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576-01690-15

Proposed Committee Substitute by the Committee on Appropriations  
(Appropriations Subcommittee on Transportation, Tourism, and  
Economic Development)

A bill to be entitled

An act relating to the community contribution tax credit program; amending s. 212.08, F.S.; defining terms; expanding the community contribution tax credit against the sales and use tax for contributions made to eligible sponsors of specified projects to include contributions made to eligible sponsors of housing projects for persons with certain special needs; extending the expiration date applicable to the granting of such credit; amending s. 220.03, F.S.; redefining the term "project"; extending the expiration date applicable to the definition; amending s. 220.183, F.S.; expanding the community contribution tax credit against the corporate income tax for contributions made to eligible sponsors of specified projects to include contributions made to eligible sponsors of housing projects for persons with certain special needs; extending the expiration date applicable to the granting of such credit; amending s. 624.5105, F.S.; expanding the community contribution tax credit against the insurance premium tax for contributions made to eligible sponsors of specified projects to include contributions made to eligible sponsors of housing projects for persons with certain special needs; extending the expiration date applicable to the granting of such credit; providing



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27 an effective date.

28

29 Be It Enacted by the Legislature of the State of Florida:

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31 Section 1. Paragraph (p) of subsection (5) of section  
32 212.08, Florida Statutes, is amended to read:

33 212.08 Sales, rental, use, consumption, distribution, and  
34 storage tax; specified exemptions.—The sale at retail, the  
35 rental, the use, the consumption, the distribution, and the  
36 storage to be used or consumed in this state of the following  
37 are hereby specifically exempt from the tax imposed by this  
38 chapter.

39 (5) EXEMPTIONS; ACCOUNT OF USE.—

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

41 1. Authorization.—Persons who are registered with the  
42 department under s. 212.18 to collect or remit sales or use tax  
43 and who make donations to eligible sponsors are eligible for tax  
44 credits against their state sales and use tax liabilities as  
45 provided in this paragraph:

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

48 b. The credit shall be granted as a refund against state  
49 sales and use taxes reported on returns and remitted in the 12  
50 months preceding the date of application to the department for  
51 the credit as required in sub-subparagraph 3.c. If the annual  
52 credit is not fully used through such refund because of  
53 insufficient tax payments during the applicable 12-month period,  
54 the unused amount may be included in an application for a refund  
55 made pursuant to sub-subparagraph 3.c. in subsequent years



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56 against the total tax payments made for such year. Carryover  
57 credits may be applied for a 3-year period without regard to any  
58 time limitation that would otherwise apply under s. 215.26.

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

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

64 e. The total amount of tax credits which may be granted for  
65 all programs approved under this paragraph, s. 220.183, and s.  
66 624.5105 is \$18.4 million annually for projects that provide  
67 housing homeownership opportunities for persons with special  
68 needs or homeownership opportunities for low-income households  
69 or very-low-income households ~~as these terms are defined in s.~~  
70 ~~420.9071~~ and \$3.5 million annually for all other projects. As  
71 used in this paragraph, the term "person with special needs" has  
72 the same meaning as in s. 420.0004 and the terms "low-income  
73 person," "low-income household," "very-low-income person," and  
74 "very-low-income household" have the same meaning as in s.  
75 420.9071.

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

79 2. Eligibility requirements.—

80 a. A community contribution by a person must be in the  
81 following form:

82 (I) Cash or other liquid assets;

83 (II) Real property;

84 (III) Goods or inventory; or



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85 (IV) Other physical resources identified by the Department  
86 of Economic Opportunity.

87 b. All community contributions must be reserved exclusively  
88 for use in a project. As used in this sub-subparagraph, the term  
89 "project" means activity undertaken by an eligible sponsor which  
90 is designed to construct, improve, or substantially rehabilitate  
91 housing that is affordable to low-income households or very-low-  
92 income households ~~as these terms are defined in s. 420.9071;~~  
93 designed to provide housing opportunities for persons with  
94 special needs; designed to provide commercial, industrial, or  
95 public resources and facilities; or designed to improve  
96 entrepreneurial and job-development opportunities for low-income  
97 persons. A project may be the investment necessary to increase  
98 access to high-speed broadband capability in rural communities  
99 with enterprise zones, including projects that result in  
100 improvements to communications assets that are owned by a  
101 business. A project may include the provision of museum  
102 educational programs and materials that are directly related to  
103 a project approved between January 1, 1996, and December 31,  
104 1999, and located in an enterprise zone designated pursuant to  
105 s. 290.0065. This paragraph does not preclude projects that  
106 propose to construct or rehabilitate housing for low-income  
107 households or very-low-income households on scattered sites or  
108 housing opportunities for persons with special needs. With  
109 respect to housing, contributions may be used to pay the  
110 following eligible special needs, low-income, and very-low-  
111 income housing-related activities:

