defined in s. 220.62.

817 (c) "Department" means the Department of Economic  
818 Opportunity.

819 (d) "Small business" means a business that employs 25 or  
820 fewer full-time employees in the state and 25 or fewer full-time  
821 employees outside the state. If the total number of jobs in the  
822 state increases to more than 25 full-time employees, due to the  
823 requirements provided in subparagraph (3)(c)4., the business  
824 still qualifies as a small business.

825 (e) "New employee" means a person who begins a full-time  
826 job within a small business and who has not been employed in a  
827 full-time job within the preceding 12 months by the small  
828 business.

829 (f) "Job" means a full-time employed position, as  
830 consistent with terms used by the Department of Economic  
831 Opportunity and the United States Department of Labor for  
832 purposes of unemployment compensation tax administration and  
833 employment estimation resulting directly from a business  
834 operation in this state.

835 (2) If the department determines that a corporation and a  
836 small business have met the requirements of this section, the  
837 corporation is eligible for a credit against its corporate  
838 income tax liability under s. 220.11.

839 (3) In order to qualify for the credits provided in  
840 subsection (2):

841 (a) A corporation must execute a business contract with a

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842 small business for the purchase of goods or services. The terms  
843 of the business contract must include, but are not limited to,  
844 the following:

845 1. The corporation must pay at least \$100,000 to the small  
846 business for goods or services within 1 year after the business  
847 contract is executed; and

848 2. The small business must hire, within 60 days after the  
849 business contract is executed, at least two new employees for 1  
850 year.

851 (b) The corporation and the small business must not be  
852 related parties or engaged in a business contract before July 1,  
853 2012.

854 (c) The corporation and the small business must submit an  
855 application to the department, within 90 days after the business  
856 contract is executed, which includes, but need not be limited  
857 to:

858 1. A copy of the business contract;

859 2. The name, address, and salary or hourly wages paid to  
860 each new employee of the small business within the past year;

861 3. The name, address, and salary or hourly wages paid to  
862 each new employee of the small business hired after the  
863 execution of the business contract; and

864 4. Evidence that demonstrates to the department that the  
865 total number of jobs in the small business is at least two more  
866 than the total number before the date the business contract was  
867 executed.

868 (4) The department shall review the initial application and  
869 notify the corporation and small business of any omission and  
870 request additional information, if needed. The application shall

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871 be deemed complete upon receipt of all requested information.  
872 The department shall provisionally certify, within 10 working  
873 days, each complete application that contains the information  
874 required pursuant to this subsection, and a copy of the  
875 provisional certification must be transmitted to the executive  
876 director of the Department of Revenue. The department shall  
877 notify the corporation and the small business, within 10 working  
878 days, in writing, if the application has been provisionally  
879 certified.

880 (5) The corporation and the small business, within 60 days  
881 after satisfying the terms of the business contract, must  
882 certify to the department, in writing, and demonstrate to the  
883 satisfaction of the department that the conditions of this  
884 section have been met. The corporation must also notify the  
885 department that it intends to claim the credit authorized under  
886 this section against its corporate income tax liability under s.  
887 220.11 on the first tax return due after receipt of final  
888 approval from the department.

889 (6) Upon final certification by the department, the  
890 corporation may take a credit equal to 10 percent of the  
891 payments made to the small business under the terms of the  
892 business contract during the taxable year against its corporate  
893 income tax liability under s. 220.11, except:

894 (a) A corporation may not claim a tax credit in excess of  
895 its corporate income tax liability under s. 220.11. If the  
896 credit granted under this section is not fully taken in any  
897 single year because of insufficient tax liability on the part of  
898 the corporation, the unused amount may not be carried forward or  
899 backward.

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900       (b) The credits earned in this section may not be sold or  
901 transferred.

902       (7) Any corporation who fraudulently claims to have  
903 qualified for the credits provided in this section is liable for  
904 repayment of any credits taken plus a mandatory penalty of 100  
905 percent of the credit plus interest at the rate provided in this  
906 chapter, and such corporation commits a misdemeanor of the  
907 second degree, punishable as provided in s. 775.082 or s.  
908 775.083.

909       (8) The department and the Department of Revenue may adopt  
910 rules to administer this section.

911       Section 11. Section 290.004, Florida Statutes, is amended  
912 to read:

913       290.004 Definitions relating to Florida Enterprise Zone  
914 Act.—As used in ss. 290.001-290.016, the term:

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

919       (2)-(1) "Community investment corporation" means a black  
920 business investment corporation, a certified development  
921 corporation, a small business investment corporation, or other  
922 similar entity incorporated under Florida law which ~~that~~ has  
923 limited its investment policy to making investments solely in  
924 minority business enterprises.

925       (3)-(2) "Department" means the Department of Economic  
926 Opportunity.

927       (4)-(3) "Governing body" means the council or other  
928 legislative body charged with governing the county or



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929 municipality.

930 (5)~~(4)~~ "Minority business enterprise" has the same meaning  
931 as provided in s. 288.703.

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

934 (a) A retail development project;

935 (b) The issuance of, or debt service or any other payments  
936 in respect of, the bonds, including costs of issuance,  
937 capitalized interest, credit enhancement fees, reserve funds, or  
938 working capital; or

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

941 (7) "Retail development project" means the establishment of  
942 a business pursuant to a development agreement between the  
943 governing body and the retail development project developer  
944 within a sales tax increment district within an enterprise zone.

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

948 acquisition, purchasing, construction, reconstruction,  
949 improvement, renovation, rehabilitation, restoration,  
950 remodeling, repair, remediation, expansion, extension, or the

951 furnishing, equipping, and opening of the business. A retail  
952 development project may include restaurants, grocery and

953 specialty food stores, art galleries, and businesses engaged in  
954 sales of home furnishings, apparel, and general merchandise

955 goods to specialized customers, or providing a unique  
956 entertainment attraction. A retail development project may not  
957 include:

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958        (a) Liquor stores;  
959        (b) Adult entertainment establishments or nightclubs;  
960        (c) Adult book clubs; and  
961        (d) The relocation of a business to the retail development  
962 project from another location within the enterprise zone, unless  
963 the relocation involves a significant expansion of the size of  
964 the business.

965        (8) "Retail development project developer" means a person  
966 sponsoring a retail development project.

967        (9)~~(5)~~ "Rural enterprise zone" means an enterprise zone  
968 that is nominated by a county having a population of 75,000 or  
969 fewer, or a county having a population of 100,000 or fewer which  
970 is contiguous to a county having a population of 75,000 or  
971 fewer, or by a municipality in such a county, or by such a  
972 county and one or more municipalities. An enterprise zone  
973 designated in accordance with s. 290.0065(5)(b) is considered to  
974 be a rural enterprise zone.

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

978        (11)~~(6)~~ "Small business" has the same meaning as provided  
979 in s. 288.703.

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

983        Section 12. Paragraph (a) of subsection (9) of section  
984 290.0056, Florida Statutes, is amended, and present subsections  
985 (11) and (12) of that section are redesignated as subsections  
986 (12) and (13), respectively, and a new subsection (11) is added

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987 to that section, to read:

988 290.0056 Enterprise zone development agency.—

989 (9) The following powers and responsibilities shall be  
990 performed by the governing body creating the enterprise zone  
991 development agency acting as the managing agent of the  
992 enterprise zone development agency, or, contingent upon approval  
993 by such governing body, such powers and responsibilities shall  
994 be performed by the enterprise zone development agency:

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

998 (11) A governing body that designates a sales tax increment  
999 district may also exercise the following additional powers for  
1000 the purpose of providing local financing for public and private  
1001 improvements that will foster job growth and enhance the base of  
1002 retailers within an enterprise zone, unless otherwise prohibited  
1003 by ordinance:

1004 (a) Enter into cooperative contracts and agreements with a  
1005 county, municipality, governmental agency, or private entity for  
1006 services and assistance;

1007 (b) Acquire, own, convey, construct, maintain, improve, and  
1008 manage property and facilities and grant and acquire licenses,  
1009 easements, and options with respect to such property;

1010 (c) Expend incremental sales tax revenues to promote and  
1011 advertise the commercial advantages of the district in order to  
1012 attract new businesses and encourage the expansion of existing  
1013 businesses;

1014 (d) Expend incremental sales tax revenues to promote and  
1015 advertise the district to the public and engage in cooperative

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1016 advertising programs with businesses located in the district;  
1017 and

1018 (e) Expend incremental sales tax revenues pursuant to a  
1019 development agreement with a retail development project  
1020 developer to underwrite retail development costs.

1021 Section 13. Subsection (9) is added to section 290.007,  
1022 Florida Statutes, to read:

1023 290.007 State incentives available in enterprise zones.—The  
1024 following incentives are provided by the state to encourage the  
1025 revitalization of enterprise zones:

1026 (9) Tax increment financing within the area of an  
1027 enterprise zone which is designated as a sales tax increment  
1028 district.

1029 Section 14. Section 290.01351, Florida Statutes, is created  
1030 to read:

1031 290.01351 Municipal Revitalization Act.—Sections 290.01351-  
1032 290.01391 may be cited as the "Municipal Revitalization Act."

1033 Section 15. Section 290.0136, Florida Statutes, is created  
1034 to read:

1035 290.0136 Sales tax increment districts; intent and  
1036 purpose.—

1037 (1) The Legislature intends to foster the revitalization of  
1038 counties and municipalities and support job-creating retail  
1039 development projects within enterprise zones by authorizing the  
1040 governing bodies of counties and municipalities to designate  
1041 sales tax increment districts within enterprise zones, subject  
1042 to review and approval by the Department of Economic  
1043 Opportunity.

1044 (2) The Legislature finds that by authorizing local

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1045 governing bodies of an enterprise zone to designate a sales tax  
1046 increment district, the counties or municipalities may share  
1047 with the state any annual increase in sales tax collections  
1048 occasioned by a retail development project and advance the  
1049 revitalization of such counties and municipalities. Through the  
1050 sharing of any annual increases in sales tax collections within  
1051 a sales increment district resulting from the advancement of a  
1052 retail development project, the Legislature intends to provide  
1053 local financing for public and private improvements that will  
1054 foster job growth for the residents of economically distressed  
1055 areas and enhance the base of local retailers serving residents  
1056 of the enterprise zones and the surrounding communities.

1057 Section 16. Section 290.0137, Florida Statutes, is created  
1058 to read:

1059 290.0137 Designation of sales tax increment districts;  
1060 review and approval.—

1061 (1) Any municipality having a population of at least  
1062 250,000 residents which has designated an enterprise zone, or  
1063 all the governing bodies in the case of a county and one or more  
1064 municipalities having been designated an enterprise zone if the  
1065 county has a population of at least 750,000 residents, may adopt  
1066 a resolution designating a sales tax increment district to  
1067 support the development of a retail development project  
1068 following a public hearing.

1069 (2) The resolution creating a sales tax increment  
1070 redevelopment district, at a minimum, must:

1071 (a) Include findings that the designation of the sales tax  
1072 increment district:

1073 1. Is essential to the advancement of a retail development

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1074 project;

1075 2. Will provide needed retail amenities within the  
1076 enterprise zone;

1077 3. Will result in the creation of a total of 500 new jobs  
1078 and at least \$1 million in sales tax increment revenue annually;  
1079 and

1080 4. Will enhance the health and general welfare of the  
1081 residents of the enterprise zone within the sponsoring  
1082 municipality or county;

1083 (b) Fix the geographic boundaries of the sales tax  
1084 increment district which are necessary to support the  
1085 advancement of a retail development project;

1086 (c) Establish the term of the life of the sales tax  
1087 increment district, which term may not exceed 15 years following  
1088 the date the sales tax increment district is approved following  
1089 review by the Department of Economic Opportunity;

1090 (d) Specify the base year amount of sales tax revenues for  
1091 the determination of the amount of sales tax increment revenues  
1092 resulting from a retail development project; and

1093 (e) Authorize staff of the governing body to negotiate a  
1094 development agreement with the retail development project  
1095 developer, subject to the approval of the governing body.

1096 (3) A copy of the resolution adopted by the governing body  
1097 designating the sales tax increment district shall be  
1098 transmitted to the Department of Economic Opportunity for its  
1099 review. The department, in consultation with Enterprise Florida,  
1100 Inc., shall determine whether the designation of the sales tax  
1101 increment district complies with the requirements of this  
1102 chapter.

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1103       (4) Upon determining that the designation by the governing  
1104 body complies with the requirements of this chapter, the  
1105 Department of Economic Opportunity shall transmit a copy of the  
1106 resolution establishing the sales tax increment district to the  
1107 Department of Revenue.

