

HB 5601

2013

1                   A bill to be entitled  
2           An act relating to economic development; amending s.  
3           210.20, F.S.; revising the length of time that certain  
4           cigarette tax collections are dedicated as a funding  
5           source for the Department of Health to establish  
6           activities and grant opportunities in conjunction with  
7           the Sanford-Burnham Medical Research Institute for  
8           purposes relating to biomedical research; amending s.  
9           212.08, F.S., relating to exemptions from the sales,  
10          rental, use, consumption, distribution, and storage  
11          tax; establishing a lower takeoff weight threshold for  
12          rotary wing aircraft qualifying for certain tax  
13          exemptions; amending s. 212.20, F.S.; requiring the  
14          Department of Revenue to distribute a specified amount  
15          of money to certain applicants if a spring training  
16          franchise uses the applicant's facility; specifying  
17          time periods and limitations on distributions;  
18          amending ss. 288.1045 and 288.106, F.S.; deleting caps  
19          on tax refunds for qualified defense contractors and  
20          space flight businesses and for qualified target  
21          industry businesses; creating s. 288.11631, F.S.;  
22          providing definitions; establishing a certification  
23          process to retain spring training baseball franchises;  
24          authorizing and prohibiting certain uses of the  
25          awarded funds; requiring a certified applicant to  
26          submit an annual report and requiring the Department  
27          of Economic Opportunity to publish such information;  
28          providing for decertification of a certified

29 | applicant; requiring the department to adopt rules;  
 30 | authorizing the Auditor General to conduct audits;  
 31 | amending s. 288.9914, F.S.; revising limitations on  
 32 | qualified investments that may be approved by the  
 33 | Department of Economic Opportunity under the New  
 34 | Markets Development Program; specifying a period  
 35 | during which the sale of clothing, wallets, bags,  
 36 | school supplies, personal computers, and personal  
 37 | computer-related accessories are exempt from the sales  
 38 | tax; providing definitions; providing exceptions;  
 39 | authorizing the Department of Revenue to adopt  
 40 | emergency rules; providing an appropriation; providing  
 41 | effective dates.

42 |

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

44 |

45 | Section 1. Paragraph (c) of subsection (2) of section  
 46 | 210.20, Florida Statutes, is amended to read:

47 | 210.20 Employees and assistants; distribution of funds.—

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

52 | (c) Beginning July 1, 2013, and continuing through June  
 53 | 30, 2033 ~~2021~~, the division shall from month to month certify to  
 54 | the Chief Financial Officer the amount derived from the  
 55 | cigarette tax imposed by s. 210.02, less the service charges  
 56 | provided for in s. 215.20 and less 0.9 percent of the amount

HB 5601

2013

57 | derived from the cigarette tax imposed by s. 210.02, which shall  
58 | be deposited into the Alcoholic Beverage and Tobacco Trust Fund,  
59 | specifying an amount equal to 1 percent of the net collections,  
60 | and that amount shall be deposited into the Biomedical Research  
61 | Trust Fund in the Department of Health. These funds are  
62 | appropriated annually in an amount not to exceed \$3 million from  
63 | the Biomedical Research Trust Fund for the Department of Health  
64 | and the Sanford-Burnham Medical Research Institute to work in  
65 | conjunction for the purpose of establishing activities and grant  
66 | opportunities in relation to biomedical research.

67 | Section 2. Paragraphs (ee) and (rr) of subsection (7) of  
68 | section 212.08, Florida Statutes, are amended to read:

69 | 212.08 Sales, rental, use, consumption, distribution, and  
70 | storage tax; specified exemptions.—The sale at retail, the  
71 | rental, the use, the consumption, the distribution, and the  
72 | storage to be used or consumed in this state of the following  
73 | are hereby specifically exempt from the tax imposed by this  
74 | chapter.

