

1 A bill to be entitled

2 An act relating to economic development; amending s.
3 202.11, F.S.; revising the definition of "prepaid
4 calling arrangement"; providing for retroactive
5 applicability and construction; amending s. 203.01,
6 F.S.; imposing an additional rate on gross receipts
7 for electrical power or energy; revising exemptions
8 from the tax on gross receipts for utility and
9 communications services; providing exemptions from the
10 additional tax on gross receipts from electrical power
11 or energy; requiring the additional tax to be excluded
12 from the taxable base on which gross receipts are
13 calculated under certain circumstances; amending s.
14 212.05, F.S.; revising the definition of "prepaid
15 calling arrangement" to clarify and update which
16 services are included under the definition and subject
17 to sales tax; reducing the sales tax rate for charges
18 for electrical power or energy; providing for
19 retroactive applicability and construction; amending
20 s. 212.08, F.S.; extending the expiration date
21 applicable to the granting of community contribution
22 tax credits against the sales and use tax for
23 contributions to eligible sponsors of community
24 projects approved by the Department of Economic
25 Opportunity; revising a provision exempting certain
26 machinery and equipment from the sales and use tax to

27 exempt certain mixer drums and parts and labor
28 required to affix certain mixer drums to mixer trucks
29 from the sales and use tax; exempting sales of child
30 restraint systems and booster seats for use in motor
31 vehicles and youth bicycle helmets from the sales and
32 use tax; amending s. 212.12, F.S.; conforming a
33 provision to a change made by the act; amending s.
34 212.20, F.S.; requiring the Department of Revenue to
35 distribute funds to the State Transportation Trust
36 Fund for strategic and regionally significant
37 transportation projects; amending s. 220.14, F.S.;
38 increasing the amount of income that is exempt from
39 the corporate income tax; providing applicability;
40 amending s. 220.183, F.S.; extending the expiration
41 date applicable to the granting of community
42 contribution tax credits against the corporate income
43 tax for contributions to eligible sponsors of
44 community projects approved by the Department of
45 Economic Opportunity; amending s. 220.63, F.S.;
46 increasing the amount of income that is exempt from
47 the franchise tax imposed on banks and savings
48 associations; providing applicability; creating s.
49 288.127, F.S.; providing definitions; providing a
50 purpose; creating the Qualified Television Loan Fund;
51 requiring the Department of Economic Opportunity to
52 contract with a fund administrator; providing fund

53 administrator qualifications; providing for the fund
54 administrator's compensation and removal; specifying
55 the fund administrator powers and duties; providing
56 the structure of the loans; providing qualified
57 television content criteria; requiring the Auditor
58 General to conduct an operational audit of the fund
59 and the fund administrator; authorizing the department
60 to adopt rules; providing for expiration of the act;
61 providing emergency rulemaking authority; amending s.
62 288.9914, F.S.; revising limits on tax credits that
63 may be approved by the Department of Economic
64 Opportunity under the New Markets Development Program;
65 creating s. 339.0803, F.S.; requiring a specified
66 amount of funds deposited into the State
67 Transportation Trust Fund to be used annually for
68 strategic and regionally significant transportation
69 projects; amending s. 624.5105, F.S.; extending the
70 expiration date applicable to the granting of
71 community contribution tax credits against the
72 insurance premium tax for contributions to eligible
73 sponsors of community projects approved by the
74 Department of Economic Opportunity; providing for a
75 sales tax holiday for certain Energy Star and
76 WaterSense products; providing restrictions; providing
77 definitions; authorizing the Department of Revenue to
78 adopt emergency rules; providing that the admissions

79 tax may not be levied on the sale of athletic,
 80 exercise, and physical fitness facility memberships by
 81 certain health studios during a specified period;
 82 authorizing the Department of Revenue to adopt
 83 emergency rules; specifying a period during which the
 84 sale of clothing, wallets, bags, school supplies,
 85 personal computers, and personal computer-related
 86 accessories are exempt from the sales tax; providing
 87 definitions; providing exceptions; authorizing the
 88 Department of Revenue to adopt emergency rules;
 89 providing an exemption from the sales and use tax for
 90 sales during a specified period of certain tangible
 91 personal property related to hurricane preparedness;
 92 authorizing the Department of Revenue to adopt
 93 emergency rules; providing appropriations; providing
 94 an effective date.

95
 96 Be It Enacted by the Legislature of the State of Florida:

97
 98 Section 1. Subsection (9) of section 202.11, Florida
 99 Statutes, is amended to read:

100 202.11 Definitions.—As used in this chapter, the term:

101 (9) "Prepaid calling arrangement" means: the ~~separately~~
 102 ~~stated retail sale by advance payment of~~

103 (a) A right to use communications services, other than
 104 mobile communications services, for which a separately stated

105 price must be paid in advance, which is sold at retail in
 106 predetermined units that decline in number with use on a
 107 predetermined basis, and which ~~that~~ consist exclusively of
 108 telephone calls originated by using an access number,
 109 authorization code, or other means that may be manually,
 110 electronically, or otherwise entered; or ~~and that are sold in~~
 111 ~~predetermined units or dollars of which the number declines with~~
 112 ~~use in a known amount.~~

113 (b) A right to use mobile communications services that
 114 must be paid for in advance and is sold at retail in
 115 predetermined units that expire or decline in number on a
 116 predetermined basis if:

117 1. The purchaser's right to use mobile communications
 118 services terminates upon all purchased units expiring or being
 119 exhausted unless the purchaser pays for additional units;

120 2. The purchaser is not required to purchase additional
 121 units; and

122 3. Any right of the purchaser to use units to obtain
 123 communications services other than mobile communications
 124 services is limited to services that are provided to or through
 125 the same handset or other electronic device that is used by the
 126 purchaser to access mobile communications services.

127
 128 Predetermined units described in this subsection may be
 129 quantified as amounts of usage, time, money, or a combination of
 130 these or other means of measurement.

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131 Section 2. The amendments made by this act to s. 202.11,
132 Florida Statutes, are intended to be remedial in nature and
133 apply retroactively, but do not provide a basis for an
134 assessment of any tax not paid or create a right to a refund or
135 credit of any tax paid before the effective date of this act.

136 Section 3. Subsections (5) through (9) of section 203.01,
137 Florida Statutes, are renumbered as subsections (6) through
138 (10), respectively, paragraph (b) of subsection (1), paragraph
139 (d) of subsection (3), and present subsections (4) and (8) are
140 amended, and a new subsection (4) is added to that section, to
141 read:

142 203.01 Tax on gross receipts for utility and
143 communications services.—

144 (1)

145 (b)1. The rate applied to utility services shall be 2.5
146 percent.

147 2. The rate applied to communications services shall be
148 2.37 percent.

149 3. There shall be an additional rate of 0.15 percent
150 applied to communication services subject to the tax levied
151 pursuant to s. 202.12(1)(a), (c), and (d). The exemption
152 provided in s. 202.125(1) applies to the tax levied pursuant to
153 this subparagraph.

154 4. There shall be an additional rate of 3 percent applied
155 to the gross receipts for electrical power or energy delivered
156 to a retail consumer in this state. Notwithstanding s. 203.0111,

157 any increase in the gross receipts tax provided by this
 158 subparagraph applies to charges for electrical power or energy
 159 on any bill dated on or after the date upon which the increase
 160 takes effect.

161 (3) The tax imposed by subsection (1) does not apply to:

162 (d) The sale or transportation ~~to, or use of,~~ natural gas
 163 or manufactured gas to, or the use of natural gas or
 164 manufactured gas by, a person eligible for an exemption under s.
 165 212.08(7)(ff)2. for use as an energy source or a raw material.
 166 Possession by a seller of natural or manufactured gas or by any
 167 person providing transportation or delivery of natural or
 168 manufactured gas of a written certification by the purchaser,
 169 certifying the purchaser's entitlement to the exclusion
 170 permitted by this paragraph, relieves the seller or person
 171 providing transportation or delivery from the responsibility of
 172 remitting tax on the nontaxable amounts, and the department
 173 shall look solely to the purchaser for recovery of such tax if
 174 the department determines that the purchaser was not entitled to
 175 the exclusion. The certification must include an acknowledgment
 176 by the purchaser that it will be liable for tax pursuant to
 177 paragraph (1)(f) if the requirements for exclusion are not met.

