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LEGISLATIVE ACTION

Senate

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House

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Senator Simpson moved the following:

1           **Senate Amendment to Amendment (965938) (with title**  
2 **amendment)**

3  
4           Between lines 1284 and 1285  
5 insert:

6           Section 21. Paragraph (p) of subsection (5) of section  
7 212.08, Florida Statutes, is amended to read:

8           212.08 Sales, rental, use, consumption, distribution, and  
9 storage tax; specified exemptions.—The sale at retail, the  
10 rental, the use, the consumption, the distribution, and the  
11 storage to be used or consumed in this state of the following



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12 are hereby specifically exempt from the tax imposed by this  
13 chapter.

14 (5) EXEMPTIONS; ACCOUNT OF USE.—

15 (p) *Community contribution tax credit for donations.*—

16 1. Authorization.—Persons who are registered with the  
17 department under s. 212.18 to collect or remit sales or use tax  
18 and who make donations to eligible sponsors are eligible for tax  
19 credits against their state sales and use tax liabilities as  
20 provided in this paragraph:

21 a. The credit shall be computed as 50 percent of the  
22 person's approved annual community contribution.

23 b. The credit shall be granted as a refund against state  
24 sales and use taxes reported on returns and remitted in the 12  
25 months preceding the date of application to the department for  
26 the credit as required in sub-subparagraph 3.c. If the annual  
27 credit is not fully used through such refund because of  
28 insufficient tax payments during the applicable 12-month period,  
29 the unused amount may be included in an application for a refund  
30 made pursuant to sub-subparagraph 3.c. in subsequent years  
31 against the total tax payments made for such year. Carryover  
32 credits may be applied for a 3-year period without regard to any  
33 time limitation that would otherwise apply under s. 215.26.

34 c. A person may not receive more than \$200,000 in annual  
35 tax credits for all approved community contributions made in any  
36 one year.

37 d. All proposals for the granting of the tax credit require  
38 the prior approval of the Department of Economic Opportunity.

39 e. The total amount of tax credits which may be granted for  
40 all programs approved under this paragraph, s. 220.183, and s.



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41 624.5105 is \$10.5 million annually for projects that provide  
42 homeownership opportunities for low-income households or very-  
43 low-income households as those terms are defined in s.  
44 ~~420.9071(19) and (28)~~ and \$3.5 million annually for all other  
45 projects.

46 f. A person who is eligible to receive the credit provided  
47 ~~for~~ in this paragraph, s. 220.183, or s. 624.5105 may receive  
48 the credit only under ~~the~~ one section of the person's choice.

49 2. Eligibility requirements.—

50 a. A community contribution by a person must be in the  
51 following form:

52 (I) Cash or other liquid assets;

53 (II) Real property;

54 (III) Goods or inventory; or

55 (IV) Other physical resources ~~as~~ identified by the  
56 Department of Economic Opportunity.

57 b. All community contributions must be reserved exclusively  
58 for use in a project. As used in this sub-subparagraph, the term  
59 "project" means ~~any~~ activity undertaken by an eligible sponsor  
60 which is designed to construct, improve, or substantially  
61 rehabilitate housing that is affordable to low-income households  
62 or very-low-income households as those terms are defined in s.  
63 ~~420.9071(19) and (28)~~; designed to provide commercial,  
64 industrial, or public resources and facilities; or designed to  
65 improve entrepreneurial and job-development opportunities for  
66 low-income persons. A project may be the investment necessary to  
67 increase access to high-speed broadband capability in rural  
68 communities with enterprise zones, including projects that  
69 result in improvements to communications assets that are owned



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70 by a business. A project may include the provision of museum  
71 educational programs and materials that are directly related to  
72 a any project approved between January 1, 1996, and December 31,  
73 1999, and located in an enterprise zone designated pursuant to  
74 s. 290.0065. This paragraph does not preclude projects that  
75 propose to construct or rehabilitate housing for low-income  
76 households or very-low-income households on scattered sites.  
77 With respect to housing, contributions may be used to pay the  
78 following eligible low-income and very-low-income housing-  
79 related activities:

80 (I) Project development impact and management fees for low-  
81 income or very-low-income housing projects;

82 (II) Down payment and closing costs for low-income persons  
83 and very-low-income eligible persons, as those terms are defined  
84 in s. 420.9071(19) and (28);

85 (III) Administrative costs, including housing counseling  
86 and marketing fees, not to exceed 10 percent of the community  
87 contribution, directly related to low-income or very-low-income  
88 projects; and

89 (IV) Removal of liens recorded against residential property  
90 by municipal, county, or special district local governments if  
91 ~~when~~ satisfaction of the lien is a necessary precedent to the  
92 transfer of the property to a low-income person or very-low-  
93 income an-eligible person, as those terms are defined in s.  
94 420.9071(19) and (28), for the purpose of promoting home  
95 ownership. Contributions for lien removal must be received from  
96 a nonrelated third party.