1108       Section 17. Section 290.0138, Florida Statutes, is created  
1109 to read:

1110       290.0138 Calculation of tax increment revenue contribution  
1111 to governing body.—

1112       (1) The governing body of a designated sales tax increment  
1113 district is eligible for a percentage distribution from the  
1114 Revenue Sharing Trust Fund for Municipalities of the increased  
1115 collections of the sales tax revenues realized during any month  
1116 by the municipality over the same monthly period of the base  
1117 year, as follows:

1118       (a) Eighty-five percent of the increased monthly  
1119 collections of \$85,000 or less.

1120       (b) Seventy-five percent of the increased monthly  
1121 collections greater than \$85,000 but \$425,000 or less.

1122       (c) Fifty percent of the increased monthly collections  
1123 greater than \$425,000 but \$675,000 or less.

1124       (d) Twenty-five percent of the increased monthly  
1125 collections greater than \$675,000 but \$1 million or less.

1126       (2) The specific amount payable to each eligible governing  
1127 body shall be determined monthly by the Department of Revenue  
1128 for distribution to the appropriate eligible governing body  
1129 pursuant to subsection (1). The Department of Revenue shall  
1130 determine monthly the aggregate amount of sales tax revenue that  
1131 is required for distribution to an eligible governing body under

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1132 this section and transfer that amount from the General Revenue  
1133 Fund to the Revenue Sharing Trust Fund for Municipalities in  
1134 accordance with s. 212.20(6)(d)5. All amounts transferred to the  
1135 Revenue Sharing Trust Fund for Municipalities shall be  
1136 distributed as provided in s. 218.23(3)(e). The total  
1137 distribution provided to the eligible governing body may not  
1138 exceed the total tax increment revenue contribution set forth in  
1139 the retail project development agreement required pursuant to s.  
1140 290.0139.

1141 (3) Each governing body receiving a percentage distribution  
1142 pursuant to subsection (1) shall establish a separate tax  
1143 increment revenue account within its general fund for the  
1144 deposit of the sales tax increment for each sales tax increment  
1145 district.

1146 Section 18. Section 290.0139, Florida Statutes, is created  
1147 to read:

1148 290.0139 Retail development project agreement.-

1149 (1) A retail development project developer desiring to use  
1150 tax increment revenues to underwrite retail development costs  
1151 must enter into a retail development project agreement with the  
1152 governing body of the county or municipality designating a sales  
1153 tax increment district. The agreement must set forth:

1154 (a) The goals and objectives of the retail development  
1155 project;

1156 (b) Requirements for leasing retail space within the retail  
1157 development project which will advance the goals and objectives;

1158 (c) The terms and conditions under which tax increment  
1159 revenue or bond proceeds will be advanced to pay retail  
1160 developments costs incurred in the sales tax increment district;



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1161 (d) The total amount of the tax increment revenue to be  
1162 contributed to pay retail development costs within the sales tax  
1163 increment district;

1164 (e) Goals for hiring minority business enterprises to  
1165 perform construction or operations work, which goal shall equal  
1166 an amount at least 25 percent of the total amount of tax  
1167 increment revenue contributed towards the payment of retail  
1168 development costs within the sales tax increment district;

1169 (f) Goals for the hiring of enterprise zone residents for  
1170 the new jobs created by the retail development project, which  
1171 goal shall equal at least 35 percent of the new jobs created;

1172 (g) Such matters as may be required in connection with the  
1173 issuance of bonds to support the retail development project; and

1174 (h) Such other matters as the governing body designating  
1175 the sales tax increment district may determine to be necessary  
1176 and appropriate.

1177 (2) Tax increment revenues or bond proceeds may not be  
1178 advanced to pay retail development costs until such time as the  
1179 retail development project is open to the general public.

1180 (3) The governing body may approve a retail project  
1181 development agreement following a public hearing and the  
1182 approval must be in the form of a resolution.

1183 Section 19. Section 290.01391, Florida Statutes, is created  
1184 to read:

1185 290.01391 Issuance of tax increment revenue bonds; use of  
1186 bond proceeds; funding agreement.—

1187 (1) A governing body that designates a sales tax increment  
1188 district may approve a resolution following a public hearing  
1189 which authorizes tax increment revenues to be used to support

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1190 the issuance of revenue bonds to finance retail redevelopment  
1191 costs of a retail development project, including the payment of  
1192 principal and interest upon any advances for surveys and plans  
1193 or preliminary loans.

1194 (2) Bonds issued under this section do not constitute  
1195 indebtedness within the meaning of any constitutional or  
1196 statutory debt limitation or restriction and are not subject to  
1197 any other law or charter relating to the authorization,  
1198 issuance, or sale of bonds. Bonds issued under this section are  
1199 declared to be issued for an essential public and governmental  
1200 purpose, and the interest and income from the bonds are exempt  
1201 from all taxes, except taxes imposed by chapter 220 on  
1202 corporations.

1203 (3) Bonds issued under this section may be issued in one or  
1204 more series and may bear such date or dates, be payable upon  
1205 demand or mature at such time or times, bear interest at such  
1206 rate or rates, be in such denomination or denominations, be in  
1207 such form either with or without coupon or registered, carry  
1208 such conversion or registration privileges, have such rank or  
1209 priority, be executed in such manner, be payable in such medium  
1210 of payment at such place or places, be subject to such terms of  
1211 redemption with or without a premium, be secured in such manner,  
1212 and have such other characteristics as may be provided by the  
1213 resolution or ordinance authorizing their issuance. Bonds issued  
1214 under this section may be sold in such manner, either at public  
1215 or private sale, and for such price as the designated  
1216 redevelopment agency may determine will effectuate the purposes  
1217 of this section.

1218 (4) In any suit, action, or proceeding involving the

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1219 validity or enforceability of any bond issued under this  
1220 section, any bond that recites in substance that it has been  
1221 issued by the governing body in connection with the sales tax  
1222 increment district for a purpose authorized under this section  
1223 is conclusively presumed to have been issued for that purpose,  
1224 and any project financed by the bond is conclusively presumed to  
1225 have been planned and carried out in accordance with the  
1226 intended purposes of this section.

1227 Section 20. Section 290.016, Florida Statutes, is amended  
1228 to read:

1229 290.016 Repeal.—Sections 290.001-290.014 are repealed June  
1230 30, 2013 ~~December 31, 2015.~~

1231 Section 21. Section 290.201, Florida Statutes, is created  
1232 to read:

1233 290.201 Short title.—Sections 290.201-290.219 may be cited  
1234 as the “Urban Job Creation Investment Act.”

1235 Section 22. Section 290.203, Florida Statutes, is created  
1236 to read:

1237 290.203 Definitions.—As used in ss. 290.201-290.219, the  
1238 term:

1239 (1) “Authority” means the Florida Urban Investment Job  
1240 Creation Authority created under s. 290.205.

1241 (2) “Authorized local economic development agency” means a  
1242 public or private entity, including an economic development  
1243 agency as defined in s. 288.075, authorized by a county or  
1244 municipality to promote the general business or industrial  
1245 interests of the county or municipality.

1246 (3) “Business” has the same meaning as provided in s.  
1247 212.02.

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1248       (4) "Emergency" means occurrence of widespread or severe  
1249 damage, injury, or loss of life or property proclaimed under s.  
1250 14.022 or declared under s. 252.36.

1251       (5) "Enterprise program zone" means an urban revitalization  
1252 zone designated under s. 290.209 which is located in a legacy  
1253 enterprise zone or federally designated empowerment zone.

1254       (6) "Enterprise program zone assistance fund" means a  
1255 program that provides loans, loan guarantees, loan-loss  
1256 reserves, or investments for projects of qualified businesses as  
1257 provided in s. 290.213.

1258       (7) "Expansion of an existing business" means the expansion  
1259 of an existing business located in an enterprise program zone by  
1260 or through additions to real and personal property, resulting in  
1261 a net increase in employment of at least 10 percent at such  
1262 business.

1263       (8) "Federally designated empowerment zone" means a  
1264 geographic area of the state designated by the Federal  
1265 Government as an empowerment zone under the Federal Empowerment  
1266 Zone Program as defined in s. 290.0491.

1267       (9) "Florida Enterprise Zone Act" has the same meaning as  
1268 provided in s. 290.001.

1269       (10) "Legacy enterprise zone" means an enterprise zone  
1270 designated under the Florida Enterprise Zone Act.

1271       (11) "New business" means a business that applies for state  
1272 incentives under ss. 290.201-290.219 before beginning operations  
1273 in an enterprise program zone and that is a legal entity  
1274 separate from any other commercial or industrial operations  
1275 owned by the same business.

1276       (12) "Project" means the creation of a new business, or the

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1277 expansion or rebuilding of an existing business, located in an  
1278 enterprise program zone.

1279 (13) "Qualified business" means a business that meets the  
1280 qualifications under s. 290.211 to receive state incentives  
1281 under ss. 290.213 and 290.215.

1282 (14) "Rebuilding of an existing business" means replacement  
1283 or restoration of real or tangible property destroyed or damaged  
1284 during an emergency in an enterprise program zone by a business  
1285 located in the zone.

1286 (15) "Zone development corporation" means a corporation not  
1287 for profit created under s. 290.207 to administer an enterprise  
1288 program zone.

1289 Section 23. Section 290.205, Florida Statutes, is created  
1290 to read:

1291 290.205 Florida Urban Investment Job Creation Authority;  
1292 creation; membership and duties.—

1293 (1) There is created within the Department of Economic  
1294 Opportunity the Florida Urban Investment Job Creation Authority.  
1295 The authority shall be composed of the following 11 members:

1296 (a) Five public-sector members, who shall be appointed by  
1297 the Governor, at least three of whom must be employed or reside  
1298 in an enterprise program zone or, for initial members, in a  
1299 legacy enterprise zone or federally designated empowerment zone.  
1300 The Governor may not appoint more than three public-sector  
1301 members of the same political party affiliation. Public-sector  
1302 members shall be appointed to terms of 4 years, except that the  
1303 Governor, to establish staggered terms, may appoint members to  
1304 initial terms of less than 4 years. The Governor shall fill the  
1305 vacancy of a public-sector member for the unexpired portion of

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1306 the member's term in the same manner as the original  
1307 appointment.

1308 (b) One business owner, who shall be appointed by the  
1309 Governor, whose principal place of business is located in an  
1310 enterprise program zone or, for the initial member, in a legacy  
1311 enterprise zone or federally designated empowerment zone.

1312 (c) The Chief Financial Officer of the state or his or her  
1313 designee.

1314 (d) The executive director of the department or his or her  
1315 designee.

1316 (e) The president of Enterprise Florida, Inc., or his or  
1317 her designee.

1318 (f) One member appointed by the President of the Senate and  
1319 one member appointed by the Speaker of the House of  
1320 Representatives, both of whom must have training and experience  
1321 in local government, finance, economic development, or  
1322 redevelopment or participate in volunteer, civic, or community  
1323 organizations.

1324 (2) Each member shall hold office until his or her  
1325 successor is appointed and qualified, unless the member ceases  
1326 to be qualified or is removed from office.

1327 (3) The department shall provide administrative and staff  
1328 support services for the authority.

1329 (4) The authority shall:

1330 (a) Designate enterprise program zones pursuant to s.  
1331 290.209.

1332 (b) Approve or deny applications, based upon the  
1333 recommendations of the zone development corporations, for the  
1334 qualification of businesses to receive state incentives under

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1335 ss. 290.213 and 290.215.

1336 (c) Certify annually to the Chief Financial Officer the  
1337 amounts to be paid from the enterprise program zone assistance  
1338 funds to support proposed projects under s. 290.213.

1339 (d) By February 15 of each year, submit an annual report to  
1340 the Governor, the President of the Senate, the Speaker of the  
1341 House of Representatives, and the department on the authority's  
1342 activities for the previous fiscal year. The report must include  
1343 a complete financial statement setting forth the authority's  
1344 assets, liabilities, income, and operating expenses as of the  
1345 end of the fiscal year.

1346 (5) One year after the designation of the enterprise  
1347 program zones under s. 290.209, the authority shall prepare a  
1348 fiscal impact study of each enterprise program zone. The report  
1349 must include, but need not be limited to, an analysis of the  
1350 effects of each enterprise program zone on the economy of the  
1351 county or municipality in which the enterprise program zone is  
1352 located and any recommendations for legislation to improve the  
1353 effectiveness of the enterprise program zones. By July 1, 2015,  
1354 the authority shall submit a copy of the report to the Governor,  
1355 the President of the Senate, the Speaker of the House of  
1356 Representatives, and the Chief Financial Officer. After  
1357 submitting the initial fiscal impact study, the authority shall  
1358 prepare such report annually. The authority may use a portion of  
1359 any funds provided for projects of qualified businesses by the  
1360 enterprise program zone assistance funds to pay the costs of  
1361 each study.