178 (4) The additional rate imposed by subparagraph (1)(b)4.
 179 does not apply to:

180 (a) The sale of electrical power or energy to a person
 181 eligible for an exemption under s. 212.08(7)(ff) for use in
 182 operating machinery and equipment at a fixed location in this

183 state;

184 (b) The sale or transportation of electrical power or
 185 energy to, or the use of electrical power or energy by, a person
 186 eligible for an exemption under s. 212.08(5)(e) for certain
 187 agricultural purposes;

188 (c) The sale or transportation of electrical power or
 189 energy to, or the use of electrical power or energy by, a person
 190 eligible for an exemption under s. 212.08(7)(j) for use as a
 191 household fuel;

192 (d) The sale or transportation of electrical power or
 193 energy to, or the use of electrical power or energy by, a person
 194 eligible for an exemption under s. 212.08(15)(a) for use in an
 195 enterprise zone;

196 (e) The sale or transportation of electrical power or
 197 energy to, or the use of electrical power or energy by, a person
 198 who holds a valid Consumer's Certificate of Exemption issued by
 199 the Department of Revenue;

200 (f) The sale or transportation of electrical power or
 201 energy to, or the use of electrical power or energy by, foreign
 202 diplomats and consular personnel who hold a tax exemption card
 203 issued by the United States Department of State; or

204 (g) The sale or transportation of electrical power or
 205 energy to, or the use of electrical power or energy by, the
 206 Federal Government or any federal department, commission,
 207 agency, or other instrumentality thereof.

208 (5)-(4) The taxes ~~tax~~ imposed pursuant to this chapter

209 relating to the provision of any utility services at the option
 210 of the person supplying the taxable services may be separately
 211 stated as Florida gross receipts taxes ~~tax~~ on the total amount
 212 of any bill, invoice, or other tangible evidence of the
 213 provision of such taxable services and may be added as a
 214 component part of the total charge. Whenever a provider of
 215 taxable services elects to separately state such taxes ~~tax~~ as a
 216 component of the charge for the provision of such taxable
 217 services, every person, including all governmental units, shall
 218 remit the taxes ~~tax~~ to the person who provides such taxable
 219 services as a part of the total bill, and the taxes are ~~tax is~~ a
 220 component part of the debt of the purchaser to the person who
 221 provides such taxable services until paid and, if unpaid, are ~~is~~
 222 recoverable at law in the same manner as any other part of the
 223 charge for such taxable services. If a utility provider elects
 224 to separately state the additional rate imposed by subparagraph
 225 (1)(b)4. on any bill, invoice, or other tangible evidence of the
 226 provision of such taxable service, the additional tax shall not
 227 be included as part of the taxable base on which the gross
 228 receipts tax is calculated. For a utility, the decision to
 229 separately state any increase in the rate of tax imposed by this
 230 chapter which is effective after December 31, 1989, and the
 231 ability to recover the increased charge from the customer shall
 232 not be subject to regulatory approval.

233 (9)-(8) Notwithstanding ~~the provisions of~~ subsection (5)
 234 ~~(4)~~ and s. 212.07(2), sums that were charged or billed as taxes

235 under this section and chapter 212 and that were remitted to the
 236 state in full as taxes shall not be subject to refund by the
 237 state or by the utility or other person that remitted the sums,
 238 when the amount remitted was not in excess of the amount of tax
 239 imposed by chapter 212 and this section.

240 Section 4. Paragraph (e) of subsection (1) of section
 241 212.05, Florida Statutes, is amended to read:

242 212.05 Sales, storage, use tax.—It is hereby declared to
 243 be the legislative intent that every person is exercising a
 244 taxable privilege who engages in the business of selling
 245 tangible personal property at retail in this state, including
 246 the business of making mail order sales, or who rents or
 247 furnishes any of the things or services taxable under this
 248 chapter, or who stores for use or consumption in this state any
 249 item or article of tangible personal property as defined herein
 250 and who leases or rents such property within the state.

251 (1) For the exercise of such privilege, a tax is levied on
 252 each taxable transaction or incident, which tax is due and
 253 payable as follows:

254 (e)1. At the rate of 6 percent on charges for:

255 a. Prepaid calling arrangements. The tax on charges for
 256 prepaid calling arrangements shall be collected at the time of
 257 sale and remitted by the selling dealer.

258 (I) "Prepaid calling arrangement" has the same meaning as
 259 provided in s. 202.11 ~~means the separately stated retail sale by~~
 260 ~~advance payment of communications services that consist~~

261 ~~exclusively of telephone calls originated by using an access~~
262 ~~number, authorization code, or other means that may be manually,~~
263 ~~electronically, or otherwise entered and that are sold in~~
264 ~~predetermined units or dollars whose number declines with use in~~
265 ~~a known amount.~~

266 (II) If the sale or recharge of the prepaid calling
267 arrangement does not take place at the dealer's place of
268 business, it shall be deemed to have taken ~~take~~ place at the
269 customer's shipping address or, if no item is shipped, at the
270 customer's address or the location associated with the
271 customer's mobile telephone number.

272 (III) The sale or recharge of a prepaid calling
273 arrangement shall be treated as a sale of tangible personal
274 property for purposes of this chapter, whether or not a tangible
275 item evidencing such arrangement is furnished to the purchaser,
276 and such sale within this state subjects the selling dealer to
277 the jurisdiction of this state for purposes of this subsection.

278 (IV) No additional tax under this chapter or chapter 202
279 is due or payable if a purchaser of a prepaid calling
280 arrangement, who has paid tax under this chapter on the sale or
281 recharge of such arrangement, applies one or more units of the
282 prepaid calling arrangement to obtain communications services as
283 described in s. 202.11(9)(b)3., other services that are not
284 communications services, or products.

285 b. The installation of telecommunication and telegraphic
286 equipment.

287 c. Electrical power or energy, except that the tax rate
288 for charges for electrical power or energy is 4 7 percent.

289 2. The provisions of s. 212.17(3)~~7~~ regarding credit for
290 tax paid on charges subsequently found to be worthless are~~7~~
291 ~~shall be~~ equally applicable to any tax paid under ~~the provisions~~
292 ~~of~~ this section on charges for prepaid calling arrangements,
293 telecommunication or telegraph services, or electric power
294 subsequently found to be uncollectible. The term ~~word~~ "charges"
295 under ~~in~~ this paragraph does not include any excise or similar
296 tax levied by the Federal Government, any political subdivision
297 of this ~~the~~ state, or any municipality upon the purchase, sale,
298 or recharge of prepaid calling arrangements or upon the purchase
299 or sale of telecommunication, television system program, or
300 telegraph service or electric power, which tax is collected by
301 the seller from the purchaser.

302 Section 5. The amendments made by this act to s.
303 212.05(1)(e)1.a., Florida Statutes, are intended to be remedial
304 in nature and apply retroactively, but do not provide a basis
305 for an assessment of any tax not paid or create a right to a
306 refund or credit of any tax paid before the effective date of
307 this act.

308 Section 6. Paragraph (p) of subsection (5) and paragraph
309 (j) of subsection (7) of section 212.08, Florida Statutes, are
310 amended, paragraph (kkk) of subsection (7), as created by
311 chapter 2013-39, Laws of Florida, is amended, and paragraphs
312 (lll) and (mmm) are added to subsection (7) of that section, to

313 read:

314 212.08 Sales, rental, use, consumption, distribution, and
 315 storage tax; specified exemptions.—The sale at retail, the
 316 rental, the use, the consumption, the distribution, and the
 317 storage to be used or consumed in this state of the following
 318 are hereby specifically exempt from the tax imposed by this
 319 chapter.