112 (I) Project development impact and management fees for  
113 special needs, low-income, or very-low-income housing projects;



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114 (II) Down payment and closing costs for persons with  
115 special needs, low-income persons, and very-low-income persons,  
116 ~~as those terms are defined in s. 420.9071;~~

117 (III) Administrative costs, including housing counseling  
118 and marketing fees, not to exceed 10 percent of the community  
119 contribution, directly related to special needs, low-income, or  
120 very-low-income projects; and

121 (IV) Removal of liens recorded against residential property  
122 by municipal, county, or special district local governments if  
123 satisfaction of the lien is a necessary precedent to the  
124 transfer of the property to a low-income person or very-low-  
125 income person, ~~as those terms are defined in s. 420.9071,~~ for  
126 the purpose of promoting home ownership. Contributions for lien  
127 removal must be received from a nonrelated third party.

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

130 (I) A community action program;

131 (II) A nonprofit community-based development organization  
132 whose mission is the provision of housing for persons with  
133 specials needs, low-income households, or very-low-income  
134 households or increasing entrepreneurial and job-development  
135 opportunities for low-income persons;

136 (III) A neighborhood housing services corporation;

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

138 (V) A community redevelopment agency created under s.  
139 163.356;

140 (VI) A historic preservation district agency or  
141 organization;

142 (VII) A regional workforce board;



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143 (VIII) A direct-support organization as provided in s.  
144 1009.983;

145 (IX) An enterprise zone development agency created under s.  
146 290.0056;

147 (X) A community-based organization incorporated under  
148 chapter 617 which is recognized as educational, charitable, or  
149 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code  
150 and whose bylaws and articles of incorporation include  
151 affordable housing, economic development, or community  
152 development as the primary mission of the corporation;

153 (XI) Units of local government;

154 (XII) Units of state government; or

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

157

158 A contributing person may not have a financial interest in the  
159 eligible sponsor.

160 d. The project must be located in an area designated an  
161 enterprise zone or a Front Porch Florida Community, unless the  
162 project increases access to high-speed broadband capability for  
163 rural communities that have enterprise zones but is physically  
164 located outside the designated rural zone boundaries. Any  
165 project designed to construct or rehabilitate housing for low-  
166 income households or very-low-income households or housing  
167 opportunities for persons with special needs ~~as those terms are~~  
168 ~~defined in s. 420.9071~~ is exempt from the area requirement of  
169 this sub-subparagraph.

170 e.(I) If, during the first 10 business days of the state  
171 fiscal year, eligible tax credit applications for projects that



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172 provide housing opportunities for persons with special needs or  
173 homeownership opportunities for low-income households or very-  
174 low-income households ~~as those terms are defined in s. 420.9071~~  
175 are received for less than the annual tax credits available for  
176 those projects, the Department of Economic Opportunity shall  
177 grant tax credits for those applications and grant remaining tax  
178 credits on a first-come, first-served basis for subsequent  
179 eligible applications received before the end of the state  
180 fiscal year. If, during the first 10 business days of the state  
181 fiscal year, eligible tax credit applications for projects that  
182 provide housing opportunities for persons with special needs or  
183 homeownership opportunities for low-income households or very-  
184 low-income households ~~as those terms are defined in s. 420.9071~~  
185 are received for more than the annual tax credits available for  
186 those projects, the Department of Economic Opportunity shall  
187 grant the tax credits for those applications as follows:

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

192 (B) If tax credit applications submitted for approved  
193 projects of an eligible sponsor exceed \$200,000 in total, the  
194 amount of tax credits granted pursuant to sub-sub-sub-  
195 subparagraph (A) shall be subtracted from the amount of  
196 available tax credits, and the remaining credits shall be  
197 granted to each approved tax credit application on a pro rata  
198 basis.