1362 Section 24. Section 290.207, Florida Statutes, is created  
1363 to read:

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1364 290.207 Zone development corporations; creation; board of  
1365 directors; membership.-

1366 (1) A zone development corporation shall be created within  
1367 each legacy enterprise zone and federally designated empowerment  
1368 zone in the state. Each zone development corporation shall be  
1369 organized as a corporation not for profit.

1370 (2) The board of directors of each zone development  
1371 corporation shall be composed of the following members:

1372 (a) One business owner, who shall be appointed by the  
1373 Governor, whose principal place of business is located in the  
1374 enterprise program zone or, for the initial member, in the  
1375 legacy enterprise zone or federally designated empowerment zone.

1376 (b) Two business or community leaders who reside in, or  
1377 whose principal place of business is located in, the enterprise  
1378 program zone or, for initial members, in the legacy enterprise  
1379 zone or federally designated empowerment zone, one of whom shall  
1380 be appointed by the President of the Senate and one of whom  
1381 shall be appointed by the Speaker of the House of  
1382 Representatives.

1383 (c) For each county all or part of whose territory lies  
1384 within the enterprise program zone or, for initial members,  
1385 within the legacy enterprise zone or federally designated  
1386 empowerment zone, one member appointed by the board of county  
1387 commissioners of the county.

1388 (d) For each municipality all or part of whose territory  
1389 lies within the enterprise program zone or, for initial members,  
1390 within the legacy enterprise zone or federally designated  
1391 empowerment zone, one member appointed by the governing board of  
1392 the municipality.



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1393       (3) (a) Board members shall be appointed to terms of 4  
1394 years, except that members appointed by the President of the  
1395 Senate and the Speaker of the House of Representatives shall be  
1396 appointed to terms of 2 years. A vacancy of the unexpired  
1397 portion of a member's term shall be filled in the same manner as  
1398 the original appointment. Each board member shall hold office  
1399 until his or her successor is appointed and qualified, unless  
1400 the member ceases to be qualified or is removed from office.

1401       (b) Upon the appointment or reappointment of a board  
1402 member, the corporation must file a certificate of appointment  
1403 or reappointment with the clerk of the respective county or  
1404 municipality.

1405       (c) Board members shall serve without compensation but are  
1406 entitled to reimbursement for per diem and travel expenses as  
1407 provided in s. 112.061.

1408       (4) (a) Each zone development corporation shall select a  
1409 chair and vice chair from among its members.

1410       (b) Subject to funding provided by a county, municipality,  
1411 or authorized local economic development agency, a zone  
1412 development corporation may employ or designate an executive  
1413 director, technical experts, and other agents and employees,  
1414 permanent and temporary, and determine their qualifications,  
1415 duties, and compensation. For legal services, a zone development  
1416 corporation may employ private counsel or use attorneys of the  
1417 county, municipality, or authorized local economic development  
1418 agency at the discretion of the county, municipality, or  
1419 authorized local economic development agency.

1420       (5) Each zone development corporation shall:

1421       (a) Adopt and administer a zone development plan that sets

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1422 forth the boundary of the enterprise program zone designated  
1423 under s. 290.209, the development goals of the enterprise  
1424 program zone, and direction for qualified businesses located in  
1425 the enterprise program zone.

1426 (b) Conduct meetings of the board of directors at least  
1427 quarterly to evaluate applications for qualified businesses to  
1428 receive tax credits and other state incentives under s. 290.215.

1429 (c) Administer an enterprise program zone assistance fund  
1430 to provide loans, loan guarantees, loan-loss reserves, and  
1431 investments for projects of qualified businesses located in the  
1432 enterprise program zone pursuant to s. 290.213.

1433 (d) Conduct an open public forum at least quarterly during  
1434 which urban development projects and the use of enterprise  
1435 program zone assistance funds may be proposed and discussed.

1436 (6) (a) By March 1 of each year, each zone development  
1437 corporation shall submit to the county or municipal clerk a  
1438 report of its activities for the previous fiscal year. The  
1439 report must include a complete financial statement setting forth  
1440 the corporation's assets, liabilities, income, and operating  
1441 expenses as of the end of the fiscal year. When filing the  
1442 report, each zone development corporation shall publish a notice  
1443 in a newspaper of general circulation in the enterprise program  
1444 zone that such report was filed with the respective county or  
1445 municipal clerk and is available for inspection during business  
1446 hours at the offices of the zone development corporation.

1447 (b) By February 15 of each year, each zone development  
1448 corporation shall submit a report of its activities to the  
1449 Governor, the President of the Senate, the Speaker of the House  
1450 of Representatives, and the authority.

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1451 (c) Each zone development corporation shall annually submit  
1452 a report to the authority accounting for the expenditure of  
1453 enterprise program zone assistance funds.

1454 Section 25. Section 290.209, Florida Statutes, is created  
1455 to read:

1456 290.209 Designation of enterprise program zones.—

1457 (1) The authority shall, in each legacy enterprise zone and  
1458 federally designated empowerment zone in the state, establish an  
1459 enterprise program zone and designate the geographic boundary of  
1460 the zone.

1461 (2) By October 1, 2012, each zone development corporation  
1462 shall submit to the authority:

1463 (a) An economic report prepared by the corporation for the  
1464 respective enterprise program zone. The report must include  
1465 current census data and other economic indicators that identify  
1466 the most economically distressed areas in the legacy enterprise  
1467 zone or federally designated empowerment zone.

1468 (b) The corporation's written recommendations for the  
1469 initial boundary of the enterprise program zone based upon  
1470 findings of the economic report.

1471 (3) Before establishing the initial boundary of an  
1472 enterprise program zone, the authority must consider:

1473 (a) The zone development corporation's economic report and  
1474 recommendations for the initial boundary.

1475 (b) The historical boundary of the legacy enterprise zone  
1476 or federally designated empowerment zone.

1477 (4) A zone development corporation may periodically apply  
1478 to the authority for amendment of the enterprise program zone's  
1479 boundary. The application must be based on a revised economic

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1480 report and recommendations submitted to the authority in the  
1481 same manner as provided under paragraphs (2) (a) and (b) for the  
1482 initial boundary. Before amending the boundary, the authority  
1483 must consider the factors described in paragraphs (3) (a) and (b)  
1484 and the historical boundary of the enterprise program zone.

1485 (5) The total area of an enterprise program zone may not  
1486 exceed 25 percent of the total area of the legacy enterprise  
1487 zone or federally designated empowerment zone.

1488 Section 26. Section 290.211, Florida Statutes, is created  
1489 to read:

1490 290.211 Qualified businesses.—

1491 (1) Effective July 1, 2013, a business is qualified to  
1492 receive the state incentives provided under s. 290.215 if:

1493 (a) The business is authorized to transact business in the  
1494 state.

1495 (b) The business is actively engaged in the conduct of a  
1496 trade or business located in an enterprise program zone  
1497 designated under s. 290.209.

1498 (c) The business is not an adult entertainment  
1499 establishment as defined in s. 847.001.

1500 (d) At least 25 percent of the business's full-time  
1501 employees:

1502 1. Reside in the enterprise program zone;

1503 2. Reside in the state and were totally unemployed as  
1504 defined in s. 443.036(44) (a) for at least 6 months before  
1505 employment by the business;

1506 3. Were recipients of temporary cash assistance under s.  
1507 414.045 for at least 6 months before employment by the business;  
1508 or

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1509 4. Are low-income individuals as defined in the federal  
1510 Workforce Investment Act, 29 U.S.C. s. 2801.

1511 (2) A qualified business must maintain its qualifications  
1512 under subsection (1) to continue to receive the state incentives  
1513 provided under s. 290.215. Upon ceasing to meet the  
1514 qualifications, a business may not receive additional  
1515 incentives.

1516 Section 27. Section 290.213, Florida Statutes, is created  
1517 to read:

1518 290.213 Enterprise program zone assistance funds.—

1519 (1) (a) Effective July 1, 2013, and subject to legislative  
1520 appropriations, each zone development corporation shall  
1521 administer a separate assistance fund to provide loans, loan  
1522 guarantees, loan-loss reserves, and investments for projects of  
1523 qualified businesses located in the corporation's enterprise  
1524 program zone.

1525 (b) Each zone development corporation shall develop  
1526 criteria for the approval of projects in its enterprise program  
1527 zone relating to comprehensive urban planning, neighborhood  
1528 aesthetics and compatibility, and the maximization of economic  
1529 development and job creation opportunities.

1530 (2) (a) To receive assistance for a project under this  
1531 section, a qualified business must apply to the zone development  
1532 corporation. The application shall be developed by the authority  
1533 in consultation with the department. The application must  
1534 demonstrate whether the business is a new business or an  
1535 expansion or rebuilding of an existing business located in the  
1536 enterprise program zone.

1537 (b) The zone development corporation shall review and,

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1538 based upon the corporation's criteria, evaluate each submitted  
1539 application and recommend approval or disapproval to the  
1540 authority.

1541 (c) Upon receipt of an application and recommendation from  
1542 the zone development corporation, the authority shall review,  
1543 evaluate, and determine whether to approve or deny the  
1544 application. The authority shall notify the applicant, the zone  
1545 development corporation, and the department of each approved  
1546 application.

1547 (d) If the authority denies an application, it shall notify  
1548 the applicant and the zone development corporation and describe  
1549 the reasons for denial. The authority has final approval  
1550 authority for projects under this section.

1551 (3) A zone development corporation shall use any loan  
1552 repayments and collected interest to provide additional  
1553 assistance to qualified businesses for projects under this  
1554 section.

1555 (4) Unexpended balances of an appropriation provided for  
1556 assistance to qualified businesses under this section do not  
1557 revert to the fund from which the appropriation was made at the  
1558 end of the fiscal year, but shall be retained in the Economic  
1559 Development Trust Fund and carried forward to provide additional  
1560 assistance to qualified businesses under this section during the  
1561 following fiscal year.

1562 (5) A zone development corporation may collect an  
1563 administrative fee not exceed 10 percent of the assistance  
1564 provided to qualified businesses under this section.

1565 Section 28. Section 290.215, Florida Statutes, is created  
1566 to read:

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1567 290.215 State incentives available for enterprise program  
1568 zones; tax increment financing.-

1569 (1) Effective July 1, 2013, the following state incentives  
1570 are available for qualified businesses located in an enterprise  
1571 program zone:

1572 (a) The enterprise program zone sales and use tax credits  
1573 provided under s. 212.0965.

1574 (b) The enterprise program zone corporate income tax  
1575 credits provided under s. 220.183.

1576 (c) Loans, loan guarantees, loan-loss reserves, and  
1577 investments provided for projects by enterprise program zone  
1578 assistance funds under s. 290.213.

1579 (d) A credit against unemployment contributions provided  
1580 under s. 443.1217(2) (h) .

1581 (2) By June 1, 2013, the authority, in consultation with  
1582 the department and the Department of Revenue, shall determine  
1583 the tax floor for each enterprise program zone designated under  
1584 s. 290.209. As used in this section, the term "tax floor" means  
1585 the aggregate amount of sales and use tax collections from all  
1586 businesses in an enterprise program zone for the 2011-2012  
1587 fiscal year.

1588 (3) (a) By June 1 of each year, the authority, in  
1589 consultation with the department and the Department of Revenue,  
1590 shall calculate the maximum aggregate amount of state incentives  
1591 described in paragraphs (1) (a)-(c) which are available for each  
1592 enterprise program zone for the following fiscal year. Such  
1593 maximum amount may not exceed the aggregate amount of the sales  
1594 and use tax collections from all businesses in the enterprise  
1595 program zone during the previous fiscal year which exceed the

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1596 tax floor established for the enterprise program zone pursuant  
1597 to subsection (2).

1598 (b) Any portion of the maximum amount of state incentives  
1599 established per fiscal year which is not used by the end of a  
1600 fiscal year shall be carried forward and made available for use  
1601 during the following 2 fiscal years in addition to the amounts  
1602 available for use under paragraph (a) for those fiscal years.

1603 (4) (a) The authority shall annually allocate legislative  
1604 appropriations among the zone development corporations for the  
1605 enterprise program zone assistance funds provided to projects of  
1606 qualified businesses under s. 290.213. The authority shall  
1607 certify annually to the State Treasurer amounts to be paid from  
1608 the Economic Development Trust Fund to support the approved  
1609 projects.

1610 (b) The amount available for state incentives in the  
1611 enterprise program zone, including tax credits, loans, loan  
1612 guarantees, loan-loss reserves, and investments authorized in  
1613 paragraphs (1) (a)-(c), may not exceed the maximum aggregate  
1614 amount calculated for these incentives under paragraph (3) (a).