75 | (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
76 | entity by this chapter do not inure to any transaction that is  
77 | otherwise taxable under this chapter when payment is made by a  
78 | representative or employee of the entity by any means,  
79 | including, but not limited to, cash, check, or credit card, even  
80 | when that representative or employee is subsequently reimbursed  
81 | by the entity. In addition, exemptions provided to any entity by  
82 | this subsection do not inure to any transaction that is  
83 | otherwise taxable under this chapter unless the entity has  
84 | obtained a sales tax exemption certificate from the department

85 | or the entity obtains or provides other documentation as  
 86 | required by the department. Eligible purchases or leases made  
 87 | with such a certificate must be in strict compliance with this  
 88 | subsection and departmental rules, and any person who makes an  
 89 | exempt purchase with a certificate that is not in strict  
 90 | compliance with this subsection and the rules is liable for and  
 91 | shall pay the tax. The department may adopt rules to administer  
 92 | this subsection.

93 | (ee) Aircraft repair and maintenance labor charges.—~~There~~  
 94 | ~~shall be exempt from the tax imposed by this chapter~~ All labor  
 95 | charges for the repair and maintenance of qualified aircraft  
 96 | and aircraft of more than 2,000 pounds maximum certified  
 97 | takeoff weight, including and rotary wing aircraft, are exempt  
 98 | from the tax imposed under this chapter of more than 10,000  
 99 | pounds maximum certified takeoff weight. Except as otherwise  
 100 | provided in this chapter, charges for parts and equipment  
 101 | furnished in connection with such labor charges are taxable.

102 | (rr) Equipment used in aircraft repair and maintenance.—  
 103 | ~~There shall be exempt from the tax imposed by this chapter~~  
 104 | Replacement engines, parts, and equipment used in the repair or  
 105 | maintenance of qualified aircraft and aircraft of more than  
 106 | 2,000 pounds maximum certified takeoff weight, including and  
 107 | rotary wing aircraft, are exempt from the tax imposed under this  
 108 | chapter if of more than 10,300 pounds maximum certified takeoff  
 109 | weight, when such parts or equipment are installed on such  
 110 | aircraft that is being repaired or maintained in this state.

111 | Section 3. Paragraph (d) of subsection (6) of section  
 112 | 212.20, Florida Statutes, is amended to read:

113 |           212.20 Funds collected, disposition; additional powers of  
 114 | department; operational expense; refund of taxes adjudicated  
 115 | unconstitutionally collected.—

116 |           (6) Distribution of all proceeds under this chapter and s.  
 117 | 202.18(1)(b) and (2)(b) shall be as follows:

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

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

127 |           2. After the distribution under subparagraph 1., 8.814  
 128 | percent of the amount remitted by a sales tax dealer located  
 129 | within a participating county pursuant to s. 218.61 shall be  
 130 | transferred into the Local Government Half-cent Sales Tax  
 131 | Clearing Trust Fund. Beginning July 1, 2003, the amount to be  
 132 | transferred shall be reduced by 0.1 percent, and the department  
 133 | shall distribute this amount to the Public Employees Relations  
 134 | Commission Trust Fund less \$5,000 each month, which shall be  
 135 | added to the amount calculated in subparagraph 3. and  
 136 | distributed accordingly.

137 |           3. After the distribution under subparagraphs 1. and 2.,  
 138 | 0.095 percent shall be transferred to the Local Government Half-  
 139 | cent Sales Tax Clearing Trust Fund and distributed pursuant to  
 140 | s. 218.65.

141 4. After the distributions under subparagraphs 1., 2., and  
 142 3., 2.0440 percent of the available proceeds shall be  
 143 transferred monthly to the Revenue Sharing Trust Fund for  
 144 Counties pursuant to s. 218.215.