320 (5) EXEMPTIONS; ACCOUNT OF USE.—

321 (p) Community contribution tax credit for donations.—

322 1. Authorization.—Persons who are registered with the
 323 department under s. 212.18 to collect or remit sales or use tax
 324 and who make donations to eligible sponsors are eligible for tax
 325 credits against their state sales and use tax liabilities as
 326 provided in this paragraph:

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

329 b. The credit shall be granted as a refund against state
 330 sales and use taxes reported on returns and remitted in the 12
 331 months preceding the date of application to the department for
 332 the credit as required in sub-subparagraph 3.c. If the annual
 333 credit is not fully used through such refund because of
 334 insufficient tax payments during the applicable 12-month period,
 335 the unused amount may be included in an application for a refund
 336 made pursuant to sub-subparagraph 3.c. in subsequent years
 337 against the total tax payments made for such year. Carryover
 338 credits may be applied for a 3-year period without regard to any

339 time limitation that would otherwise apply under s. 215.26.

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

343 d. All proposals for the granting of the tax credit
 344 require the prior approval of the Department of Economic
 345 Opportunity.

346 e. The total amount of tax credits which may be granted
 347 for all programs approved under this paragraph, s. 220.183, and
 348 s. 624.5105 is \$10.5 million annually for projects that provide
 349 homeownership opportunities for low-income or very-low-income
 350 households as defined in s. 420.9071(19) and (28) and \$3.5
 351 million annually for all other projects.

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

355 2. Eligibility requirements.—

356 a. A community contribution by a person must be in the
 357 following form:

358 (I) Cash or other liquid assets;

359 (II) Real property;

360 (III) Goods or inventory; or

361 (IV) Other physical resources as identified by the
 362 Department of Economic Opportunity.

363 b. All community contributions must be reserved
 364 exclusively for use in a project. As used in this sub-

365 subparagraph, the term "project" means any activity undertaken
366 by an eligible sponsor which is designed to construct, improve,
367 or substantially rehabilitate housing that is affordable to low-
368 income or very-low-income households as defined in s.
369 420.9071(19) and (28); designed to provide commercial,
370 industrial, or public resources and facilities; or designed to
371 improve entrepreneurial and job-development opportunities for
372 low-income persons. A project may be the investment necessary to
373 increase access to high-speed broadband capability in rural
374 communities with enterprise zones, including projects that
375 result in improvements to communications assets that are owned
376 by a business. A project may include the provision of museum
377 educational programs and materials that are directly related to
378 any project approved between January 1, 1996, and December 31,
379 1999, and located in an enterprise zone designated pursuant to
380 s. 290.0065. This paragraph does not preclude projects that
381 propose to construct or rehabilitate housing for low-income or
382 very-low-income households on scattered sites. With respect to
383 housing, contributions may be used to pay the following eligible
384 low-income and very-low-income housing-related activities:

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

387 (II) Down payment and closing costs for eligible persons,
388 as defined in s. 420.9071(19) and (28);

389 (III) Administrative costs, including housing counseling
390 and marketing fees, not to exceed 10 percent of the community

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391 contribution, directly related to low-income or very-low-income
392 projects; and

393 (IV) Removal of liens recorded against residential
394 property by municipal, county, or special district local
395 governments when satisfaction of the lien is a necessary
396 precedent to the transfer of the property to an eligible person,
397 as defined in s. 420.9071(19) and (28), for the purpose of
398 promoting home ownership. Contributions for lien removal must be
399 received from a nonrelated third party.

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

402 (I) A community action program;

403 (II) A nonprofit community-based development organization
404 whose mission is the provision of housing for low-income or
405 very-low-income households or increasing entrepreneurial and
406 job-development opportunities for low-income persons;

407 (III) A neighborhood housing services corporation;

408 (IV) A local housing authority created under chapter 421;

409 (V) A community redevelopment agency created under s.
410 163.356;

411 (VI) A historic preservation district agency or
412 organization;

413 (VII) A regional workforce board;

414 (VIII) A direct-support organization as provided in s.
415 1009.983;

416 (IX) An enterprise zone development agency created under

417 s. 290.0056;

418 (X) A community-based organization incorporated under
 419 chapter 617 which is recognized as educational, charitable, or
 420 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
 421 and whose bylaws and articles of incorporation include
 422 affordable housing, economic development, or community
 423 development as the primary mission of the corporation;

424 (XI) Units of local government;

425 (XII) Units of state government; or

426 (XIII) Any other agency that the Department of Economic
 427 Opportunity designates by rule.

428

429 In no event may a contributing person have a financial interest
 430 in the eligible sponsor.

431 d. The project must be located in an area designated an
 432 enterprise zone or a Front Porch Florida Community, unless the
 433 project increases access to high-speed broadband capability for
 434 rural communities with enterprise zones but is physically
 435 located outside the designated rural zone boundaries. Any
 436 project designed to construct or rehabilitate housing for low-
 437 income or very-low-income households as defined in s.
 438 420.9071(19) and (28) is exempt from the area requirement of
 439 this sub-subparagraph.

440 e.(I) If, during the first 10 business days of the state
 441 fiscal year, eligible tax credit applications for projects that
 442 provide homeownership opportunities for low-income or very-low-

443 income households as defined in s. 420.9071(19) and (28) are
444 received for less than the annual tax credits available for
445 those projects, the Department of Economic Opportunity shall
446 grant tax credits for those applications and shall grant
447 remaining tax credits on a first-come, first-served basis for
448 any subsequent eligible applications received before the end of
449 the state fiscal year. If, during the first 10 business days of
450 the state fiscal year, eligible tax credit applications for
451 projects that provide homeownership opportunities for low-income
452 or very-low-income households as defined in s. 420.9071(19) and
453 (28) are received for more than the annual tax credits available
454 for those projects, the Department of Economic Opportunity shall
455 grant the tax credits for those applications as follows:

456 (A) If tax credit applications submitted for approved
457 projects of an eligible sponsor do not exceed \$200,000 in total,
458 the credits shall be granted in full if the tax credit
459 applications are approved.

460 (B) If tax credit applications submitted for approved
461 projects of an eligible sponsor exceed \$200,000 in total, the
462 amount of tax credits granted pursuant to sub-sub-sub-
463 subparagraph (A) shall be subtracted from the amount of
464 available tax credits, and the remaining credits shall be
465 granted to each approved tax credit application on a pro rata
466 basis.

467 (II) If, during the first 10 business days of the state
468 fiscal year, eligible tax credit applications for projects other

469 than those that provide homeownership opportunities for low-
470 income or very-low-income households as defined in s.
471 420.9071(19) and (28) are received for less than the annual tax
472 credits available for those projects, the Department of Economic
473 Opportunity shall grant tax credits for those applications and
474 shall grant remaining tax credits on a first-come, first-served
475 basis for any subsequent eligible applications received before
476 the end of the state fiscal year. If, during the first 10
477 business days of the state fiscal year, eligible tax credit
478 applications for projects other than those that provide
479 homeownership opportunities for low-income or very-low-income
480 households as defined in s. 420.9071(19) and (28) are received
481 for more than the annual tax credits available for those
482 projects, the Department of Economic Opportunity shall grant the
483 tax credits for those applications on a pro rata basis.

484 3. Application requirements.—

485 a. Any eligible sponsor seeking to participate in this
486 program must submit a proposal to the Department of Economic
487 Opportunity which sets forth the name of the sponsor, a
488 description of the project, and the area in which the project is
489 located, together with such supporting information as is
490 prescribed by rule. The proposal must also contain a resolution
491 from the local governmental unit in which the project is located
492 certifying that the project is consistent with local plans and
493 regulations.