97 c. The project must be undertaken by an "eligible sponsor,"  
98 which includes:



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99 (I) A community action program;  
100 (II) A nonprofit community-based development organization  
101 whose mission is the provision of housing for low-income  
102 households or very-low-income households or increasing  
103 entrepreneurial and job-development opportunities for low-income  
104 persons;  
105 (III) A neighborhood housing services corporation;  
106 (IV) A local housing authority created under chapter 421;  
107 (V) A community redevelopment agency created under s.  
108 163.356;  
109 (VI) A historic preservation district agency or  
110 organization;  
111 (VII) A regional workforce board;  
112 (VIII) A direct-support organization as provided in s.  
113 1009.983;  
114 (IX) An enterprise zone development agency created under s.  
115 290.0056;  
116 (X) A community-based organization incorporated under  
117 chapter 617 which is recognized as educational, charitable, or  
118 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code  
119 and whose bylaws and articles of incorporation include  
120 affordable housing, economic development, or community  
121 development as the primary mission of the corporation;  
122 (XI) Units of local government;  
123 (XII) Units of state government; or  
124 (XIII) Any other agency that the Department of Economic  
125 Opportunity designates by rule.  
126  
127 ~~In no event may~~ A contributing person may not have a financial



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128 interest in the eligible sponsor.

129 d. The project must be located in an area designated an  
130 enterprise zone or a Front Porch Florida Community, unless the  
131 project increases access to high-speed broadband capability for  
132 rural communities that have ~~with~~ enterprise zones but is  
133 physically located outside the designated rural zone boundaries.  
134 Any project designed to construct or rehabilitate housing for  
135 low-income households or very-low-income households as those  
136 terms are defined in s. 420.9071~~(19) and (28)~~ is exempt from the  
137 area requirement of this sub-subparagraph.

138 e.(I) If, during the first 10 business days of the state  
139 fiscal year, eligible tax credit applications for projects that  
140 provide homeownership opportunities for low-income households or  
141 very-low-income households as those terms are defined in s.  
142 420.9071~~(19) and (28)~~ are received for less than the annual tax  
143 credits available for those projects, the Department of Economic  
144 Opportunity shall grant tax credits for those applications and  
145 ~~shall~~ grant remaining tax credits on a first-come, first-served  
146 basis for ~~any~~ subsequent eligible applications received before  
147 the end of the state fiscal year. If, during the first 10  
148 business days of the state fiscal year, eligible tax credit  
149 applications for projects that provide homeownership  
150 opportunities for low-income households or very-low-income  
151 households as those terms are defined in s. 420.9071~~(19) and~~  
152 ~~(28)~~ are received for more than the annual tax credits available  
153 for those projects, the Department of Economic Opportunity shall  
154 grant the tax credits for those applications as follows:

155 (A) If tax credit applications submitted for approved  
156 projects of an eligible sponsor do not exceed \$200,000 in total,



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157 the credits shall be granted in full if the tax credit  
158 applications are approved.

159 (B) If tax credit applications submitted for approved  
160 projects of an eligible sponsor exceed \$200,000 in total, the  
161 amount of tax credits granted pursuant to sub-sub-sub-  
162 subparagraph (A) shall be subtracted from the amount of  
163 available tax credits, and the remaining credits shall be  
164 granted to each approved tax credit application on a pro rata  
165 basis.

166 (II) If, during the first 10 business days of the state  
167 fiscal year, eligible tax credit applications for projects other  
168 than those that provide homeownership opportunities for low-  
169 income households or very-low-income households as those terms  
170 are defined in s. 420.9071(19) and (28) are received for less  
171 than the annual tax credits available for those projects, the  
172 Department of Economic Opportunity shall grant tax credits for  
173 those applications and shall grant remaining tax credits on a  
174 first-come, first-served basis for ~~any~~ subsequent eligible  
175 applications received before the end of the state fiscal year.  
176 If, during the first 10 business days of the state fiscal year,  
177 eligible tax credit applications for projects other than those  
178 that provide homeownership opportunities for low-income  
179 households or very-low-income households as those terms are  
180 defined in s. 420.9071(19) and (28) are received for more than  
181 the annual tax credits available for those projects, the  
182 Department of Economic Opportunity shall grant the tax credits  
183 for those applications on a pro rata basis.