1615 Section 29. Section 290.217, Florida Statutes, is created  
1616 to read:

1617 290.217 Review of enterprise program zones.—

1618 (1) By January 15, 2022, the Office of Program Policy  
1619 Analysis and Government Accountability shall submit a report to  
1620 the Governor, the President of the Senate, and the Speaker of  
1621 the House of Representatives of its findings and recommendations  
1622 on the Urban Job Creation Investment Act. The report shall  
1623 review and evaluate the effectiveness of each enterprise program  
1624 zone using the annual fiscal reports prepared by the authority



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1625 under s. 290.205(5). The report shall also evaluate whether the  
1626 state incentives provided to businesses in each enterprise  
1627 program zone caused or contributed to:

1628 (a) New investment and development in the enterprise  
1629 program zone;

1630 (b) An increase in the number of jobs created or retained  
1631 in the enterprise program zone;

1632 (c) The renovation, rehabilitation, restoration,  
1633 improvement, or new construction of businesses or housing in the  
1634 enterprise program zone; or

1635 (d) The economic viability and profitability of businesses  
1636 and commerce in the enterprise program zone.

1637 (2) Before the 2022 Regular Session of the Legislature, the  
1638 appropriate committees of the Senate and House of  
1639 Representatives shall consider legislation to implement the  
1640 report's recommendations.

1641 Section 30. Section 290.219, Florida Statutes, is created  
1642 to read:

1643 290.219 Expiration.—

1644 (1) Sections 290.201-290.219 expire June 30, 2022.

1645 (2) Effective June 30, 2022, each enterprise program zone  
1646 designated under s. 290.209 is abolished, and a qualified  
1647 business may not claim or receive a state incentive provided  
1648 under s. 290.213 or s. 290.215 after that date.

1649 Section 31. Section 443.091, Florida Statutes, is amended  
1650 to read:

1651 443.091 Benefit eligibility conditions.—

1652 (1) An unemployed individual is eligible to receive  
1653 benefits for any week only if the Department of Economic

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1654 Opportunity finds that:

1655 (a) She or he has made a claim for benefits for that week  
1656 in accordance with the rules adopted by the department.

1657 (b) She or he has registered with the department for work  
1658 and subsequently reports to the one-stop career center as  
1659 directed by the regional workforce board for reemployment  
1660 services. This requirement does not apply to persons who are:

1661 1. Non-Florida residents;

1662 2. On a temporary layoff;

1663 3. Union members who customarily obtain employment through  
1664 a union hiring hall; or

1665 4. Claiming benefits under an approved short-time  
1666 compensation plan as provided in s. 443.1116.

1667 (c) To make continued claims for benefits, she or he is  
1668 reporting to the department in accordance with this paragraph  
1669 and agency rules, and participating in an initial skills review  
1670 as directed by the agency. Agency rules may not conflict with s.  
1671 443.111(1)(b), which requires that each claimant continue to  
1672 report regardless of any pending appeal relating to her or his  
1673 eligibility or disqualification for benefits.

1674 1. For each week of unemployment claimed, each report must,  
1675 at a minimum, include the name, address, and telephone number of  
1676 each prospective employer contacted, or the date the claimant  
1677 reported to a one-stop career center, pursuant to paragraph (d).

1678 2. The administrator or operator of the initial skills  
1679 review shall notify the agency when the individual completes the  
1680 initial skills review and report the results of the review to  
1681 the regional workforce board or the one-stop career center as  
1682 directed by the workforce board. The workforce board shall use

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1683 the initial skills review to develop a plan for referring  
1684 individuals to training and employment opportunities. The  
1685 failure of the individual to comply with this requirement will  
1686 result in the individual being determined ineligible for  
1687 benefits for the week in which the noncompliance occurred and  
1688 for any subsequent week of unemployment until the requirement is  
1689 satisfied. However, this requirement does not apply if the  
1690 individual is able to affirmatively attest to being unable to  
1691 complete such review due to illiteracy or a language impediment.

1692 (d) She or he is able to work and is available for work. In  
1693 order to assess eligibility for a claimed week of unemployment,  
1694 the department shall develop criteria to determine a claimant's  
1695 ability to work and availability for work. A claimant must be  
1696 actively seeking work in order to be considered available for  
1697 work. This means engaging in systematic and sustained efforts to  
1698 find work, including contacting at least five prospective  
1699 employers for each week of unemployment claimed. The agency may  
1700 require the claimant to provide proof of such efforts to the  
1701 one-stop career center as part of reemployment services. The  
1702 agency shall conduct random reviews of work search information  
1703 provided by claimants. As an alternative to contacting at least  
1704 five prospective employers for any week of unemployment claimed,  
1705 a claimant may, for that same week, report in person to a one-  
1706 stop career center to meet with a representative of the center  
1707 and access reemployment services of the center. The center shall  
1708 keep a record of the services or information provided to the  
1709 claimant and shall provide the records to the agency upon  
1710 request by the agency. However:

1711 1. Notwithstanding any other provision of this paragraph or

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1712 paragraphs (b) and (e), an otherwise eligible individual may not  
1713 be denied benefits for any week because she or he is in training  
1714 with the approval of the department, or by reason of s.  
1715 443.101(2) relating to failure to apply for, or refusal to  
1716 accept, suitable work. Training may be approved by the  
1717 department in accordance with criteria prescribed by rule. A  
1718 claimant's eligibility during approved training is contingent  
1719 upon satisfying eligibility conditions prescribed by rule.

1720 2. Notwithstanding any other provision of this chapter, an  
1721 otherwise eligible individual who is in training approved under  
1722 s. 236(a)(1) of the Trade Act of 1974, as amended, may not be  
1723 determined ineligible or disqualified for benefits due to  
1724 enrollment in such training or because of leaving work that is  
1725 not suitable employment to enter such training. As used in this  
1726 subparagraph, the term "suitable employment" means work of a  
1727 substantially equal or higher skill level than the worker's past  
1728 adversely affected employment, as defined for purposes of the  
1729 Trade Act of 1974, as amended, the wages for which are at least  
1730 80 percent of the worker's average weekly wage as determined for  
1731 purposes of the Trade Act of 1974, as amended.

1732 3. Notwithstanding any other provision of this section, an  
1733 otherwise eligible individual may not be denied benefits for any  
1734 week because she or he is before any state or federal court  
1735 pursuant to a lawfully issued summons to appear for jury duty.

1736 (e) She or he participates in reemployment services, such  
1737 as job search assistance services, whenever the individual has  
1738 been determined, by a profiling system established by the rules  
1739 of the department, to be likely to exhaust regular benefits and  
1740 to be in need of reemployment services.

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1741 (f) She or he has been unemployed for a waiting period of 1  
1742 week. A week may not be counted as a week of unemployment under  
1743 this subsection unless:

1744 1. It occurs within the benefit year that includes the week  
1745 for which she or he claims payment of benefits.

1746 2. Benefits have been paid for that week.

1747 3. The individual was eligible for benefits for that week  
1748 as provided in this section and s. 443.101, except for the  
1749 requirements of this subsection and s. 443.101(5).

1750 (g) She or he has been paid wages for insured work equal to  
1751 1.5 times her or his high quarter wages during her or his base  
1752 period, except that an unemployed individual is not eligible to  
1753 receive benefits if the base period wages are less than \$3,400.

1754 (h) She or he submitted to the department a valid social  
1755 security number assigned to her or him. The department may  
1756 verify the social security number with the United States Social  
1757 Security Administration and may deny benefits if the department  
1758 is unable to verify the individual's social security number, the  
1759 social security number is invalid, or the social security number  
1760 is not assigned to the individual.

1761 (i) She or he attends and is making satisfactory progress  
1762 toward completing a job training program as directed by the  
1763 department or a one-stop career center.

1764 (2) An individual may not receive benefits in a benefit  
1765 year unless, after the beginning of the next preceding benefit  
1766 year during which she or he received benefits, she or he  
1767 performed service, regardless of whether in employment as  
1768 defined in s. 443.036, and earned remuneration for that service  
1769 of at least 3 times her or his weekly benefit amount as

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1770 determined for her or his current benefit year.

1771 (3) Benefits based on service in employment described in s.  
1772 443.1216(2) and (3) are payable in the same amount, on the same  
1773 terms, and subject to the same conditions as benefits payable  
1774 based on other service subject to this chapter, except that:

1775 (a) Benefits are not payable for services in an  
1776 instructional, research, or principal administrative capacity  
1777 for an educational institution or an institution of higher  
1778 education for any week of unemployment commencing during the  
1779 period between 2 successive academic years; during a similar  
1780 period between two regular terms, whether or not successive; or  
1781 during a period of paid sabbatical leave provided for in the  
1782 individual's contract, to any individual, if the individual  
1783 performs those services in the first of those academic years or  
1784 terms and there is a contract or a reasonable assurance that the  
1785 individual will perform services in any such capacity for any  
1786 educational institution or institution of higher education in  
1787 the second of those academic years or terms.

1788 (b) Benefits may not be based on services in any other  
1789 capacity for an educational institution or an institution of  
1790 higher education to any individual for any week that commences  
1791 during a period between 2 successive academic years or terms if  
1792 the individual performs those services in the first of the  
1793 academic years or terms and there is a reasonable assurance that  
1794 the individual will perform those services in the second of the  
1795 academic years or terms. However, if compensation is denied to  
1796 any individual under this paragraph and the individual was not  
1797 offered an opportunity to perform those services for the  
1798 educational institution for the second of those academic years

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1799 or terms, that individual is entitled to a retroactive payment  
1800 of compensation for each week for which the individual filed a  
1801 timely claim for compensation and for which compensation was  
1802 denied solely by reason of this paragraph.

1803 (c) Benefits are not payable based on services provided to  
1804 an educational institution or institution of higher learning to  
1805 any individual for any week that commences during an established  
1806 and customary vacation period or holiday recess if the  
1807 individual performs any services described in paragraph (a) or  
1808 paragraph (b) in the period immediately before the vacation  
1809 period or holiday recess and there is a reasonable assurance  
1810 that the individual will perform any service in the period  
1811 immediately after the vacation period or holiday recess.

1812 (d) Benefits are not payable for services in any capacity  
1813 specified in paragraphs (a), (b), and (c) to any individual who  
1814 performed those services in an educational institution while in  
1815 the employ of a governmental agency or governmental entity that  
1816 is established and operated exclusively for the purpose of  
1817 providing those services to one or more educational  
1818 institutions.

1819 (e) Benefits are not payable for services in any capacity  
1820 specified in paragraphs (a), (b), (c), and (d) to any individual  
1821 who provided those services to or on behalf of an educational  
1822 institution, or an institution of higher education.

1823 (f) As used in this subsection, the term:

1824 1. "Fixed contract" means a written agreement of employment  
1825 for a specified period of time.

1826 2. "Continuing contract" means a written agreement that is  
1827 automatically renewed until terminated by one of the parties to

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1828 the contract.

1829 (4) In the event of national emergency, in the course of  
1830 which the Federal Emergency Unemployment Payment Plan is, at the  
1831 request of the Governor, invoked for all or any part of the  
1832 state, the emergency plan shall supersede the procedures  
1833 prescribed by this chapter, and by rules adopted under this  
1834 chapter, and the department shall act as the Florida agency for  
1835 the United States Department of Labor in the administration of  
1836 the plan.

1837 (5) Benefits are not payable to any individual based on  
1838 service 90 percent or more of which consists of participating in  
1839 sports or athletic events or training, or preparing to  
1840 participate, for any week that commences during the period  
1841 between two successive sport seasons, or similar periods, if the  
1842 individual performed the service in the first of those seasons,  
1843 or similar periods, and there is a reasonable assurance that the  
1844 individual will perform those services in the later of those  
1845 seasons, or similar periods.

1846 Section 32. Paragraph (h) is added to subsection (2) of  
1847 section 443.1217, Florida Statutes, to read:

1848 443.1217 Wages.—

1849 (2) For the purpose of determining an employer's  
1850 contributions, the following wages are exempt from this chapter:

1851 (h) Beginning July 1, 2013, remuneration paid by a  
1852 qualified business as defined in s. 290.203 to an individual who  
1853 earns less than \$4,500 during the calendar quarter.

1854 Section 33. Subsection (2) of section 476.188, Florida  
1855 Statutes, is amended to read:

1856 476.188 Barber services to be performed in registered



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1857 barbershop; exception.-

1858 (2) Pursuant to rules established by the board, barber  
1859 services may be performed by a licensed barber in a location  
1860 other than a registered barbershop, including, but not limited  
1861 to, a nursing home, hospital, place of employment, or residence,  
1862 ~~when a client for reasons of ill health is unable to go to a~~  
1863 ~~registered barbershop~~. Arrangements for the performance of  
1864 barber services in a location other than a registered barbershop  
1865 shall be made only through a registered barbershop.