494 b. Any person seeking to participate in this program must

495 submit an application for tax credit to the Department of
496 Economic Opportunity which sets forth the name of the sponsor, a
497 description of the project, and the type, value, and purpose of
498 the contribution. The sponsor shall verify the terms of the
499 application and indicate its receipt of the contribution, which
500 verification must be in writing and accompany the application
501 for tax credit. The person must submit a separate tax credit
502 application to the Department of Economic Opportunity for each
503 individual contribution that it makes to each individual
504 project.

505 c. Any person who has received notification from the
506 Department of Economic Opportunity that a tax credit has been
507 approved must apply to the department to receive the refund.
508 Application must be made on the form prescribed for claiming
509 refunds of sales and use taxes and be accompanied by a copy of
510 the notification. A person may submit only one application for
511 refund to the department within any 12-month period.

512 4. Administration.—

513 a. The Department of Economic Opportunity may adopt rules
514 pursuant to ss. 120.536(1) and 120.54 necessary to administer
515 this paragraph, including rules for the approval or disapproval
516 of proposals by a person.

517 b. The decision of the Department of Economic Opportunity
518 must be in writing, and, if approved, the notification shall
519 state the maximum credit allowable to the person. Upon approval,
520 the Department of Economic Opportunity shall transmit a copy of

521 the decision to the Department of Revenue.

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

527 d. The Department of Economic Opportunity shall, in
528 consultation with the statewide and regional housing and
529 financial intermediaries, market the availability of the
530 community contribution tax credit program to community-based
531 organizations.

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

536 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
537 entity by this chapter do not inure to any transaction that is
538 otherwise taxable under this chapter when payment is made by a
539 representative or employee of the entity by any means,
540 including, but not limited to, cash, check, or credit card, even
541 when that representative or employee is subsequently reimbursed
542 by the entity. In addition, exemptions provided to any entity by
543 this subsection do not inure to any transaction that is
544 otherwise taxable under this chapter unless the entity has
545 obtained a sales tax exemption certificate from the department
546 or the entity obtains or provides other documentation as

547 required by the department. Eligible purchases or leases made
548 with such a certificate must be in strict compliance with this
549 subsection and departmental rules, and any person who makes an
550 exempt purchase with a certificate that is not in strict
551 compliance with this subsection and the rules is liable for and
552 shall pay the tax. The department may adopt rules to administer
553 this subsection.

554 (j) Household fuels.—Also exempt from payment of the tax
555 imposed by this chapter are sales of utilities to residential
556 households or owners of residential models in this state by
557 utility companies who pay the gross receipts tax imposed under
558 s. 203.01(1)(b)1. ~~203.01~~, and sales of fuel to residential
559 households or owners of residential models, including oil,
560 kerosene, liquefied petroleum gas, coal, wood, and other fuel
561 products used in the household or residential model for the
562 purposes of heating, cooking, lighting, and refrigeration,
563 regardless of whether such sales of utilities and fuels are
564 separately metered and billed direct to the residents or are
565 metered and billed to the landlord. If any part of the utility
566 or fuel is used for a nonexempt purpose, the entire sale is
567 taxable. The landlord shall provide a separate meter for
568 nonexempt utility or fuel consumption. For the purposes of this
569 paragraph, licensed family day care homes shall also be exempt.

570 (kkk) Certain machinery and equipment.—

571 1. Industrial machinery and equipment purchased by
572 eligible manufacturing businesses which is used at a fixed

573 | location within this state, or a mixer drum affixed to a mixer
574 | truck, used at any location within this state to mix, agitate,
575 | and transport freshly mixed concrete in a plastic state, for the
576 | manufacture, processing, compounding, or production of items of
577 | tangible personal property for sale shall be exempt from the tax
578 | imposed by this chapter. Parts and labor required to affix a
579 | mixer drum exempt under this paragraph to a mixer truck shall
580 | also be exempt. If at the time of purchase the purchaser
581 | furnishes the seller with a signed certificate certifying the
582 | purchaser's entitlement to exemption pursuant to this paragraph,
583 | the seller is relieved of the responsibility for collecting the
584 | tax on the sale of such items, and the department shall look
585 | solely to the purchaser for recovery of the tax if it determines
586 | that the purchaser was not entitled to the exemption.

587 | 2. For purposes of this paragraph, the term:

588 | a. "Eligible manufacturing business" means any business
589 | whose primary business activity at the location where the
590 | industrial machinery and equipment is located is within the
591 | industries classified under NAICS codes 31, 32, and 33. As used
592 | in this subparagraph, "NAICS" means those classifications
593 | contained in the North American Industry Classification System,
594 | as published in 2007 by the Office of Management and Budget,
595 | Executive Office of the President.

596 | b. "Primary business activity" means an activity
597 | representing more than fifty percent of the activities conducted
598 | at the location where the industrial machinery and equipment is

599 | located.

600 | c. "Industrial machinery and equipment" means tangible
 601 | personal property or other property that has a depreciable life
 602 | of 3 years or more and that is used as an integral part in the
 603 | manufacturing, processing, compounding, or production of
 604 | tangible personal property for sale. A building and its
 605 | structural components are not industrial machinery and equipment
 606 | unless the building or structural component is so closely
 607 | related to the industrial machinery and equipment that it houses
 608 | or supports that the building or structural component can be
 609 | expected to be replaced when the machinery and equipment are
 610 | replaced. Heating and air conditioning systems are not
 611 | industrial machinery and equipment unless the sole justification
 612 | for their installation is to meet the requirements of the
 613 | production process, even though the system may provide
 614 | incidental comfort to employees or serve, to an insubstantial
 615 | degree, nonproduction activities. The term includes parts and
 616 | accessories for industrial machinery and equipment only to the
 617 | extent that the parts and accessories are purchased prior to the
 618 | date the machinery and equipment are placed in service.

619 | 3. This paragraph is repealed April 30, 2017.

620 | (lll) Motor vehicle child restraint.—The sale of a child
 621 | restraint system or booster seat for use in a motor vehicle is
 622 | exempt from the tax imposed by this chapter.

623 | (mmm) Youth bicycle helmets.—The sale of a bicycle helmet
 624 | marketed for use by youth is exempt from the tax imposed by this

625 chapter.

626 Section 7. Subsection (11) of section 212.12, Florida
 627 Statutes, is amended to read:

628 212.12 Dealer's credit for collecting tax; penalties for
 629 noncompliance; powers of Department of Revenue in dealing with
 630 delinquents; brackets applicable to taxable transactions;
 631 records required.—

632 (11) The department shall make available in an electronic
 633 format or otherwise the tax amounts and brackets applicable to
 634 all taxable transactions that occur in counties that have a
 635 surtax at a rate other than 1 percent which transactions would
 636 otherwise have been transactions taxable at the rate of 6
 637 percent. Likewise, the department shall make available in an
 638 electronic format or otherwise the tax amounts and brackets
 639 applicable to transactions taxable at 4 7 percent pursuant to s.
 640 212.05(1)(e)1.c. ~~212.05(1)(e)~~ and on transactions which would
 641 otherwise have been so taxable in counties which have adopted a
 642 discretionary sales surtax.

643 Section 8. Paragraph (d) of subsection (6) of section
 644 212.20, Florida Statutes, is amended to read:

645 212.20 Funds collected, disposition; additional powers of
 646 department; operational expense; refund of taxes adjudicated
 647 unconstitutionally collected.—

648 (6) Distribution of all proceeds under this chapter and s.
 649 202.18(1)(b) and (2)(b) shall be as follows:

650 (d) The proceeds of all other taxes and fees imposed

651 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
652 and (2)(b) shall be distributed as follows:

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

659 2. After the distribution under subparagraph 1., 8.814
660 percent of the amount remitted by a sales tax dealer located
661 within a participating county pursuant to s. 218.61 shall be
662 transferred into the Local Government Half-cent Sales Tax
663 Clearing Trust Fund. Beginning July 1, 2003, the amount to be
664 transferred shall be reduced by 0.1 percent, and the department
665 shall distribute this amount to the Public Employees Relations
666 Commission Trust Fund less \$5,000 each month, which shall be
667 added to the amount calculated in subparagraph 3. and
668 distributed accordingly.