184 3. Application requirements.-

185 a. Any eligible sponsor seeking to participate in this



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186 program must submit a proposal to the Department of Economic  
187 Opportunity which sets forth the name of the sponsor, a  
188 description of the project, and the area in which the project is  
189 located, together with such supporting information as is  
190 prescribed by rule. The proposal must also contain a resolution  
191 from the local governmental unit in which the project is located  
192 certifying that the project is consistent with local plans and  
193 regulations.

194 b. Any person seeking to participate in this program must  
195 submit an application for tax credit to the Department of  
196 Economic Opportunity which sets forth the name of the sponsor, a  
197 description of the project, and the type, value, and purpose of  
198 the contribution. The sponsor shall verify, in writing, the  
199 terms of the application and indicate its receipt of the  
200 contribution, and such ~~which~~ verification must ~~be in writing and~~  
201 accompany the application for tax credit. The person must submit  
202 a separate tax credit application to the Department of Economic  
203 Opportunity for each individual contribution that it makes to  
204 each individual project.

205 c. Any person who has received notification from the  
206 Department of Economic Opportunity that a tax credit has been  
207 approved must apply to the department to receive the refund.  
208 Application must be made on the form prescribed for claiming  
209 refunds of sales and use taxes and be accompanied by a copy of  
210 the notification. A person may submit only one application for  
211 refund to the department within a ~~any~~ 12-month period.

212 4. Administration.—

213 a. The Department of Economic Opportunity may adopt rules  
214 ~~pursuant to ss. 120.536(1) and 120.54~~ necessary to administer





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215 this paragraph, including rules for the approval or disapproval  
216 of proposals by a person.

217 b. The decision of the Department of Economic Opportunity  
218 must be in writing, and, if approved, the notification shall  
219 state the maximum credit allowable to the person. Upon approval,  
220 the Department of Economic Opportunity shall transmit a copy of  
221 the decision to the department ~~of Revenue~~.

222 c. The Department of Economic Opportunity shall  
223 periodically monitor all projects in a manner consistent with  
224 available resources to ensure that resources are used in  
225 accordance with this paragraph; however, each project must be  
226 reviewed at least once every 2 years.

227 d. The Department of Economic Opportunity shall, in  
228 consultation with the statewide and regional housing and  
229 financial intermediaries, market the availability of the  
230 community contribution tax credit program to community-based  
231 organizations.

232 5. Expiration.—This paragraph expires June 30, 2016 ~~2015~~;  
233 however, any accrued credit carryover that is unused on that  
234 date may be used until the expiration of the 3-year carryover  
235 period for such credit.

236 Section 22. Subsection (5) of section 220.183, Florida  
237 Statutes, is amended to read:

238 220.183 Community contribution tax credit.—

239 (5) EXPIRATION.—The provisions of this section, except  
240 paragraph (1) (e), ~~shall~~ expire and are ~~be~~ void on June 30, 2016  
241 ~~2015~~.

242 Section 23. Subsection (6) of section 624.5105, Florida  
243 Statutes, is amended to read:



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244           624.5105 Community contribution tax credit; authorization;  
245 limitations; eligibility and application requirements;  
246 administration; definitions; expiration.—

247           (6) EXPIRATION.—The provisions of this section, except  
248 paragraph (1) (e), ~~shall~~ expire and are ~~be~~ void on June 30, 2016  
249 ~~2015~~.

250  
251 ===== T I T L E   A M E N D M E N T =====

252 And the title is amended as follows:

253           Delete line 1448

254 and insert:

255           direct written premiums for bail bonds; amending ss.  
256 212.08, 220.183, and 624.5105, F.S.; postponing the  
257 expiration date applicable to the granting of the  
258 community contribution tax credit against the sales  
259 and use tax, corporate income tax, and insurance  
260 premium tax for contributions and donations to  
261 eligible sponsors of revitalization and housing  
262 projects approved by the Department of Economic  
263 Opportunity; specifying a