1866 Section 34. Subsection (7) is added to section 477.0135,  
1867 Florida Statutes, to read:

1868 477.0135 Exemptions.-

1869 (7) A license is not required of any person providing  
1870 makeup services to the general public.

1871 Section 35. Subsection (6) of section 477.019, Florida  
1872 Statutes, is amended to read:

1873 477.019 Cosmetologists; qualifications; licensure;  
1874 supervised practice; license renewal; endorsement; continuing  
1875 education.-

1876 (6) The board shall adopt rules specifying procedures for  
1877 the licensure by endorsement of practitioners desiring to be  
1878 licensed in this state who hold a current active license in  
1879 another state and who have met qualifications substantially  
1880 similar to, equivalent to, or greater than the qualifications  
1881 required of applicants from this state. Such rules may allow  
1882 work experience to be substituted for educational hours in the  
1883 amount and manner provided by the rules.

1884 Section 36. Subsection (4) is added to section 477.0263,  
1885 Florida Statutes, to read:

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1886 477.0263 Cosmetology services to be performed in licensed  
1887 salon; exception.-

1888 (4) Pursuant to rules adopted by the board, cosmetology  
1889 services, including specialty services, may be performed in a  
1890 location other than in a licensed salon if the services are  
1891 performed in connection with a special event and the services  
1892 are performed by a person who is employed by a licensed salon  
1893 and holds the proper license or specialty registration. An  
1894 appointment for the performance of such services must be made  
1895 through the licensed salon.

1896 Section 37. Section 489.118, Florida Statutes, is amended  
1897 to read:

1898 489.118 Certification of registered contractors;  
1899 grandfathering provisions.-The board shall, upon receipt of a  
1900 completed application and appropriate fee, issue a certificate  
1901 in the appropriate category to any contractor registered under  
1902 this part who makes application to the board and can show that  
1903 he or she meets each of the following requirements:

1904 (1) Currently holds a valid registered local license in one  
1905 of the contractor categories defined in s. 489.105(3)(a)-(p).

1906 (2) Has, for that category, passed a written examination  
1907 that the board finds to be substantially similar to the  
1908 examination required to be licensed as a certified contractor  
1909 under this part. For purposes of this subsection, a written,  
1910 proctored examination such as that produced by the National  
1911 Assessment Institute, Block and Associates, NAI/Block, Experior  
1912 Assessments, Professional Testing, Inc., or Assessment Systems,  
1913 Inc., shall be considered to be substantially similar to the  
1914 examination required to be licensed as a certified contractor.

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1915 The board may not impose or make any requirements regarding the  
1916 nature or content of these cited examinations.

1917 (3) Has at least 5 years of experience as a contractor in  
1918 that contracting category, or as an inspector or building  
1919 administrator with oversight over that category, at the time of  
1920 application. For contractors, only time periods in which the  
1921 contractor license is active and the contractor is not on  
1922 probation shall count toward the 5 years required by this  
1923 subsection.

1924 (4) Has not had his or her contractor's license revoked at  
1925 any time, had his or her contractor's license suspended within  
1926 the last 5 years, or been assessed a fine in excess of \$500  
1927 within the last 5 years.

1928 (5) Is in compliance with the insurance and financial  
1929 responsibility requirements in s. 489.115(5).

1930  
1931 Applicants wishing to obtain a certificate pursuant to this  
1932 section must make application by November 1, 2014 2005.

1933 Section 38. Section 624.5107, Florida Statutes, is amended  
1934 to read:

1935 624.5107 Child care tax credits; definitions;  
1936 authorization; limitations; eligibility and application  
1937 requirements; administration; expiration.-

1938 (1) DEFINITIONS.-As used in this section:

1939 (a) "Child care facility startup costs" means expenditures  
1940 for substantial renovation, equipment, including playground  
1941 equipment and kitchen appliances and cooking equipment, real  
1942 property, including land and improvements, and for reduction of  
1943 debt, made in connection with the establishment of a child care

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1944 facility as defined by s. 402.302, or any facility providing  
1945 daily care to children who are mildly ill, which is located in  
1946 this state on the insurer's premises and used by the employees  
1947 of the insurer.

1948 (b) "Operation of a child care facility" means operation of  
1949 a child care facility as defined by s. 402.302, or any facility  
1950 providing daily care to children who are mildly ill, which is  
1951 located in this state within 5 miles of at least one place of  
1952 business of the insurer and which is used by the employees of  
1953 the insurer.

1954 (c) "Department" means the Department of Revenue.

1955 (d) "Executive director" means the executive director of  
1956 the Department of Revenue.

1957 (2) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.-

1958 (a)1. A credit of 50 percent of the startup costs of child  
1959 care facilities operated by an insurer for its employees is  
1960 allowed against any tax due for a taxable year under s. 624.509  
1961 or s. 624.510. A credit against such tax is also allowed for the  
1962 operation of a child care facility by an insurer for its  
1963 employees, which credit is in the amount of \$50 per month for  
1964 each child enrolled in the facility.

1965 2. A credit is allowed against any tax due for a taxable  
1966 year under s. 624.509 or s. 624.510 for any insurer that makes  
1967 payments directly to a child care facility as defined by s.  
1968 402.302 which is licensed in accordance with s. 402.305, or to  
1969 any facility providing daily care to children who are mildly  
1970 ill, which payments are made in the name of and for the benefit  
1971 of an employee of the insurer in this state whose child attends  
1972 the child care facility during the employee's working hours. The

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1973 credit shall be an amount equal to 50 percent of the amount of  
1974 such child care payments.

1975 (b) An insurer may not receive more than \$50,000 in annual  
1976 tax credits for all approved child care costs that the insurer  
1977 incurs in any one year.

1978 (c) The total amount of tax credits which may be granted  
1979 for all programs approved under this section and s. 220.19 is \$2  
1980 million annually.

1981 (d) An application for tax credit under this section must  
1982 be approved by the executive director.

1983 (e)~~(1)~~ If the credit granted under this section is not  
1984 fully used in any one year because of insufficient tax liability  
1985 on the part of the insurer, the unused amount may be carried  
1986 forward for a period not to exceed 5 years. The carryover credit  
1987 may be used in a subsequent year when the tax imposed by s.  
1988 624.509 or s. 624.510 for that year exceeds the credit for which  
1989 the insurer is eligible in that year under this section.

1990 (f)~~(2)~~ If an insurer receives a credit for child care  
1991 facility startup costs, and the facility fails to operate for at  
1992 least 5 years, a pro rata share of the credit must be repaid, in  
1993 accordance with the formula:  $A = C \times (1 - (N/60))$ , where:

1994 1.~~(a)~~ "A" is the amount in dollars of the required  
1995 repayment.

1996 2.~~(b)~~ "C" is the total credits taken by the insurer for  
1997 child care facility startup costs.

1998 3.~~(c)~~ "N" is the number of months the facility was in  
1999 operation.

2000  
2001 This repayment requirement is inapplicable if the insurer goes

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2002 out of business or can demonstrate to the department that its  
2003 employees no longer want to have a child care facility.

2004 (3) ELIGIBILITY REQUIREMENTS.—

2005 (a) A child care facility with respect to which an insurer  
2006 claims a child care tax credit must be a child care facility as  
2007 defined by s. 402.302 and must be licensed in accordance with s.  
2008 402.305, or must be a facility providing daily care to children  
2009 who are mildly ill.

2010 (b) The services of a child care facility for which an  
2011 insurer claims a child care tax credit under subparagraph  
2012 (2) (a)1. must be available to all employees of the insurer or  
2013 must be allocated on a first-come, first-served basis, and must  
2014 be used by employees of the insurer.

2015 (c) Child care payments for which an insurer claims a  
2016 credit under subparagraph (2) (a)2. may not exceed the amount  
2017 charged by the child care facility to other children of like age  
2018 and abilities of persons not employed by the insurer.

2019 (4) APPLICATION REQUIREMENTS.—Any insurer that wishes to  
2020 participate in this program must submit to the department an  
2021 application for tax credit which sets forth the proposal for  
2022 establishing a child care facility for the use of its employees  
2023 or for payment of the cost of child care for its employees. This  
2024 application must state the anticipated startup costs and the  
2025 number of children to be enrolled, in the case of credit claimed  
2026 under subparagraph (2) (a)1., or the number of children for whom  
2027 child care costs will be paid, in the case of credit claimed  
2028 under subparagraph (2) (a)2.

2029 (5) ADMINISTRATION.—

2030 (a) The Department of Revenue may adopt rules to administer

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2031 this section, including rules for the approval or disapproval of  
2032 proposals submitted by insurers and rules to provide for  
2033 cooperative arrangements between for-profit and not-for-profit  
2034 entities.

2035 (b) The executive director's decision to approve or  
2036 disapprove a proposal must be in writing, and, if the proposal  
2037 is approved, the decision must state the maximum credit  
2038 allowable to the insurer.

2039 (c) All approvals for the granting of the tax credit  
2040 require prior verification by the Department of Children and  
2041 Family Services or local licensing agency that the insurer meets  
2042 the licensure requirements as defined in s. 402.302 and is  
2043 currently licensed in accordance with s. 402.305, or is a  
2044 facility providing daily care to children who are mildly ill.

2045 (d) Verification of the child care provider as an approved  
2046 facility must be in writing and must be attached to the credit  
2047 application form submitted to the Department of Revenue.

2048 (6) EXPIRATION.—This section expires June 30, 2017, except  
2049 that paragraph (2) (e), which relates to carryover credits, and  
2050 paragraph (2) (f), which relates to repaying tax credits in  
2051 specified circumstances, do not expire on that date.

2052 Section 39. Subsection (2) of section 718.5011, Florida  
2053 Statutes, is amended to read:

2054 718.5011 Ombudsman; appointment; administration.—

2055 (2) The Governor shall appoint the ombudsman. The ombudsman  
2056 must be an attorney admitted to practice before the Florida  
2057 Supreme Court and shall serve at the pleasure of the Governor. A  
2058 vacancy in the office shall be filled in the same manner as the  
2059 original appointment. An officer or full-time employee of the

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2060 ombudsman's office may not actively engage in any other business  
2061 or profession that directly or indirectly relates to his or her  
2062 work in the ombudsman's office; serve as the representative of  
2063 any political party, executive committee, or other governing  
2064 body of a political party; serve as an executive, officer, or  
2065 employee of a political party; receive remuneration for  
2066 activities on behalf of any candidate for public office; or  
2067 engage in soliciting votes or other activities on behalf of a  
2068 candidate for public office. The ombudsman or any employee of  
2069 his or her office may not become a candidate for election to  
2070 public office unless he or she first resigns from his or her  
2071 office or employment.

2072 Section 40. Sales tax credit for job creation.—

2073 (1) For the purposes of the credit provided in this  
2074 section:

2075 (a) "Eligible business" means any lawful business located  
2076 in this state. The business must demonstrate to the Department  
2077 of Revenue that, on the date of application, the total number of  
2078 full-time jobs defined under paragraph (d) is greater than the  
2079 total number of jobs was 12 months before that date.

2080 (b) "Month" means a calendar month or the time period from  
2081 any day of any month to the corresponding day of the next  
2082 succeeding month or, if there is no corresponding day in the  
2083 next succeeding month, the last day of the succeeding month.

2084 (c) "New employee" means a person residing in this state  
2085 who begins employment with an eligible business after July 1,  
2086 2012, and was not previously employed full time within the  
2087 preceding 12 months by the eligible business, or a successor  
2088 eligible business, claiming the credit allowed by this section.



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2089       (d) "Job" means a full-time position, as consistent with  
2090 terms used by the Agency for Workforce Innovation and the United  
2091 States Department of Labor for purposes of unemployment  
2092 compensation tax administration and employment estimation  
2093 resulting directly from a business operation in this state. This  
2094 term does not include a temporary construction job involved with  
2095 the construction of facilities. The term also includes  
2096 employment of an employee leased from an employee leasing  
2097 company licensed under chapter 468, Florida Statutes, if such  
2098 employee has been continuously leased to the employer for an  
2099 average of at least 36 hours per week for more than 6 months.

2100       (e) "New job has been created" means that, on the date of  
2101 application, the total number of full-time jobs is greater than  
2102 the total number of jobs was 12 months before that date, as  
2103 demonstrated to the department by a business located in the  
2104 enterprise zone.

2105  
2106 A person shall be deemed to be employed if the person performs  
2107 duties in connection with the operations of the business on a  
2108 regular, full-time basis if the person is performing such duties  
2109 for an average of at least 36 hours per week each month. The  
2110 person must be performing such duties at a business site located  
2111 in the enterprise zone.

2112       (2) (a) Upon an affirmative showing by an eligible business  
2113 to the satisfaction of the department that the requirements of  
2114 this section have been met, the business shall be allowed a  
2115 credit against the tax remitted under chapter 212, Florida  
2116 Statutes.