669 3. After the distribution under subparagraphs 1. and 2.,
670 0.095 percent shall be transferred to the Local Government Half-
671 cent Sales Tax Clearing Trust Fund and distributed pursuant to
672 s. 218.65.

673 4. After the distributions under subparagraphs 1., 2., and
674 3., 2.0440 percent of the available proceeds shall be
675 transferred monthly to the Revenue Sharing Trust Fund for
676 Counties pursuant to s. 218.215.

677 5. After the distributions under subparagraphs 1., 2., and
678 3., 1.3409 percent of the available proceeds shall be
679 transferred monthly to the Revenue Sharing Trust Fund for
680 Municipalities pursuant to s. 218.215. If the total revenue to
681 be distributed pursuant to this subparagraph is at least as
682 great as the amount due from the Revenue Sharing Trust Fund for
683 Municipalities and the former Municipal Financial Assistance
684 Trust Fund in state fiscal year 1999-2000, no municipality shall
685 receive less than the amount due from the Revenue Sharing Trust
686 Fund for Municipalities and the former Municipal Financial
687 Assistance Trust Fund in state fiscal year 1999-2000. If the
688 total proceeds to be distributed are less than the amount
689 received in combination from the Revenue Sharing Trust Fund for
690 Municipalities and the former Municipal Financial Assistance
691 Trust Fund in state fiscal year 1999-2000, each municipality
692 shall receive an amount proportionate to the amount it was due
693 in state fiscal year 1999-2000.

694 6. Of the remaining proceeds:

695 a. In each fiscal year, the sum of \$29,915,500 shall be
696 divided into as many equal parts as there are counties in the
697 state, and one part shall be distributed to each county. The
698 distribution among the several counties must begin each fiscal
699 year on or before January 5th and continue monthly for a total
700 of 4 months. If a local or special law required that any moneys
701 accruing to a county in fiscal year 1999-2000 under the then-
702 existing provisions of s. 550.135 be paid directly to the

703 district school board, special district, or a municipal
704 government, such payment must continue until the local or
705 special law is amended or repealed. The state covenants with
706 holders of bonds or other instruments of indebtedness issued by
707 local governments, special districts, or district school boards
708 before July 1, 2000, that it is not the intent of this
709 subparagraph to adversely affect the rights of those holders or
710 relieve local governments, special districts, or district school
711 boards of the duty to meet their obligations as a result of
712 previous pledges or assignments or trusts entered into which
713 obligated funds received from the distribution to county
714 governments under then-existing s. 550.135. This distribution
715 specifically is in lieu of funds distributed under s. 550.135
716 before July 1, 2000.

717 b. The department shall distribute \$166,667 monthly
718 pursuant to s. 288.1162 to each applicant certified as a
719 facility for a new or retained professional sports franchise
720 pursuant to s. 288.1162. Up to \$41,667 shall be distributed
721 monthly by the department to each certified applicant as defined
722 in s. 288.11621 for a facility for a spring training franchise.
723 However, not more than \$416,670 may be distributed monthly in
724 the aggregate to all certified applicants for facilities for
725 spring training franchises. Distributions begin 60 days after
726 such certification and continue for not more than 30 years,
727 except as otherwise provided in s. 288.11621. A certified
728 applicant identified in this sub-subparagraph may not receive

729 more in distributions than expended by the applicant for the
730 public purposes provided for in s. 288.1162(5) or s.
731 288.11621(3).

732 c. Beginning 30 days after notice by the Department of
733 Economic Opportunity to the Department of Revenue that an
734 applicant has been certified as the professional golf hall of
735 fame pursuant to s. 288.1168 and is open to the public, \$166,667
736 shall be distributed monthly, for up to 300 months, to the
737 applicant.

738 d. Beginning 30 days after notice by the Department of
739 Economic Opportunity to the Department of Revenue that the
740 applicant has been certified as the International Game Fish
741 Association World Center facility pursuant to s. 288.1169, and
742 the facility is open to the public, \$83,333 shall be distributed
743 monthly, for up to 168 months, to the applicant. This
744 distribution is subject to reduction pursuant to s. 288.1169. A
745 lump sum payment of \$999,996 shall be made, after certification
746 and before July 1, 2000.

747 e. The department shall distribute up to \$55,555 monthly
748 to each certified applicant as defined in s. 288.11631 for a
749 facility used by a single spring training franchise, or up to
750 \$111,110 monthly to each certified applicant as defined in s.
751 288.11631 for a facility used by more than one spring training
752 franchise. Monthly distributions begin 60 days after such
753 certification or July 1, 2016, whichever is later, and continue
754 for not more than 30 years, except as otherwise provided in s.

755 288.11631. A certified applicant identified in this sub-
 756 subparagraph may not receive more in distributions than expended
 757 by the applicant for the public purposes provided in s.
 758 288.11631(3).

759 f. The department shall distribute \$20 million by August 1
 760 of each fiscal year and \$8 million on the first day of each
 761 subsequent month for the remainder of the fiscal year to the
 762 State Transportation Trust Fund to be used as directed by s.
 763 339.0803.

764 7. All other proceeds must remain in the General Revenue
 765 Fund.

766 Section 9. Subsection (1) of section 220.14, Florida
 767 Statutes, is amended to read:

768 220.14 Exemption.—

769 (1) In computing a taxpayer's liability for tax under this
 770 code, \$75,000 ~~there shall be exempt from the tax \$50,000~~ of net
 771 income as defined in s. 220.12 is exempt from the tax or such
 772 lesser amount as will, without increasing the taxpayer's federal
 773 income tax liability, provide the state with an amount under
 774 this code which is equal to the maximum federal income tax
 775 credit which may be available from time to time under federal
 776 law.

777 Section 10. The amendments made by this act to s. 220.14,
 778 Florida Statutes, apply to taxable years beginning on or after
 779 January 1, 2015.

780 Section 11. Subsection (5) of section 220.183, Florida

781 Statutes, is amended to read:

782 220.183 Community contribution tax credit.—

783 (5) EXPIRATION.—The provisions of this section, except
 784 paragraph (1)(e), shall expire and be void on June 30, 2016
 785 ~~2015~~.

786 Section 12. Subsection (3) of section 220.63, Florida
 787 Statutes, is amended to read:

788 220.63 Franchise tax imposed on banks and savings
 789 associations.—

790 (3) For purposes of this part, the franchise tax base is
 791 ~~shall be~~ adjusted federal income, as defined in s. 220.13,
 792 apportioned to this state, plus nonbusiness income allocated to
 793 this state pursuant to s. 220.16, less the deduction allowed in
 794 subsection (5) and less \$75,000 ~~\$50,000~~.

795 Section 13. The amendments made by this act to s. 220.63,
 796 Florida Statutes, apply to taxable years beginning on or after
 797 January 1, 2015.

798 Section 14. Section 288.127, Florida Statutes, is created
 799 to read:

800 288.127 Qualified Television Loan Fund (QTV Fund).—

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

802 (a) "Fund administrator" means a private sector
 803 organization under contract with the department to manage and
 804 administer the QTV Fund.

805 (b) "Major broadcaster" means broadcasting organizations
 806 that include, but are not limited to, television broadcasting

807 networks, cable television, direct broadcast satellite,
808 telecommunications companies, and internet streaming or other
809 digital media platforms.

810 (c) "Private investment capital" means capital from
811 private, nongovernmental funding sources that will be coinvested
812 with the QTV Fund in segregated accounts.