145 5. After the distributions under subparagraphs 1., 2., and  
 146 3., 1.3409 percent of the available proceeds shall be  
 147 transferred monthly to the Revenue Sharing Trust Fund for  
 148 Municipalities pursuant to s. 218.215. If the total revenue to  
 149 be distributed pursuant to this subparagraph is at least as  
 150 great as the amount due from the Revenue Sharing Trust Fund for  
 151 Municipalities and the former Municipal Financial Assistance  
 152 Trust Fund in state fiscal year 1999-2000, no municipality shall  
 153 receive less than the amount due from the Revenue Sharing Trust  
 154 Fund for Municipalities and the former Municipal Financial  
 155 Assistance Trust Fund in state fiscal year 1999-2000. If the  
 156 total proceeds to be distributed are less than the amount  
 157 received in combination from the Revenue Sharing Trust Fund for  
 158 Municipalities and the former Municipal Financial Assistance  
 159 Trust Fund in state fiscal year 1999-2000, each municipality  
 160 shall receive an amount proportionate to the amount it was due  
 161 in state fiscal year 1999-2000.

162 6. Of the remaining proceeds:

163 a. In each fiscal year, the sum of \$29,915,500 shall be  
 164 divided into as many equal parts as there are counties in the  
 165 state, and one part shall be distributed to each county. The  
 166 distribution among the several counties must begin each fiscal  
 167 year on or before January 5th and continue monthly for a total  
 168 of 4 months. If a local or special law required that any moneys

HB 5601

2013

169 accruing to a county in fiscal year 1999-2000 under the then-  
170 existing provisions of s. 550.135 be paid directly to the  
171 district school board, special district, or a municipal  
172 government, such payment must continue until the local or  
173 special law is amended or repealed. The state covenants with  
174 holders of bonds or other instruments of indebtedness issued by  
175 local governments, special districts, or district school boards  
176 before July 1, 2000, that it is not the intent of this  
177 subparagraph to adversely affect the rights of those holders or  
178 relieve local governments, special districts, or district school  
179 boards of the duty to meet their obligations as a result of  
180 previous pledges or assignments or trusts entered into which  
181 obligated funds received from the distribution to county  
182 governments under then-existing s. 550.135. This distribution  
183 specifically is in lieu of funds distributed under s. 550.135  
184 before July 1, 2000.

185       b. The department shall distribute \$166,667 monthly  
186 pursuant to s. 288.1162 to each applicant certified as a  
187 facility for a new or retained professional sports franchise  
188 pursuant to s. 288.1162. Up to \$41,667 shall be distributed  
189 monthly by the department to each certified applicant as defined  
190 in s. 288.11621 for a facility for a spring training franchise.  
191 However, not more than \$416,670 may be distributed monthly in  
192 the aggregate to all certified applicants for facilities for  
193 spring training franchises. Distributions begin 60 days after  
194 such certification and continue for not more than 30 years,  
195 except as otherwise provided in s. 288.11621. A certified  
196 applicant identified in this sub-subparagraph may not receive

HB 5601

2013

197 more in distributions than expended by the applicant for the  
198 public purposes provided for in s. 288.1162(5) or s.  
199 288.11621(3).

200 c. Beginning 30 days after notice by the Department of  
201 Economic Opportunity to the Department of Revenue that an  
202 applicant has been certified as the professional golf hall of  
203 fame pursuant to s. 288.1168 and is open to the public, \$166,667  
204 shall be distributed monthly, for up to 300 months, to the  
205 applicant.

206 d. Beginning 30 days after notice by the Department of  
207 Economic Opportunity to the Department of Revenue that the  
208 applicant has been certified as the International Game Fish  
209 Association World Center facility pursuant to s. 288.1169, and  
210 the facility is open to the public, \$83,333 shall be distributed  
211 monthly, for up to 168 months, to the applicant. This  
212 distribution is subject to reduction pursuant to s. 288.1169. A  
213 lump sum payment of \$999,996 shall be made, after certification  
214 and before July 1, 2000.

215 e. The department shall distribute up to \$55,555 monthly  
216 to each certified applicant as defined in s. 288.11631 for a  
217 facility used by a single spring training franchise, or up to  
218 \$111,110 monthly to each certified applicant as defined in s.  
219 288.11631 for a facility used by more than one spring training  
220 franchise. Monthly distributions begin 60 days after such  
221 certification or July 1, 2016, whichever is later, and continue  
222 for not more than 30 years, except as otherwise provided in s.  
223 288.11631. A certified applicant identified in this sub-  
224 subparagraph may not receive more in distributions than expended



225 by the applicant for the public purposes provided in s.  
 226 288.11631(3).