2117       (b) The credit shall be computed as 20 percent of the

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2118 actual monthly wages paid in this state to each new employee  
2119 hired when a new job has been created. For purposes of this  
2120 paragraph, monthly wages shall be computed as one-twelfth of the  
2121 expected annual wages paid to such employee. The amount paid as  
2122 wages to a new employee is the compensation paid to such  
2123 employee who is subject to unemployment tax. The credit shall be  
2124 allowed for up to 24 consecutive months, beginning with the  
2125 first tax return due pursuant to s. 212.11, Florida Statutes,  
2126 after approval by the department.

2127 (3) In order to claim this credit, an eligible business  
2128 must file under oath with the Department of Revenue a statement  
2129 that includes:

2130 (a) For each new employee for whom this credit is claimed,  
2131 the employee's name and place of residence.

2132 (b) The name and address of the eligible business.

2133 (c) The starting salary or hourly wages paid to the new  
2134 employee.

2135 (d) Demonstration to the department that, on the date of  
2136 application, the total number of full-time jobs defined under  
2137 paragraph (1) (d) is greater than the total number of jobs was 12  
2138 months before that date.

2139 (e) Within 15 working days after receipt of an application,  
2140 the Department of Revenue shall review the application to  
2141 determine if it contains all the information required pursuant  
2142 to this subsection and meets the criteria set out in this  
2143 section.

2144 (f) All applications for a credit pursuant to this section  
2145 must be submitted to the Department of Revenue within 6 months  
2146 after the date that the new employee is hired, except

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2147 applications for credit for leased employees. Applications for  
2148 credit for leased employees must be submitted to the department  
2149 within 7 months after the date that the employee is leased.

2150 (4) Within 10 working days after receipt of a completed  
2151 application for a credit authorized in this section, the  
2152 Department of Revenue shall inform the business that the  
2153 application has been approved. The credit may be taken on the  
2154 first return due after receipt of approval from the Department  
2155 of Revenue.

2156 (5) If the application is incomplete or insufficient to  
2157 support the credit authorized in this section, the Department of  
2158 Revenue shall deny the credit and notify the business of that  
2159 fact. The business may reapply for this credit.

2160 (6) The credit provided in this section does not apply:

2161 (a) For any new employee who is an owner, partner, or  
2162 majority stockholder of an eligible business.

2163 (b) For any new employee who is employed for any period  
2164 less than 3 months.

2165 (7) The credit provided in this section is not allowed for  
2166 any month in which the tax due for such period or the tax return  
2167 required pursuant to s. 212.11, Florida Statutes, for such  
2168 period is delinquent.

2169 (8) If an eligible business has a credit larger than the  
2170 amount owed the state on the tax return for the time period in  
2171 which the credit is claimed, the amount of the credit for that  
2172 time period shall be the amount owed the state on that tax  
2173 return.

2174 (9) A business has the responsibility to affirmatively  
2175 demonstrate to the satisfaction of the department that it meets

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2176 the requirements of this section.

2177 (10) Any person who fraudulently claims this credit is  
2178 liable for repayment of the credit plus a mandatory penalty of  
2179 100 percent of the credit plus interest at the rate provided in  
2180 chapter 212, Florida Statutes, and such person commits a  
2181 misdemeanor of the second degree, punishable as provided in s.  
2182 775.082 or s. 775.083, Florida Statutes.

2183 (11) This section, except for subsection (10), expires June  
2184 30, 2017.

2185 Section 41. For the purpose of incorporating the amendment  
2186 made by this act to section 290.016, Florida Statutes, in a  
2187 reference thereto, paragraph (c) of subsection (8) of section  
2188 166.231, Florida Statutes, is reenacted to read:

2189 166.231 Municipalities; public service tax.—

2190 (8)

2191 (c) This subsection expires on the date specified in s.  
2192 290.016 for the expiration of the Florida Enterprise Zone Act,  
2193 except that any qualified business that has satisfied the  
2194 requirements of this subsection before that date shall be  
2195 allowed the full benefit of the exemption allowed under this  
2196 subsection as if this subsection had not expired on that date.

2197 Section 42. For the purpose of incorporating the amendment  
2198 made by this act to section 290.016, Florida Statutes, in a  
2199 reference thereto, subsection (4) of section 193.077, Florida  
2200 Statutes, is reenacted to read:

2201 193.077 Notice of new, rebuilt, or expanded property.—

2202 (4) This section expires on the date specified in s.  
2203 290.016 for the expiration of the Florida Enterprise Zone Act.

2204 Section 43. For the purpose of incorporating the amendment

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2205 made by this act to section 290.016, Florida Statutes, in a  
2206 reference thereto, paragraph (b) of subsection (5) of section  
2207 193.085, Florida Statutes, is reenacted to read:

2208 193.085 Listing all property.—

2209 (5)

2210 (b) This subsection expires on the date specified in s.  
2211 290.016 for the expiration of the Florida Enterprise Zone Act.

2212 Section 44. For the purpose of incorporating the amendment  
2213 made by this act to section 290.016, Florida Statutes, in a  
2214 reference thereto, paragraph (b) of subsection (4) of section  
2215 195.073, Florida Statutes, is reenacted to read:

2216 195.073 Classification of property.—All items required by  
2217 law to be on the assessment rolls must receive a classification  
2218 based upon the use of the property. The department shall  
2219 promulgate uniform definitions for all classifications. The  
2220 department may designate other subclassifications of property.  
2221 No assessment roll may be approved by the department which does  
2222 not show proper classifications.

2223 (4)

2224 (b) This subsection expires on the date specified in s.  
2225 290.016 for the expiration of the Florida Enterprise Zone Act.

2226 Section 45. For the purpose of incorporating the amendment  
2227 made by this act to section 290.016, Florida Statutes, in a  
2228 reference thereto, paragraph (b) of subsection (1) of section  
2229 195.099, Florida Statutes, is reenacted to read:

2230 195.099 Periodic review.—

2231 (1)

2232 (b) This subsection shall expire on the date specified in  
2233 s. 290.016 for the expiration of the Florida Enterprise Zone

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2234 Act.

2235 Section 46. For the purpose of incorporating the amendment  
2236 made by this act to section 290.016, Florida Statutes, in a  
2237 reference thereto, subsection (19) of section 196.012, Florida  
2238 Statutes, is reenacted to read:

2239 196.012 Definitions.—For the purpose of this chapter, the  
2240 following terms are defined as follows, except where the context  
2241 clearly indicates otherwise:

2242 (19) "Enterprise zone" means an area designated as an  
2243 enterprise zone pursuant to s. 290.0065. This subsection expires  
2244 on the date specified in s. 290.016 for the expiration of the  
2245 Florida Enterprise Zone Act.

2246 Section 47. For the purpose of incorporating the amendment  
2247 made by this act to section 290.016, Florida Statutes, in a  
2248 reference thereto, subsection (4) of section 205.022, Florida  
2249 Statutes, is reenacted to read:

2250 205.022 Definitions.—When used in this chapter, the  
2251 following terms and phrases shall have the meanings ascribed to  
2252 them in this section, except when the context clearly indicates  
2253 a different meaning:

2254 (4) "Enterprise zone" means an area designated as an  
2255 enterprise zone pursuant to s. 290.0065. This subsection expires  
2256 on the date specified in s. 290.016 for the expiration of the  
2257 Florida Enterprise Zone Act.

2258 Section 48. For the purpose of incorporating the amendment  
2259 made by this act to section 290.016, Florida Statutes, in a  
2260 reference thereto, subsection (6) of section 205.054, Florida  
2261 Statutes, is reenacted to read:

2262 205.054 Business tax; partial exemption for engaging in

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2263 business or occupation in enterprise zone.—

2264 (6) This section expires on the date specified in s.  
2265 290.016 for the expiration of the Florida Enterprise Zone Act;  
2266 and a receipt may not be issued with the exemption authorized in  
2267 this section for any period beginning on or after that date.

2268 Section 49. For the purpose of incorporating the amendment  
2269 made by this act to section 290.016, Florida Statutes, in a  
2270 reference thereto, subsection (6) of section 212.02, Florida  
2271 Statutes, is reenacted to read:

2272 212.02 Definitions.—The following terms and phrases when  
2273 used in this chapter have the meanings ascribed to them in this  
2274 section, except where the context clearly indicates a different  
2275 meaning:

2276 (6) "Enterprise zone" means an area of the state designated  
2277 pursuant to s. 290.0065. This subsection expires on the date  
2278 specified in s. 290.016 for the expiration of the Florida  
2279 Enterprise Zone Act.

2280 Section 50. For the purpose of incorporating the amendment  
2281 made by this act to section 290.016, Florida Statutes, in a  
2282 reference thereto, paragraph (g) of subsection (5) of section  
2283 212.08, Florida Statutes, is reenacted to read:

2284 212.08 Sales, rental, use, consumption, distribution, and  
2285 storage tax; specified exemptions.—The sale at retail, the  
2286 rental, the use, the consumption, the distribution, and the  
2287 storage to be used or consumed in this state of the following  
2288 are hereby specifically exempt from the tax imposed by this  
2289 chapter.

2290 (5) EXEMPTIONS; ACCOUNT OF USE.—

2291 (g) *Building materials used in the rehabilitation of real*

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2292 *property located in an enterprise zone.*—

2293       1. Building materials used in the rehabilitation of real  
2294 property located in an enterprise zone are exempt from the tax  
2295 imposed by this chapter upon an affirmative showing to the  
2296 satisfaction of the department that the items have been used for  
2297 the rehabilitation of real property located in an enterprise  
2298 zone. Except as provided in subparagraph 2., this exemption  
2299 inures to the owner, lessee, or lessor at the time the real  
2300 property is rehabilitated, but only through a refund of  
2301 previously paid taxes. To receive a refund pursuant to this  
2302 paragraph, the owner, lessee, or lessor of the rehabilitated  
2303 real property must file an application under oath with the  
2304 governing body or enterprise zone development agency having  
2305 jurisdiction over the enterprise zone where the business is  
2306 located, as applicable. A single application for a refund may be  
2307 submitted for multiple, contiguous parcels that were part of a  
2308 single parcel that was divided as part of the rehabilitation of  
2309 the property. All other requirements of this paragraph apply to  
2310 each parcel on an individual basis. The application must  
2311 include:

- 2312       a. The name and address of the person claiming the refund.  
2313       b. An address and assessment roll parcel number of the  
2314 rehabilitated real property for which a refund of previously  
2315 paid taxes is being sought.  
2316       c. A description of the improvements made to accomplish the  
2317 rehabilitation of the real property.  
2318       d. A copy of a valid building permit issued by the county  
2319 or municipal building department for the rehabilitation of the  
2320 real property.



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2321 e. A sworn statement, under penalty of perjury, from the  
2322 general contractor licensed in this state with whom the  
2323 applicant contracted to make the improvements necessary to  
2324 rehabilitate the real property, which lists the building  
2325 materials used to rehabilitate the real property, the actual  
2326 cost of the building materials, and the amount of sales tax paid  
2327 in this state on the building materials. If a general contractor  
2328 was not used, the applicant, not a general contractor, shall  
2329 make the sworn statement required by this sub-subparagraph.  
2330 Copies of the invoices that evidence the purchase of the  
2331 building materials used in the rehabilitation and the payment of  
2332 sales tax on the building materials must be attached to the  
2333 sworn statement provided by the general contractor or by the  
2334 applicant. Unless the actual cost of building materials used in  
2335 the rehabilitation of real property and the payment of sales  
2336 taxes is documented by a general contractor or by the applicant  
2337 in this manner, the cost of the building materials is deemed to  
2338 be an amount equal to 40 percent of the increase in assessed  
2339 value for ad valorem tax purposes.

2340 f. The identifying number assigned pursuant to s. 290.0065  
2341 to the enterprise zone in which the rehabilitated real property  
2342 is located.

2343 g. A certification by the local building code inspector  
2344 that the improvements necessary to rehabilitate the real  
2345 property are substantially completed.

2346 h. A statement of whether the business is a small business  
2347 as defined by s. 288.703.

2348 i. If applicable, the name and address of each permanent  
2349 employee of the business, including, for each employee who is a

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2350 resident of an enterprise zone, the identifying number assigned  
2351 pursuant to s. 290.0065 to the enterprise zone in which the  
2352 employee resides.