813 (d) "Qualified lending partner" means a financial
814 institution, as defined in s. 655.005, selected by a fund
815 administrator with demonstrated capability in providing
816 financing to television production and specialized expertise in
817 intellectual property, tax credit programs, customary broadcast
818 license agreements, advertising inventories, and ancillary
819 revenue sources, with a combined portfolio in film, television,
820 and entertainment media of at least \$500 million.

821 (e) "Qualified television content" means series, mini-
822 series, or made-for-TV content produced by a qualified
823 production company that has in place a distribution contract
824 with a major broadcaster, under a customary broadcast license
825 agreement. The term does not include a production that contains
826 content that is obscene, as defined in s. 847.001.

827 (2) PURPOSE.—The purpose of the QTV Fund is to create a
828 public-private partnership in the form of a revolving loan fund
829 to administer a loan program for television production. The QTV
830 Fund shall be privately managed under state oversight to
831 incentivize the use of this state as a site for producing
832 qualified television content and to develop and sustain the

833 workforce and infrastructure for television content production.

834 (3) CREATION.—The Qualified Television Loan Fund is
835 created within the department. The QTV Fund shall be a public
836 fund that is privately managed by the fund administrator under
837 contract entered into with the department. The department shall
838 disburse the funds appropriated for this program to the fund
839 administrator to invest in the QTV Fund during the existence of
840 the program pursuant to this section and the contract entered
841 into between the fund administrator and the department. State
842 funds in the QTV Fund may be used only to enter into loan
843 agreements and to pay any administrative costs or other
844 authorized fees under this section.

845 (a) The QTV Fund shall be a revolving loan fund that shall
846 invest and reinvest the principal and interest of the fund in
847 accordance with s. 617.2104, in such a manner as to not subject
848 the funds to state or federal taxes and to be consistent with
849 the investment policy statement adopted by the fund
850 administrator. As the production companies repay the principal
851 and interest for the QTV Fund, the state funds shall be
852 returned, less any QTV Fund expenses, to the account to be lent
853 to subsequent borrowers.

854 (b) Funds from the QTV Fund shall be disbursed by the fund
855 administrator through a lending vehicle to make short-term loans
856 pursuant to this section.

857 (4) FUND ADMINISTRATOR.—

858 (a) The department shall contract with a fund

859 administrator by September 1, 2014, and award the contract in
860 accordance with the competitive bidding requirements in s.
861 287.057.

862 (b) The department shall select as fund administrator a
863 private sector entity that demonstrates the ability to implement
864 the program under this section and that meets the requirements
865 set forth in this section. Preference shall be given to
866 applicants that are headquartered in this state. Additional
867 consideration may be given to applicants with experience in the
868 management of economic development or job creation-related
869 funds. The qualifications for the fund administrator must
870 include, but are not limited to, the following:

871 1. A demonstrated track record of managing private sector
872 equity or debt funds in the entertainment and media industries.

873 2. The ability to demonstrate through a partnership
874 agreement that a qualified lending partner is in place, with the
875 capability of providing leverage of a minimum of 2.5 times the
876 capital amount of the QTV Fund, for financing the production
877 cost of qualified television content in the form of senior debt.

878 (c) For overseeing and administering the QTV Fund, the
879 fund administrator shall be paid an annual management fee equal
880 to 5 percent of the assets under management during the first 5
881 years and 3 percent of the assets under management after the
882 fifth year and for the remaining duration of the contract.
883 However, after the first year of the QTV Fund, the annual
884 management fee may not exceed the investment proceeds earned

885 from the fund's completed loans. The annual management fee shall
886 be paid from state funds in the QTV Fund and shall be paid in
887 advance, in equal quarterly installments. Any additional private
888 investment capital in the segregated accounts is responsible for
889 its own management fees. In addition, the fund administrator may
890 receive income or profit distribution equal to 20 percent of the
891 net income of the QTV Fund on an annual basis. Such distribution
892 may not be made from any principal funds from the original
893 appropriation.

894 (d) The fund administrator shall provide services defined
895 under this section for the duration of the QTV Fund term unless
896 removed for cause. Cause shall be further defined under the
897 contract with the fund administrator and must include, but is
898 not limited to, the engagement in fraud or other criminal acts
899 by board members, incapacity, unfitness, neglect of duty,
900 official incompetence and irresponsibility, misfeasance,
901 malfeasance, nonfeasance, or lack of performance.

902 (5) FUND ADMINISTRATOR POWERS AND DUTIES.-

903 (a) Authority to contract.-The fund administrator may
904 enter into agreements with qualified lending partners for
905 concurrent lending through the QTV Fund. A loan made by the
906 qualified lending partner must be accounted for separately from
907 the state funds or any other private investment capital. Such
908 loan shall be made as senior debt. The fund administrator may
909 raise private investment capital for mezzanine equity and other
910 equity or raise junior capital for concurrent lending through

911 the QTV Fund. However, loans from private investment capital may
912 not be made at more favorable terms and conditions than the
913 terms and conditions of the state funds in the QTV Fund. The
914 state appropriation must be maintained in a separate account
915 from any private investment capital and administered in a
916 separate legal investment entity or entities. Private investment
917 capital and loans shall be segregated from each other, and funds
918 may not be commingled.

919 (b) General duties.—The fund administrator:

920 1. Shall prudently manage the funds in the QTV Fund as a
921 revolving loan fund.

922 2. Shall contract with one or more qualified lending
923 partners.

924 3. Shall provide improvement of the credit profile of a
925 structured financial transaction for qualified production
926 companies that produce qualified television content meeting the
927 criteria in subsection (7).

928 4. May raise additional private investment capital to be
929 held in separate accounts, in addition to the leverage provided
930 by the qualified lending partner.

931 5. Shall administer the QTV Fund in accordance with this
932 part.

933 6. Shall agree to maintain the recipient's books and
934 records relating to funds received from the department according
935 to generally accepted accounting principles and in accordance
936 with the requirements of s. 215.97(7) and to make those books

937 and records available to the department for inspection upon
938 reasonable notice. The books and records must be maintained with
939 detailed records showing the use of proceeds from loans to fund
940 qualified television content.

941 7. Shall maintain its registered office in this state
942 throughout the duration of the contract.

943 (c) Financial reporting.—The fund administrator shall
944 submit to the department by February 28 each year audited
945 financial statements for the preceding tax year which are
946 audited by an independent certified public accountant after the
947 end of each year in which the fund administrator is under
948 contract with the department. In addition to providing an
949 independent opinion on the annual financial statements, such
950 audit provides a basis to verify the segregation of state funds
951 from those of any private investment capital.

952 (d) Program reporting.—The fund administrator shall submit
953 an annual report to the department by February 28 after the end
954 of each year in which the fund administrator is under contract
955 with the department. The report must include information on the
956 loans made in the preceding calendar year and must include, but
957 need not be limited to, the following:

958 1. The name of the qualified television content.

959 2. The names of the counties in which the production
960 occurred.

961 3. The number of jobs created and retained as a result of
962 the production.

963 4. The loan amounts, including the amount of private
964 investment capital and funds provided by a qualified lending
965 partner.

966 5. The loan repayment status for each loan.

967 6. The number, and amounts, of any loans with payments
968 past due.

969 7. The number, and amounts, of any loans in default.

970 8. A description of the assets securing the loans.

971 9. Other information and documentation required by the
972 department.

973 (e) Plan of accountability.—The fund administrator shall
974 submit an annual plan of accountability of economic development,
975 including a report detailing the job creation resulting from the
976 QTV Fund loans made during the current year and cumulatively
977 since the inception of the program. The fund administrator shall
978 also provide any additional information requested by the
979 department pertaining to economic development and job creation
980 in the state.

981 (f) Conflict-of-interest statement.—The fund administrator
982 shall provide a conflict-of-interest statement from its
983 governing board certifying that no board member, director,
984 employee, agent, or other person connected to or affiliated with
985 the fund administrator is receiving or will receive any type of
986 compensation or remuneration from a production company that has
987 received or will receive funds from the loan program or from a
988 qualified lending partner. The department may waive this

989 requirement for good cause shown.