227 7. All other proceeds must remain in the General Revenue  
 228 Fund.

229 Section 4. Present paragraphs (d) through (h) of  
 230 subsection (2) of section 288.1045, Florida Statutes, are  
 231 redesignated as paragraphs (c) through (g), respectively, and  
 232 present paragraph (c) of that subsection is amended to read:

233 288.1045 Qualified defense contractor and space flight  
 234 business tax refund program.—

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

236 ~~(c) A qualified applicant may not receive more than \$7~~  
 237 ~~million in tax refunds pursuant to this section in all fiscal~~  
 238 ~~years.~~

239 Section 5. Paragraph (c) of subsection (3) of section  
 240 288.106, Florida Statutes, is amended to read:

241 288.106 Tax refund program for qualified target industry  
 242 businesses.—

243 (3) TAX REFUND; ELIGIBLE AMOUNTS.—

244 (c) A qualified target industry business may not receive  
 245 refund payments of more than 25 percent of the total tax refunds  
 246 specified in the tax refund agreement under subparagraph  
 247 (5)(a)1. in any fiscal year. Further, a qualified target  
 248 industry business may not receive more than \$1.5 million in  
 249 refunds under this section in any single fiscal year, or more  
 250 than \$2.5 million in any single fiscal year if the project is  
 251 located in an enterprise zone. ~~A qualified target industry~~  
 252 ~~business may not receive more than \$7 million in refund payments~~

HB 5601

2013

253 ~~under this section in all fiscal years, or more than \$7.5~~  
254 ~~million if the project is located in an enterprise zone.~~

255 Section 6. Section 288.11631, Florida Statutes, is created  
256 to read:

257 288.11631 Retention of Major League Baseball spring  
258 training baseball franchises.-

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

260 (a) "Agreement" means a certified, signed lease between an  
261 applicant that applies for certification on or after July 1,  
262 2013, and a spring training franchise for the use of a facility.

263 (b) "Applicant" means a unit of local government as  
264 defined in s. 218.369, including a local government located in  
265 the same county, which has partnered with a certified applicant  
266 before the effective date of this section or with an applicant  
267 for a new certification, for purposes of sharing in the  
268 responsibilities of a facility.

269 (c) "Certified applicant" means a facility for a spring  
270 training franchise or a unit of local government that is  
271 certified under this section.

272 (d) "Facility" means a spring training stadium, playing  
273 fields, and appurtenances intended to support spring training  
274 activities.

275 (e) "Local funds" and "local matching funds" mean funds  
276 provided by a county, municipality, or other local government.

277 (2) CERTIFICATION PROCESS.-

278 (a) Before certifying an applicant to receive state  
279 funding for a facility for a spring training franchise, the  
280 department must verify that:

281       1. The applicant is responsible for the construction or  
282 renovation of the facility for a spring training franchise or  
283 holds title to the property on which the facility for a spring  
284 training franchise is located.

285       2. The applicant has a certified copy of a signed  
286 agreement with a spring training franchise. The signed agreement  
287 with a spring training franchise for the use of a facility must,  
288 at a minimum, be equal to the length of the term of the bonds  
289 issued for the public purpose of constructing or renovating a  
290 facility for a spring training franchise. If no such bonds are  
291 issued for the public purpose of constructing or renovating a  
292 facility for a spring training franchise, the signed agreement  
293 with a spring training franchise for the use of a facility must  
294 be for at least 20 years. Any such agreement with a spring  
295 training franchise for the use of a facility cannot be signed  
296 more than 3 years before the expiration of any existing  
297 agreement with a spring training franchise for the use of a  
298 facility. The agreement must also require the franchise to  
299 reimburse the state for state funds expended by an applicant  
300 under this section if the franchise relocates before the  
301 agreement expires. The agreement may be contingent on an award  
302 of funds under this section and other conditions precedent.