2353 2. This exemption inures to a municipality, county, other  
2354 governmental unit or agency, or nonprofit community-based  
2355 organization through a refund of previously paid taxes if the  
2356 building materials used in the rehabilitation are paid for from  
2357 the funds of a community development block grant, State Housing  
2358 Initiatives Partnership Program, or similar grant or loan  
2359 program. To receive a refund, a municipality, county, other  
2360 governmental unit or agency, or nonprofit community-based  
2361 organization must file an application that includes the same  
2362 information required in subparagraph 1. In addition, the  
2363 application must include a sworn statement signed by the chief  
2364 executive officer of the municipality, county, other  
2365 governmental unit or agency, or nonprofit community-based  
2366 organization seeking a refund which states that the building  
2367 materials for which a refund is sought were funded by a  
2368 community development block grant, State Housing Initiatives  
2369 Partnership Program, or similar grant or loan program.

2370 3. Within 10 working days after receipt of an application,  
2371 the governing body or enterprise zone development agency shall  
2372 review the application to determine if it contains all the  
2373 information required by subparagraph 1. or subparagraph 2. and  
2374 meets the criteria set out in this paragraph. The governing body  
2375 or agency shall certify all applications that contain the  
2376 required information and are eligible to receive a refund. If  
2377 applicable, the governing body or agency shall also certify if  
2378 20 percent of the employees of the business are residents of an

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2379 enterprise zone, excluding temporary and part-time employees.  
2380 The certification must be in writing, and a copy of the  
2381 certification shall be transmitted to the executive director of  
2382 the department. The applicant is responsible for forwarding a  
2383 certified application to the department within the time  
2384 specified in subparagraph 4.

2385 4. An application for a refund must be submitted to the  
2386 department within 6 months after the rehabilitation of the  
2387 property is deemed to be substantially completed by the local  
2388 building code inspector or by November 1 after the rehabilitated  
2389 property is first subject to assessment.

2390 5. Only one exemption through a refund of previously paid  
2391 taxes for the rehabilitation of real property is permitted for  
2392 any single parcel of property unless there is a change in  
2393 ownership, a new lessor, or a new lessee of the real property. A  
2394 refund may not be granted unless the amount to be refunded  
2395 exceeds \$500. A refund may not exceed the lesser of 97 percent  
2396 of the Florida sales or use tax paid on the cost of the building  
2397 materials used in the rehabilitation of the real property as  
2398 determined pursuant to sub-subparagraph 1.e. or \$5,000, or, if  
2399 at least 20 percent of the employees of the business are  
2400 residents of an enterprise zone, excluding temporary and part-  
2401 time employees, the amount of refund may not exceed the lesser  
2402 of 97 percent of the sales tax paid on the cost of the building  
2403 materials or \$10,000. A refund shall be made within 30 days  
2404 after formal approval by the department of the application for  
2405 the refund.

2406 6. The department shall adopt rules governing the manner  
2407 and form of refund applications and may establish guidelines as

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2408 to the requisites for an affirmative showing of qualification  
2409 for exemption under this paragraph.

2410 7. The department shall deduct an amount equal to 10  
2411 percent of each refund granted under this paragraph from the  
2412 amount transferred into the Local Government Half-cent Sales Tax  
2413 Clearing Trust Fund pursuant to s. 212.20 for the county area in  
2414 which the rehabilitated real property is located and shall  
2415 transfer that amount to the General Revenue Fund.

2416 8. For the purposes of the exemption provided in this  
2417 paragraph, the term:

2418 a. "Building materials" means tangible personal property  
2419 that becomes a component part of improvements to real property.

2420 b. "Real property" has the same meaning as provided in s.  
2421 192.001(12), except that the term does not include a condominium  
2422 parcel or condominium property as defined in s. 718.103.

2423 c. "Rehabilitation of real property" means the  
2424 reconstruction, renovation, restoration, rehabilitation,  
2425 construction, or expansion of improvements to real property.

2426 d. "Substantially completed" has the same meaning as  
2427 provided in s. 192.042(1).

2428 9. This paragraph expires on the date specified in s.  
2429 290.016 for the expiration of the Florida Enterprise Zone Act.

2430 Section 51. For the purpose of incorporating the amendment  
2431 made by this act to section 290.016, Florida Statutes, in a  
2432 reference thereto, subsection (12) of section 212.096, Florida  
2433 Statutes, is reenacted to read:

2434 212.096 Sales, rental, storage, use tax; enterprise zone  
2435 jobs credit against sales tax.—

2436 (12) This section, except for subsection (11), expires on

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2437 the date specified in s. 290.016 for the expiration of the  
2438 Florida Enterprise Zone Act.

2439 Section 52. For the purpose of incorporating the amendment  
2440 made by this act to section 290.016, Florida Statutes, in  
2441 references thereto, paragraph (c) of subsection (6) and  
2442 paragraph (c) of subsection (7) of section 220.02, Florida  
2443 Statutes, are reenacted to read:

2444 220.02 Legislative intent.—

2445 (6)

2446 (c) This subsection expires on the date specified in s.  
2447 290.016 for the expiration of the Florida Enterprise Zone Act.

2448 (7)

2449 (c) This subsection expires on the date specified in s.  
2450 290.016 for the expiration of the Florida Enterprise Zone Act.

2451 Section 53. For the purpose of incorporating the amendment  
2452 made by this act to section 290.016, Florida Statutes, in  
2453 references thereto, subsection (1) of section 220.03, Florida  
2454 Statutes, is reenacted to read:

2455 220.03 Definitions.—

2456 (1) SPECIFIC TERMS.—When used in this code, and when not  
2457 otherwise distinctly expressed or manifestly incompatible with  
2458 the intent thereof, the following terms shall have the following  
2459 meanings:

2460 (a) "Ad valorem taxes paid" means 96 percent of property  
2461 taxes levied for operating purposes and does not include  
2462 interest, penalties, or discounts foregone. In addition, the  
2463 term "ad valorem taxes paid," for purposes of the credit in s.  
2464 220.182, means the ad valorem tax paid on new or additional real  
2465 or personal property acquired to establish a new business or

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2466 facilitate a business expansion, including pollution and waste  
2467 control facilities, or any part thereof, and including one or  
2468 more buildings or other structures, machinery, fixtures, and  
2469 equipment. This paragraph expires on the date specified in s.  
2470 290.016 for the expiration of the Florida Enterprise Zone Act.

2471 (b) "Affiliated group of corporations" means two or more  
2472 corporations which constitute an affiliated group of  
2473 corporations as defined in s. 1504(a) of the Internal Revenue  
2474 Code.

2475 (c) "Business" or "business firm" means any business entity  
2476 authorized to do business in this state as defined in paragraph  
2477 (e), and any bank or savings and loan association as defined in  
2478 s. 220.62, subject to the tax imposed by the provisions of this  
2479 chapter. This paragraph expires on the date specified in s.  
2480 290.016 for the expiration of the Florida Enterprise Zone Act.

2481 (d) "Community contribution" means the grant by a business  
2482 firm of any of the following items:

- 2483 1. Cash or other liquid assets.
- 2484 2. Real property.
- 2485 3. Goods or inventory.
- 2486 4. Other physical resources as identified by the  
2487 department.

2488  
2489 This paragraph expires on the date specified in s. 290.016 for  
2490 the expiration of the Florida Enterprise Zone Act.

2491 (e) "Corporation" includes all domestic corporations;  
2492 foreign corporations qualified to do business in this state or  
2493 actually doing business in this state; joint-stock companies;  
2494 limited liability companies, under chapter 608; common-law

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2495 declarations of trust, under chapter 609; corporations not for  
2496 profit, under chapter 617; agricultural cooperative marketing  
2497 associations, under chapter 618; professional service  
2498 corporations, under chapter 621; foreign unincorporated  
2499 associations, under chapter 622; private school corporations,  
2500 under chapter 623; foreign corporations not for profit which are  
2501 carrying on their activities in this state; and all other  
2502 organizations, associations, legal entities, and artificial  
2503 persons which are created by or pursuant to the statutes of this  
2504 state, the United States, or any other state, territory,  
2505 possession, or jurisdiction. The term "corporation" does not  
2506 include proprietorships, even if using a fictitious name;  
2507 partnerships of any type, as such; limited liability companies  
2508 that are taxable as partnerships for federal income tax  
2509 purposes; state or public fairs or expositions, under chapter  
2510 616; estates of decedents or incompetents; testamentary trusts;  
2511 or private trusts.

2512 (f) "Department" means the Department of Revenue of this  
2513 state.

2514 (g) "Director" means the executive director of the  
2515 Department of Revenue and, when there has been an appropriate  
2516 delegation of authority, the executive director's delegate.

2517 (h) "Earned," "accrued," "paid," or "incurred" shall be  
2518 construed according to the method of accounting upon the basis  
2519 of which a taxpayer's income is computed under this code.

2520 (i) "Emergency," as used in s. 220.02 and in paragraph (u)  
2521 of this subsection, means occurrence of widespread or severe  
2522 damage, injury, or loss of life or property proclaimed pursuant  
2523 to s. 14.022 or declared pursuant to s. 252.36. This paragraph

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2524 expires on the date specified in s. 290.016 for the expiration  
2525 of the Florida Enterprise Zone Act.

2526 (j) "Enterprise zone" means an area in the state designated  
2527 pursuant to s. 290.0065. This paragraph expires on the date  
2528 specified in s. 290.016 for the expiration of the Florida  
2529 Enterprise Zone Act.

2530 (k) "Expansion of an existing business," for the purposes  
2531 of the enterprise zone property tax credit, means any business  
2532 entity authorized to do business in this state as defined in  
2533 paragraph (e), and any bank or savings and loan association as  
2534 defined in s. 220.62, subject to the tax imposed by the  
2535 provisions of this chapter, located in an enterprise zone, which  
2536 expands by or through additions to real and personal property  
2537 and which establishes five or more new jobs to employ five or  
2538 more additional full-time employees at such location. This  
2539 paragraph expires on the date specified in s. 290.016 for the  
2540 expiration of the Florida Enterprise Zone Act.

2541 (l) "Fiscal year" means an accounting period of 12 months  
2542 or less ending on the last day of any month other than December  
2543 or, in the case of a taxpayer with an annual accounting period  
2544 of 52-53 weeks under s. 441(f) of the Internal Revenue Code, the  
2545 period determined under that subsection.

2546 (m) "Includes" or "including," when used in a definition  
2547 contained in this code, shall not be deemed to exclude other  
2548 things otherwise within the meaning of the term defined.

2549 (n) "Internal Revenue Code" means the United States  
2550 Internal Revenue Code of 1986, as amended and in effect on  
2551 January 1, 2011, except as provided in subsection (3).

2552 (o) "Local government" means any county or incorporated



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2553 municipality in the state. This paragraph expires on the date  
2554 specified in s. 290.016 for the expiration of the Florida  
2555 Enterprise Zone Act.

2556 (p) "New business," for the purposes of the enterprise zone  
2557 property tax credit, means any business entity authorized to do  
2558 business in this state as defined in paragraph (e), or any bank  
2559 or savings and loan association as defined in s. 220.62, subject  
2560 to the tax imposed by the provisions of this chapter, first  
2561 beginning operations on a site located in an enterprise zone and  
2562 clearly separate from any other commercial or industrial  
2563 operations owned by the same entity, bank, or savings and loan  
2564 association and which establishes five or more new jobs to  
2565 employ five or more additional full-time employees at such  
2566 location. This paragraph expires on the date specified in s.  
2567 290.016 for the expiration of the Florida Enterprise Zone Act.

2568 (q) "New employee," for the purposes of the enterprise zone  
2569 jobs credit, means a person residing in an enterprise zone or a  
2570 participant in the welfare transition program who is employed at  
2571 a business located in an enterprise zone who begins employment  
2572 in the operations of the business after July 1, 1995, and who  
2573 has not been previously employed full time within the preceding  
2574 12 months by the business or a successor business claiming the  
2575 credit pursuant to s. 220.181. A person shall be deemed to be  
2576 employed by such a business if the person performs duties in  
2577 connection with the operations of the business on a full-time  
2578 basis, provided she or he is performing such duties for an  
2579 average of at least 36 hours per week each month. The person  
2580 must be performing such duties at a business site located in an  
2581 enterprise zone. This paragraph expires on the date specified in

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2582 s. 290.016 for the expiration of the Florida Enterprise Zone  
2583 Act.

2584 (r) "Nonbusiness income" means rents and royalties from  
2585 real or tangible personal property, capital gains, interest,  
2586 dividends, and patent and copyright royalties, to the extent  
2587 that they do not arise from transactions and activities in the  
2588 regular course of the taxpayer's trade or business. The term  
2589 "nonbusiness income" does not include income from tangible and  
2590 intangible property if the acquisition, management, and  
2591 disposition of the property constitute integral parts of the  
2592 taxpayer's regular trade or business operations, or any amounts  
2593 which could be included in apportionable income without  
2594 violating the due process clause of the United States  
2595 Constitution. For purposes of this definition, "income" means  
2596 gross receipts less all expenses directly or indirectly  
2597 attributable thereto. Functionally related dividends are  
2598 presumed to be business income.