990 (6) LOAN STRUCTURE.—

991 (a) The QTV Fund may make loans to production companies to
992 fund production costs or provide improvement of the credit
993 profile of a structured financial transaction for qualified
994 television content that meets the criteria requirements of
995 subsection (7). To make a loan, the fund administrator shall
996 take into consideration the types of eligible collateral, the
997 credit worthiness of the project, the producer's track record,
998 the possibility that the project will encourage, enhance, or
999 create economic benefits, and the extent to which assistance
1000 would foster innovative public-private partnerships and attract
1001 private debt or equity investment.

1002 (b) The QTV Fund loan package shall be secured by
1003 contractual and predictable sources of repayment such as
1004 domestic and international broadcaster license agreements, tax
1005 credits, and other ancillary revenues that are derived from
1006 media content rights. Unsecured loans may not be made.

1007 (c) The loans shall be made on the basis of a second lien
1008 or primary security rights on the media assets listed in
1009 paragraph (b).

1010 (d) The QTV Fund shall provide funding only in conjunction
1011 with senior loans provided by a qualified lending partner. Loans
1012 from the QTV Fund may be subordinated to senior debt from the
1013 qualified lending partner and may not exceed 30 percent of the
1014 total production funding cost of any particular project.

1015 (e) The production company's repayment of any loan shall
1016 be in accordance with the broadcast license agreement and the
1017 delivery of qualified television content to the major
1018 broadcaster and shall be within 60 days after such delivery.

1019 (f) Loans made by the QTV Fund may not exceed 36 months in
1020 duration, except for extenuating circumstances for which the
1021 fund administrator may grant an extension upon making written
1022 findings to the department specifying the conditions requiring
1023 the extension.

1024 (g) With the exception of funds appropriated to the
1025 department for the loan program, the credit of the state may not
1026 be pledged. The state shall not be liable or obligated in any
1027 way for claims against the QTV Fund or against the qualified
1028 lending partner.

1029 (7) QUALIFIED TELEVISION CONTENT CRITERIA.—The fund
1030 administrator must consider at a minimum the following criteria
1031 for evaluating the qualifying television content:

1032 (a) The content is intended for broadcast by a major
1033 broadcaster on a major network, cable, or streaming channel.

1034 (b) The content is produced in this state, or a minimum of
1035 80 percent of the production budget must be spent in this state.
1036 This requirement may be amended by the fund administrator upon
1037 notice to the department. Such notice must include a specific
1038 justification for the change and must be transmitted to the
1039 department in writing. The department has 10 business days to
1040 object to the change. If the department does not object to the

1041 change within 10 business days, the change is deemed acceptable
1042 by the department, and the fund administrator may grant the
1043 amendment to the requirement in this paragraph.

1044 (c) If the content is a series, there is a programming
1045 order for at least 13 episodes. This requirement may be amended
1046 by the fund administrator upon notice to the department. Such
1047 notice must include a specific justification for the change and
1048 must be transmitted to the department in writing. The department
1049 has 10 business days to object to the change. If the department
1050 does not object to the change within 10 business days, the
1051 change is deemed acceptable by the department, and the fund
1052 administrator may grant the amendment to the requirement in this
1053 paragraph.

1054 (d) The producer must have a contract in place with a
1055 major broadcaster to acquire content programming under a
1056 customary broadcast license agreement and the contract must
1057 cover at least 60 percent of the budget.

1058 (e) The producer must retain a foreign sales agent and
1059 must be able to provide the fund administrator with the foreign
1060 sales agent's official estimates of foreign and ancillary sales.

1061 (f) The project must be bonded and secured by an industry-
1062 approved completion guarantor if the production cost per episode
1063 exceeds \$1 million. This requirement may be waived if the loan
1064 applicant provides the fund administrator with evidence of
1065 adequate structure to protect the state's funds.

1066 (8) AUDITOR GENERAL REPORT.—The Auditor General shall

1067 conduct an operational audit, as defined in s. 11.45, of the QTV
 1068 Fund and fund administrator. The scope of review must include,
 1069 but is not limited to, internal controls evaluations, internal
 1070 audit functions, reporting and performance requirements for the
 1071 use of the funds, and compliance with state and federal law. The
 1072 fund administrator shall provide to the Auditor General any
 1073 detail or supplemental data required.

1074 (9) RULEMAKING AUTHORITY.—The department may adopt rules
 1075 to administer this section.

1076 (10) EXPIRATION.—This section expires December 31, 2024,
 1077 at which point all funds remaining in the QTV Fund shall revert
 1078 to the General Revenue Fund.

1079 (11) EMERGENCY RULES.—

1080 (a) The executive director of the department is
 1081 authorized, and all conditions are deemed met, to adopt
 1082 emergency rules pursuant to ss. 120.536(1) and 120.54(4) for the
 1083 purpose of implementing this section.

1084 (b) Notwithstanding any other law, the emergency rules
 1085 adopted pursuant to paragraph (a) remain in effect for 6 months
 1086 after adoption and may be renewed during the pendency of
 1087 procedures to adopt permanent rules addressing the subject of
 1088 the emergency rules.

1089 (c) This subsection expires October 1, 2015.

1090 Section 15. Paragraph (c) of subsection (3) of section
 1091 288.9914, Florida Statutes, is amended to read:

1092 288.9914 Certification of qualified investments;

1093 investment issuance reporting.—

1094 (3) REVIEW.—

1095 (c) The department may not approve a cumulative amount of
 1096 qualified investments that may result in the claim of more than
 1097 \$227.55 ~~\$178.8~~ million in tax credits during the existence of
 1098 the program or more than \$36.6 million in tax credits in a
 1099 single state fiscal year. However, the potential for a taxpayer
 1100 to carry forward an unused tax credit may not be considered in
 1101 calculating the annual limit.

1102 Section 16. Section 339.0803, Florida Statutes, is created
 1103 to read:

1104 339.0803 Funding for strategic and regionally significant
 1105 transportation projects.—Funds deposited into the State
 1106 Transportation Trust Fund pursuant to s. 212.20(6)(d)6.f. must
 1107 be used annually, first as set forth in subsection (1), and then
 1108 as set forth in subsection (2), notwithstanding any other
 1109 provision of law.

1110 (1) Beginning in the 2014-2015 fiscal year and in each
 1111 fiscal year thereafter, \$85 million shall be used annually for
 1112 transportation projects within this state for existing or
 1113 planned strategic transportation projects that connect major
 1114 markets within this state or between this state and other
 1115 states, focus on job creation, and increase this state's
 1116 viability in the national and global markets.

1117 (2) Beginning in the 2014-2015 fiscal year and in each
 1118 fiscal year thereafter, \$15 million shall be used annually for

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1119 regionally significant transportation projects that support this
1120 state's economic regions and provide connectivity to and through
1121 rural areas. To be eligible for funding under this subsection,
1122 projects must be production-ready in the 5-year work program
1123 developed pursuant to s. 339.135. Funds required to be used
1124 under this subsection may be used to provide up to 75 percent of
1125 project costs for eligible projects. Preference shall be given
1126 to projects that have been identified as regionally significant
1127 in accordance with s. 339.155(4) (c), (d), and (e) and that have
1128 provided an increased level of non-state match.

1129 Section 17. Subsection (6) of section 624.5105, Florida
1130 Statutes, is amended to read:

1131 624.5105 Community contribution tax credit; authorization;
1132 limitations; eligibility and application requirements;
1133 administration; definitions; expiration.—

1134 (6) EXPIRATION.—The provisions of this section, except
1135 paragraph (1) (e), shall expire and be void on June 30, 2016
1136 2015.