303       3. The applicant has made a financial commitment to  
304 provide 50 percent or more of the funds required by an agreement  
305 for the construction or renovation of the facility for a spring  
306 training franchise. The commitment may be contingent upon an  
307 award of funds under this section and other conditions  
308 precedent.

HB 5601

2013

309        4. The applicant demonstrates that the facility for a  
310 spring training franchise will attract a paid attendance of at  
311 least 50,000 persons annually to the spring training games.

312        5. The facility for a spring training franchise is located  
313 in a county that levies a tourist development tax under s.  
314 125.0104.

315        (b) The department shall evaluate applications for state  
316 funding of the construction or renovation of the facility for a  
317 spring training franchise. The evaluation criteria must include  
318 the following items:

319        1. The anticipated effect on the economy of the local  
320 community where the facility is to be constructed or renovated,  
321 including projections on paid attendance, local and state tax  
322 collections generated by spring training games, and direct and  
323 indirect job creation resulting from the spring training  
324 activities.

325        2. The amount of the local matching funds committed to a  
326 facility relative to the amount of state funding sought.

327        3. The potential for the facility to be used as a multiple  
328 purpose, year-round facility.

329        4. The intended use of the funds by the applicant.

330        5. The length of time that a spring training franchise has  
331 been under an agreement to conduct spring training activities  
332 within an applicant's geographic location or jurisdiction.

333        6. The length of time that an applicant's facility has  
334 been used by one or more spring training franchises, including  
335 continuous use as facilities for spring training.

336        7. The term remaining on a lease between an applicant and

HB 5601

2013

337 a spring training franchise for a facility.

338 8. The length of time that a spring training franchise  
339 agrees to use an applicant's facility if an application is  
340 granted under this section.

341 9. The location of the facility in a brownfield, an  
342 enterprise zone, a community redevelopment area, or other area  
343 of targeted development or revitalization included in an urban  
344 infill redevelopment plan.

345 (c) Each applicant certified on or after July 1, 2013,  
346 shall enter into an agreement with the department which:

347 1. Specifies the amount of the state incentive funding to  
348 be distributed. The amount of state incentive funding per  
349 certified applicant may not exceed \$20 million. However, if a  
350 certified applicant has more than one spring training franchise,  
351 the maximum amount may not exceed \$40 million.

352 2. States the criteria that the certified applicant must  
353 meet in order to remain certified. These criteria must include a  
354 provision stating that the spring training franchise must  
355 reimburse the state for any funds received if the franchise does  
356 not comply with the terms of the contract.

357 3. States that the certified applicant is subject to  
358 decertification if the certified applicant fails to comply with  
359 this section or the agreement.

360 4. States that the department may recover state incentive  
361 funds if the certified applicant is decertified.

362 5. Specifies the information that the certified applicant  
363 must report to the department.

364 6. Includes any provision deemed prudent by the

365 department.

366 (3) USE OF FUNDS.—

367 (a) A certified applicant may use funds provided under s.  
 368 212.20(6)(d)6.e. only to:

369 1. Serve the public purpose of constructing or renovating  
 370 a facility for a spring training franchise.

371 2. Pay or pledge for the payment of debt service on, or to  
 372 fund debt service reserve funds, arbitrage rebate obligations,  
 373 or other amounts payable with respect thereto, bonds issued for  
 374 the construction or renovation of such facility, or for the  
 375 reimbursement of such costs or the refinancing of bonds issued  
 376 for such purposes.

377 (b) State funds awarded to a certified applicant for a  
 378 facility for a spring training franchise may not be used to  
 379 subsidize facilities that are privately owned by, maintained by,  
 380 and used exclusively by a spring training franchise.

381 (c) The Department of Revenue may not distribute funds  
 382 under 212.20(6)(d)6.e. until July 1, 2016. Further, the  
 383 Department of Revenue may not distribute funds to an applicant  
 384 certified on or after July 1, 2013, until it receives notice  
 385 from the department that:

386 1. The certified applicant has encumbered funds under  
 387 either subparagraph (a)1. or 2.; and

388 2. If applicable, any existing agreement with a spring  
 389 training franchise for the use of a facility has expired.