2599 (s) "Partnership" includes a syndicate, group, pool, joint  
2600 venture, or other unincorporated organization through or by  
2601 means of which any business, financial operation, or venture is  
2602 carried on, including a limited partnership; and the term  
2603 "partner" includes a member having a capital or a profits  
2604 interest in a partnership.

2605 (t) "Project" means any activity undertaken by an eligible  
2606 sponsor, as defined in s. 220.183(2)(c), which is designed to  
2607 construct, improve, or substantially rehabilitate housing that  
2608 is affordable to low-income or very-low-income households as  
2609 defined in s. 420.9071(19) and (28); designed to provide  
2610 commercial, industrial, or public resources and facilities; or

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2611 designed to improve entrepreneurial and job-development  
2612 opportunities for low-income persons. A project may be the  
2613 investment necessary to increase access to high-speed broadband  
2614 capability in rural communities with enterprise zones, including  
2615 projects that result in improvements to communications assets  
2616 that are owned by a business. A project may include the  
2617 provision of museum educational programs and materials that are  
2618 directly related to any project approved between January 1,  
2619 1996, and December 31, 1999, and located in an enterprise zone  
2620 designated pursuant to s. 290.0065. This paragraph does not  
2621 preclude projects that propose to construct or rehabilitate low-  
2622 income or very-low-income housing on scattered sites. With  
2623 respect to housing, contributions may be used to pay the  
2624 following eligible project-related activities:

2625 1. Project development, impact, and management fees for  
2626 low-income or very-low-income housing projects;

2627 2. Down payment and closing costs for eligible persons, as  
2628 defined in s. 420.9071(19) and (28);

2629 3. Administrative costs, including housing counseling and  
2630 marketing fees, not to exceed 10 percent of the community  
2631 contribution, directly related to low-income or very-low-income  
2632 projects; and

2633 4. Removal of liens recorded against residential property  
2634 by municipal, county, or special-district local governments when  
2635 satisfaction of the lien is a necessary precedent to the  
2636 transfer of the property to an eligible person, as defined in s.  
2637 420.9071(19) and (28), for the purpose of promoting home  
2638 ownership. Contributions for lien removal must be received from  
2639 a nonrelated third party.

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2641 The provisions of this paragraph shall expire and be void on  
2642 June 30, 2015.

2643 (u) "Rebuilding of an existing business" means replacement  
2644 or restoration of real or tangible property destroyed or damaged  
2645 in an emergency, as defined in paragraph (i), after July 1,  
2646 1995, in an enterprise zone, by a business entity authorized to  
2647 do business in this state as defined in paragraph (e), or a bank  
2648 or savings and loan association as defined in s. 220.62, subject  
2649 to the tax imposed by the provisions of this chapter, located in  
2650 the enterprise zone. This paragraph expires on the date  
2651 specified in s. 290.016 for the expiration of the Florida  
2652 Enterprise Zone Act.

2653 (v) "Regulations" includes rules promulgated, and forms  
2654 prescribed, by the department.

2655 (w) "Returns" includes declarations of estimated tax  
2656 required under this code.

2657 (x) "State," when applied to a jurisdiction other than  
2658 Florida, means any state of the United States, the District of  
2659 Columbia, the Commonwealth of Puerto Rico, any territory or  
2660 possession of the United States, and any foreign country, or any  
2661 political subdivision of any of the foregoing.

2662 (y) "Taxable year" means the calendar or fiscal year upon  
2663 the basis of which net income is computed under this code,  
2664 including, in the case of a return made for a fractional part of  
2665 a year, the period for which such return is made.

2666 (z) "Taxpayer" means any corporation subject to the tax  
2667 imposed by this code, and includes all corporations for which a  
2668 consolidated return is filed under s. 220.131. However,

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2669 "taxpayer" does not include a corporation having no individuals  
2670 (including individuals employed by an affiliate) receiving  
2671 compensation in this state as defined in s. 220.15 when the only  
2672 property owned or leased by said corporation (including an  
2673 affiliate) in this state is located at the premises of a printer  
2674 with which it has contracted for printing, if such property  
2675 consists of the final printed product, property which becomes a  
2676 part of the final printed product, or property from which the  
2677 printed product is produced.

2678 (aa) "Functionally related dividends" include the following  
2679 types of dividends:

2680 1. Those received from a subsidiary of which the voting  
2681 stock is more than 50 percent owned or controlled by the  
2682 taxpayer or members of its affiliated group and which is engaged  
2683 in the same general line of business.

2684 2. Those received from any corporation which is either a  
2685 significant source of supply for the taxpayer or its affiliated  
2686 group or a significant purchaser of the output of the taxpayer  
2687 or its affiliated group, or which sells a significant part of  
2688 its output or obtains a significant part of its raw materials or  
2689 input from the taxpayer or its affiliated group. "Significant"  
2690 means an amount of 15 percent or more.

2691 3. Those resulting from the investment of working capital  
2692 or some other purpose in furtherance of the taxpayer or its  
2693 affiliated group.

2694  
2695 However, dividends not otherwise subject to tax under this  
2696 chapter are excluded.

2697 (bb) "Child care facility startup costs" means expenditures

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2698 for substantial renovation, equipment, including playground  
2699 equipment and kitchen appliances and cooking equipment, real  
2700 property, including land and improvements, and for reduction of  
2701 debt, made in connection with a child care facility as defined  
2702 by s. 402.302, or any facility providing daily care to children  
2703 who are mildly ill, which is located in this state on the  
2704 taxpayer's premises and used by the employees of the taxpayer.

2705 (cc) "Operation of a child care facility" means operation  
2706 of a child care facility as defined by s. 402.302, or any  
2707 facility providing daily care to children who are mildly ill,  
2708 which is located in this state within 5 miles of at least one  
2709 place of business of the taxpayer and which is used by the  
2710 employees of the taxpayer.

2711 (dd) "Citrus processing company" means a corporation which,  
2712 during the 60-month period ending on December 31, 1997, had  
2713 derived more than 50 percent of its total gross receipts from  
2714 the processing of citrus products and the manufacture of juices.

2715 (ee) "New job has been created" means that, on the date of  
2716 application, the total number of full-time jobs is greater than  
2717 the total was 12 months prior to that date, as demonstrated to  
2718 the department by a business located in the enterprise zone.

2719 (ff) "Job" means a full-time position, as consistent with  
2720 terms used by the Department of Economic Opportunity and the  
2721 United States Department of Labor for purposes of unemployment  
2722 compensation tax administration and employment estimation  
2723 resulting directly from business operations in this state. The  
2724 term may not include a temporary construction job involved with  
2725 the construction of facilities or any job that has previously  
2726 been included in any application for tax credits under s.

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2727 212.096. The term also includes employment of an employee leased  
2728 from an employee leasing company licensed under chapter 468 if  
2729 the employee has been continuously leased to the employer for an  
2730 average of at least 36 hours per week for more than 6 months.

2731 Section 54. For the purpose of incorporating the amendment  
2732 made by this act to section 290.016, Florida Statutes, in  
2733 references thereto, paragraph (a) of subsection (1) of section  
2734 220.13, Florida Statutes, is reenacted to read:

2735 220.13 "Adjusted federal income" defined.—

2736 (1) The term "adjusted federal income" means an amount  
2737 equal to the taxpayer's taxable income as defined in subsection  
2738 (2), or such taxable income of more than one taxpayer as  
2739 provided in s. 220.131, for the taxable year, adjusted as  
2740 follows:

2741 (a) *Additions*.—There shall be added to such taxable income:

2742 1. The amount of any tax upon or measured by income,  
2743 excluding taxes based on gross receipts or revenues, paid or  
2744 accrued as a liability to the District of Columbia or any state  
2745 of the United States which is deductible from gross income in  
2746 the computation of taxable income for the taxable year.

2747 2. The amount of interest which is excluded from taxable  
2748 income under s. 103(a) of the Internal Revenue Code or any other  
2749 federal law, less the associated expenses disallowed in the  
2750 computation of taxable income under s. 265 of the Internal  
2751 Revenue Code or any other law, excluding 60 percent of any  
2752 amounts included in alternative minimum taxable income, as  
2753 defined in s. 55(b)(2) of the Internal Revenue Code, if the  
2754 taxpayer pays tax under s. 220.11(3).

2755 3. In the case of a regulated investment company or real

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2756 estate investment trust, an amount equal to the excess of the  
2757 net long-term capital gain for the taxable year over the amount  
2758 of the capital gain dividends attributable to the taxable year.

2759 4. That portion of the wages or salaries paid or incurred  
2760 for the taxable year which is equal to the amount of the credit  
2761 allowable for the taxable year under s. 220.181. This  
2762 subparagraph shall expire on the date specified in s. 290.016  
2763 for the expiration of the Florida Enterprise Zone Act.

2764 5. That portion of the ad valorem school taxes paid or  
2765 incurred for the taxable year which is equal to the amount of  
2766 the credit allowable for the taxable year under s. 220.182. This  
2767 subparagraph shall expire on the date specified in s. 290.016  
2768 for the expiration of the Florida Enterprise Zone Act.

2769 6. The amount taken as a credit under s. 220.195 which is  
2770 deductible from gross income in the computation of taxable  
2771 income for the taxable year.

2772 7. That portion of assessments to fund a guaranty  
2773 association incurred for the taxable year which is equal to the  
2774 amount of the credit allowable for the taxable year.

2775 8. In the case of a nonprofit corporation which holds a  
2776 pari-mutuel permit and which is exempt from federal income tax  
2777 as a farmers' cooperative, an amount equal to the excess of the  
2778 gross income attributable to the pari-mutuel operations over the  
2779 attributable expenses for the taxable year.

2780 9. The amount taken as a credit for the taxable year under  
2781 s. 220.1895.

2782 10. Up to nine percent of the eligible basis of any  
2783 designated project which is equal to the credit allowable for  
2784 the taxable year under s. 220.185.



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2785           11. The amount taken as a credit for the taxable year under  
2786 s. 220.1875. The addition in this subparagraph is intended to  
2787 ensure that the same amount is not allowed for the tax purposes  
2788 of this state as both a deduction from income and a credit  
2789 against the tax. This addition is not intended to result in  
2790 adding the same expense back to income more than once.

2791           12. The amount taken as a credit for the taxable year under  
2792 s. 220.192.

2793           13. The amount taken as a credit for the taxable year under  
2794 s. 220.193.

2795           14. Any portion of a qualified investment, as defined in s.  
2796 288.9913, which is claimed as a deduction by the taxpayer and  
2797 taken as a credit against income tax pursuant to s. 288.9916.

2798           15. The costs to acquire a tax credit pursuant to s.  
2799 288.1254(5) that are deducted from or otherwise reduce federal  
2800 taxable income for the taxable year.

2801           16. The amount taken as a credit for the taxable year  
2802 pursuant to s. 220.194.

2803           17. The amount taken as a credit for the taxable year under  
2804 s. 220.196. The addition in this subparagraph is intended to  
2805 ensure that the same amount is not allowed for the tax purposes  
2806 of this state as both a deduction from income and a credit  
2807 against the tax. The addition is not intended to result in  
2808 adding the same expense back to income more than once.

2809           Section 55. For the purpose of incorporating the amendment  
2810 made by this act to section 290.016, Florida Statutes, in a  
2811 reference thereto, subsection (9) of section 220.181, Florida  
2812 Statutes, is reenacted to read:

2813           220.181 Enterprise zone jobs credit.—

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2814 (9) This section, except paragraph (1)(c) and subsection  
2815 (8), expires on the date specified in s. 290.016 for the  
2816 expiration of the Florida Enterprise Zone Act, and a business  
2817 may not begin claiming the enterprise zone jobs credit after  
2818 that date; however, the expiration of this section does not  
2819 affect the operation of any credit for which a business has  
2820 qualified under this section before that date, or any  
2821 carryforward of unused credit amounts as provided in paragraph  
2822 (1)(c).

2823 Section 56. For the purpose of incorporating the amendment  
2824 made by this act to section 290.016, Florida Statutes, in a  
2825 reference thereto, subsection (14) of section 220.182, Florida  
2826 Statutes, is reenacted to read:

2827 220.182 Enterprise zone property tax credit.—

2828 (14) This section expires on the date specified in s.  
2829 290.016 for the expiration of the Florida Enterprise Zone Act,  
2830 and a business may not begin claiming the enterprise zone  
2831 property tax credit after that date; however, the expiration of  
2832 this section does not affect the operation of any credit for  
2833 which a business has qualified under this section before that  
2834 date, or any carryforward of unused credit amounts as provided  
2835 in paragraph (1)(b).

2836 Section 57. This act shall take effect July 1, 2012.