1137 Section 18. Sales tax holiday for Energy Star and
1138 WaterSense products.—

1139 (1) The tax levied under chapter 212, Florida Statutes,
1140 may not be collected during the period from 12:01 a.m. on
1141 September 19, 2014, through 11:59 p.m. on September 21, 2014, on
1142 the first \$1,500 of the sale price of a new Energy Star product
1143 or WaterSense product. However, a person is limited to one
1144 purchase of each specific type of Energy Star or WaterSense

1145 product listed in paragraph (2) (a) or paragraph (2) (b) with a
 1146 sales price of \$500 or more. A second or subsequent purchase of
 1147 a specific type of Energy Star product or WaterSense product
 1148 with a sales price of \$500 or more is subject to tax.

1149 (2) As used in this section, the term:

1150 (a) "Energy Star product" means a room air conditioner,
 1151 air purifier, ceiling fan, clothes washer, clothes dryer,
 1152 dehumidifier, dishwasher, freezer, refrigerator, water heater,
 1153 swimming pool pump, or package of light bulbs that is designated
 1154 by the United States Environmental Protection Agency and the
 1155 United States Department of Energy as meeting or exceeding each
 1156 agency's requirements under the Energy Star program and that is
 1157 affixed with an Energy Star label.

1158 (b) "WaterSense product" means a bathroom sink faucet,
 1159 faucet accessory, high-efficiency toilet or urinal, showerhead,
 1160 or weather or sensor-based irrigation controller that is
 1161 recognized as water efficient by the WaterSense program
 1162 sponsored by the United States Environmental Protection Agency
 1163 and that is affixed with a WaterSense label.

1164 (3) The Department of Revenue may, and all conditions are
 1165 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
 1166 and 120.54, Florida Statutes, to administer this section.

1167 Section 19. Physical fitness admissions tax suspension.—

1168 (1) The tax levied under s. 212.04, Florida Statutes, may
 1169 not be collected during the period from 12:01 a.m. on September
 1170 1, 2014, through 11:59 p.m. on September 8, 2014, on the sale of

1171 athletic, exercise, and physical fitness facility memberships by
 1172 a health studio registered under ss. 501.012-501.019, Florida
 1173 Statutes.

1174 (2) The Department of Revenue may, and all conditions are
 1175 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
 1176 and 120.54, Florida Statutes, to administer this section.

1177 Section 20. (1) The tax levied under chapter 212, Florida
 1178 Statutes, may not be collected during the period from 12:01 a.m.
 1179 on August 1, 2014, through 11:59 p.m. on August 3, 2014, on the
 1180 sale of:

1181 (a) Clothing, wallets, or bags, including handbags,
 1182 backpacks, fanny packs, and diaper bags, but excluding
 1183 briefcases, suitcases, and other garment bags, having a sales
 1184 price of \$100 or less per item. As used in this paragraph, the
 1185 term "clothing" means:

1186 1. Any article of wearing apparel intended to be worn on
 1187 or about the human body, excluding watches, watchbands, jewelry,
 1188 umbrellas, and handkerchiefs; and

1189 2. All footwear, excluding skis, swim fins, roller blades,
 1190 and skates.

1191 (b) School supplies having a sales price of \$15 or less
 1192 per item. As used in this paragraph, the term "school supplies"
 1193 means pens, pencils, erasers, crayons, notebooks, notebook
 1194 filler paper, legal pads, binders, lunch boxes, construction
 1195 paper, markers, folders, poster board, composition books, poster
 1196 paper, scissors, cellophane tape, glue or paste, rulers,

1197 computer disks, protractors, compasses, and calculators.

1198 (2) The tax levied under chapter 212, Florida Statutes,
 1199 may not be collected during the period from 12:01 a.m. on August
 1200 1, 2014, through 11:59 p.m. on August 3, 2014, on the first \$750
 1201 of the sales price of personal computers or personal computer-
 1202 related accessories purchased for noncommercial home or personal
 1203 use. As used in this subsection, the term:

1204 (a) "Personal computers" includes electronic book readers,
 1205 laptops, desktops, handhelds, tablets, and tower computers. The
 1206 term does not include cellular telephones, video game consoles,
 1207 digital media receivers, or devices that are not primarily
 1208 designed to process data.

1209 (b) "Personal computer-related accessories" includes
 1210 keyboards, mice, personal digital assistants, monitors, other
 1211 peripheral devices, modems, routers, and nonrecreational
 1212 software, regardless of whether the accessories are used in
 1213 association with a personal computer base unit. The term does
 1214 not include furniture or systems, devices, software, or
 1215 peripherals designed or intended primarily for recreational use.

1216 (c) "Monitors" does not include devices that have a
 1217 television tuner.

1218 (3) The tax exemptions provided in this section do not
 1219 apply to sales within a theme park or entertainment complex as
 1220 defined in s. 509.013(9), Florida Statutes, within a public
 1221 lodging establishment as defined in s. 509.013(4), Florida
 1222 Statutes, or within an airport as defined in s. 330.27(2),

1223 Florida Statutes.

1224 (4) The Department of Revenue may, and all conditions are
 1225 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
 1226 and 120.54, Florida Statutes, to administer this section.

1227 Section 21. (1) The tax levied under chapter 212, Florida
 1228 Statutes, may not be collected during the period from 12:01 a.m.
 1229 on June 1, 2014, through 11:59 p.m. on June 12, 2014, on the
 1230 sale of:

1231 (a) A portable self-powered light source selling for \$20
 1232 or less.

1233 (b) A portable self-powered radio, two-way radio, or
 1234 weatherband radio selling for \$50 or less.

1235 (c) A tarpaulin or other flexible waterproof sheeting
 1236 selling for \$50 or less.

1237 (d) A self-contained first-aid kit selling for \$30 or
 1238 less.

1239 (e) A ground anchor system or tie-down kit selling for \$50
 1240 or less.

1241 (f) A gas or diesel fuel tank selling for \$25 or less.

1242 (g) A package of AA-cell, C-cell, D-cell, 6-volt, or 9-
 1243 volt batteries, excluding automobile and boat batteries, selling
 1244 for \$30 or less.

1245 (h) A nonelectric food storage cooler selling for \$30 or
 1246 less.

1247 (i) A portable generator used to provide light or
 1248 communications or preserve food in the event of a power outage

1249 selling for \$750 or less.

1250 (j) Reusable ice selling for \$10 or less.

1251 (2) The Department of Revenue may, and all conditions are
1252 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
1253 and 120.54, Florida Statutes, to administer this section.

1254 Section 22. (1) For fiscal year 2014-2015, the sum of \$20
1255 million of nonrecurring funds is appropriated from the General
1256 Revenue Fund to the Economic Development Trust Fund of the
1257 Department of Economic Opportunity for the purpose of making
1258 disbursements in accordance with s. 288.127(3), Florida
1259 Statutes.

1260 (2) For fiscal year 2014-2015, the sum of \$43,941 of
1261 nonrecurring funds is appropriated from the General Revenue Fund
1262 to the Department of Revenue for the purpose of administering
1263 section 18 of this act.

1264 (3) For fiscal year 2013-2014, the sum of \$223,048 of
1265 nonrecurring funds is appropriated from the General Revenue Fund
1266 to the Department of Revenue for the purpose of administering
1267 section 20 of this act. On June 30, 2014, the unexpended balance
1268 of this appropriation shall revert to the General Revenue Fund
1269 and be reappropriated for the same purpose for fiscal year 2014-
1270 2015.

1271 (4) For fiscal year 2013-2014, the sum of \$280,912 of
1272 nonrecurring funds is appropriated from the General Revenue Fund
1273 to the Department of Revenue for the purpose of administering
1274 section 21 of this act. On June 30, 2014, the unexpended balance

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1275 of this appropriation shall revert to the General Revenue Fund
1276 and be reappropriated for the same purpose for fiscal year 2014-
1277 2015.

1278 Section 23. Except as otherwise expressly provided in this
1279 act, this act shall take effect July 1, 2014.