390 (d)1. All certified applicants shall place unexpended  
 391 state funds received pursuant to s. 212.20(6)(d)6.e. in a trust  
 392 fund or separate account for use only as authorized in this

HB 5601

2013

393 | section.

394 |       2. A certified applicant may request that the Department  
395 | of Revenue suspend further distributions of state funds made  
396 | available under s. 212.20(6)(d)6.e. for 12 months after  
397 | expiration of an existing agreement with a spring training  
398 | franchise to provide the certified applicant with an opportunity  
399 | to enter into a new agreement with a spring training franchise,  
400 | at which time the distributions shall resume.

401 |       3. The expenditure of state funds distributed to an  
402 | applicant certified after July 1, 2013, must begin within 48  
403 | months after the initial receipt of the state funds. In  
404 | addition, the construction or renovation of a spring training  
405 | facility must be completed within 24 months after the project's  
406 | commencement.

407 |       (4) ANNUAL REPORTS.—

408 |       (a) On or before September 1 of each year, a certified  
409 | applicant shall submit to the department a report that includes,  
410 | but is not limited to:

411 |           1. A detailed accounting of all local and state funds  
412 | expended to date on the project financed under this section.

413 |           2. A copy of the contract between the certified local  
414 | governmental entity and the spring training franchise.

415 |           3. A cost-benefit analysis of the team's impact on the  
416 | community.

417 |           4. Evidence that the certified applicant continues to meet  
418 | the criteria in effect when the applicant was certified.

419 |       (b) The department shall compile the information received  
420 | from each certified applicant and publish the information

HB 5601

2013

421 annually by November 1.

422 (5) DECERTIFICATION.—

423 (a) The department shall decertify a certified applicant  
424 upon the request of the certified applicant.

425 (b) The department shall decertify a certified applicant  
426 if the certified applicant does not:

427 1. Have a valid agreement with a spring training  
428 franchise; or

429 2. Satisfy its commitment to provide local matching funds  
430 to the facility.

431

432 However, decertification proceedings against a local government  
433 certified after July 1, 2013, shall be delayed until 12 months  
434 after the expiration of the local government's existing  
435 agreement with a spring training franchise, and without a new  
436 agreement being signed, if the certified local government can  
437 demonstrate to the department that it is in active negotiations  
438 with a major league spring training franchise, other than the  
439 franchise that was the basis for the original certification.

440 (c) A certified applicant has 60 days after it receives a  
441 notice of intent to decertify from the department to petition  
442 for review of the decertification. Within 45 days after receipt  
443 of the request for review, the department must notify a  
444 certified applicant of the outcome of the review.

445 (d) The department shall notify the Department of Revenue  
446 that a certified applicant has been decertified within 10 days  
447 after the order of decertification becomes final. The Department  
448 of Revenue shall immediately stop the payment of any funds under



HB 5601

2013

449 this section which were not encumbered by the certified  
450 applicant under subparagraph (3)(a)2.

451 (e) The department shall order a decertified applicant to  
452 repay all of the unencumbered state funds that the applicant  
453 received under this section and any interest that accrued on  
454 those funds. The repayment must be made within 60 days after the  
455 decertification order becomes final. These funds shall be  
456 deposited into the General Revenue Fund.

457 (f) A local government as defined in s. 218.369 may not be  
458 decertified by the department if it has paid or pledged for the  
459 payment of debt service on, or to fund debt service reserve  
460 funds, arbitrage rebate obligations, or other amounts payable  
461 with respect thereto, bonds issued for the construction or  
462 renovation of the facility for which the local government was  
463 certified, or for the reimbursement of such costs or the  
464 refinancing of bonds issued for the construction or renovation  
465 of the facility for which the local government was certified, or  
466 for the reimbursement of such costs or the refinancing of bonds  
467 issued for such purpose. This subsection does not preclude or  
468 restrict the ability of a certified local government to  
469 refinance, refund, or defease such bonds.

470 (6) RULEMAKING.—The department shall adopt rules to  
471 implement the certification, decertification, and  
472 decertification review processes required by this section.

473 (7) AUDITS.—The Auditor General may conduct audits as  
474 provided in s. 11.45 to verify that the distributions under this  
475 section are expended as required in this section. If the Auditor  
476 General determines that the distributions under this section are

477 | not expended as required by this section, the Auditor General  
 478 | shall notify the Department of Revenue, which may pursue  
 479 | recovery of the funds under the laws and rules governing the  
 480 | assessment of taxes.

481 | Section 7. Paragraph (c) of subsection (3) of section  
 482 | 288.9914, Florida Statutes, is amended to read:

483 | 288.9914 Certification of qualified investments;  
 484 | investment issuance reporting.—

485 | (3) REVIEW.—

486 | (c) The department may not approve a cumulative amount of  
 487 | qualified investments that may result in the claim of more than  
 488 | \$178.8 ~~\$163.8~~ million in tax credits during the existence of the  
 489 | program or more than \$36.6 ~~\$33.6~~ million in tax credits in a  
 490 | single state fiscal year. However, the potential for a taxpayer  
 491 | to carry forward an unused tax credit may not be considered in  
 492 | calculating the annual limit.

493 | Section 8. Effective upon this act becoming a law:

494 | (1) The tax levied under chapter 212, Florida Statutes,  
 495 | may not be collected during the period from 12:01 a.m. on August  
 496 | 2, 2013, through 11:59 p.m. on August 4, 2013, on the sale of:

497 | (a) Clothing, wallets, or bags, including handbags,  
 498 | backpacks, fanny packs, and diaper bags, but excluding  
 499 | briefcases, suitcases, and other garment bags, having a sales  
 500 | price of \$75 or less per item. As used in this paragraph, the  
 501 | term "clothing" means:

502 | 1. Any article of wearing apparel intended to be worn on  
 503 | or about the human body, excluding watches, watchbands, jewelry,  
 504 | umbrellas, and handkerchiefs; and

HB 5601

2013

505 2. All footwear, excluding skis, swim fins, roller blades,  
506 and skates.

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

514 (c) Personal computers and related accessories with a  
515 sales price of \$750 or less, purchased for noncommercial home or  
516 personal use. The term "personal computer" means an electronic  
517 device that accepts information in digital or similar form and  
518 manipulates such information for a result based on a sequence of  
519 instructions. The term includes any electronic book reader,  
520 laptop, desktop, handheld, tablet, or tower computer but does  
521 not include cellular telephones, video game consoles, digital  
522 media receivers, or devices that are not primarily designed to  
523 process data. The term "related accessories" includes keyboards,  
524 mice, personal digital assistants, monitors, other peripheral  
525 devices, modems, routers, and nonrecreational software,  
526 regardless of whether the accessories are used in association  
527 with a personal computer base unit; however, the term does not  
528 include furniture or systems, devices, software, or peripherals  
529 that are designed or intended primarily for recreational use.  
530 The term "monitor" does not include a device that includes a  
531 television tuner.

532 (2) The tax exemptions provided in this section do not

HB 5601

2013

533 apply to sales within a theme park or entertainment complex as  
534 defined in s. 509.013(9), Florida Statutes, within a public  
535 lodging establishment as defined in s. 509.013(4), Florida  
536 Statutes, or within an airport as defined in s. 330.27(2),  
537 Florida Statutes.

538 (3) The Department of Revenue may, and all conditions are  
539 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)  
540 and 120.54, Florida Statutes, to administer this section.

541 Section 9. For the 2012-2013 fiscal year, the sum of  
542 \$235,695 in nonrecurring funds is appropriated from the General  
543 Revenue Fund to the Department of Revenue for the purpose of  
544 administrating section 8 of this act. Funds remaining unexpended  
545 or unencumbered from this appropriation as of June 30, 2013,  
546 shall revert and be reappropriated for the same purpose in the  
547 2013-2014 fiscal year.

548 Section 10. Except as otherwise expressly provided in this  
549 act and except for this section, which shall take effect upon  
550 this act becoming a law, this act shall take effect July 1,  
551 2013.