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



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201 than those that provide housing opportunities for persons with  
202 special needs or homeownership opportunities for low-income  
203 households or very-low-income households ~~as those terms are~~  
204 ~~defined in s. 420.9071~~ are received for less than the annual tax  
205 credits available for those projects, the Department of Economic  
206 Opportunity shall grant tax credits for those applications and  
207 shall grant remaining tax credits on a first-come, first-served  
208 basis for subsequent eligible applications received before the  
209 end of the state fiscal year. If, during the first 10 business  
210 days of the state fiscal year, eligible tax credit applications  
211 for projects other than those that provide housing opportunities  
212 for persons with special needs or homeownership opportunities  
213 for low-income households or very-low-income households ~~as those~~  
214 ~~terms are defined in s. 420.9071~~ are received for more than the  
215 annual tax credits available for those projects, the Department  
216 of Economic Opportunity shall grant the tax credits for those  
217 applications on a pro rata basis.

218 3. Application requirements.—

219 a. An ~~Any~~ eligible sponsor seeking to participate in this  
220 program must submit a proposal to the Department of Economic  
221 Opportunity which sets forth the name of the sponsor, a  
222 description of the project, and the area in which the project is  
223 located, together with such supporting information as is  
224 prescribed by rule. The proposal must also contain a resolution  
225 from the local governmental unit in which the project is located  
226 certifying that the project is consistent with local plans and  
227 regulations.

228 b. A ~~Any~~ person seeking to participate in this program must  
229 submit an application for tax credit to the Department of





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230 Economic Opportunity which sets forth the name of the sponsor, a  
231 description of the project, and the type, value, and purpose of  
232 the contribution. The sponsor shall verify, in writing, the  
233 terms of the application and indicate its receipt of the  
234 contribution, and such verification must accompany the  
235 application for tax credit. The person must submit a separate  
236 tax credit application to the Department of Economic Opportunity  
237 for each individual contribution that it makes to each  
238 individual project.

239 c. A ~~Any~~ person who has received notification from the  
240 Department of Economic Opportunity that a tax credit has been  
241 approved must apply to the department to receive the refund.  
242 Application must be made on the form prescribed for claiming  
243 refunds of sales and use taxes and be accompanied by a copy of  
244 the notification. A person may submit only one application for  
245 refund to the department within a 12-month period.

246 4. Administration.—

247 a. The Department of Economic Opportunity may adopt rules  
248 necessary to administer this paragraph, including rules for the  
249 approval or disapproval of proposals by a person.

250 b. The decision of the Department of Economic Opportunity  
251 must be in writing, and, if approved, the notification shall  
252 state the maximum credit allowable to the person. Upon approval,  
253 the Department of Economic Opportunity shall transmit a copy of  
254 the decision to the department.

255 c. The Department of Economic Opportunity shall  
256 periodically monitor all projects in a manner consistent with  
257 available resources to ensure that resources are used in  
258 accordance with this paragraph; however, each project must be



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259 reviewed at least once every 2 years.

260 d. The Department of Economic Opportunity shall, in  
261 consultation with the statewide and regional housing and  
262 financial intermediaries, market the availability of the  
263 community contribution tax credit program to community-based  
264 organizations.

265 5. Expiration.—This paragraph expires June 30, 2025 ~~2016~~;  
266 however, any accrued credit carryover that is unused on that  
267 date may be used until the expiration of the 3-year carryover  
268 period for such credit.

269 Section 2. Paragraph (t) of subsection (1) of section  
270 220.03, Florida Statutes, is amended to read:

271 220.03 Definitions.—

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

276 (t) "Project" means any activity undertaken by an eligible  
277 sponsor, as defined in s. 220.183(2)(c), which is designed to  
278 construct, improve, or substantially rehabilitate housing that  
279 is affordable to low-income or very-low-income households as  
280 defined in s. 420.9071(19) and (28); designed to provide housing  
281 opportunities for persons with special needs as defined in s.  
282 420.0004; designed to provide commercial, industrial, or public  
283 resources and facilities; or designed to improve entrepreneurial  
284 and job-development opportunities for low-income persons. A  
285 project may be the investment necessary to increase access to  
286 high-speed broadband capability in rural communities with  
287 enterprise zones, including projects that result in improvements



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288 to communications assets that are owned by a business. A project  
289 may include the provision of museum educational programs and  
290 materials that are directly related to any project approved  
291 between January 1, 1996, and December 31, 1999, and located in  
292 an enterprise zone designated pursuant to s. 290.0065. This  
293 paragraph does not preclude projects that propose to construct  
294 or rehabilitate low-income or very-low-income housing on  
295 scattered sites or housing opportunities for persons with  
296 special needs as defined in s. 420.0004. With respect to  
297 housing, contributions may be used to pay the following eligible  
298 project-related activities:

- 299 1. Project development, impact, and management fees for  
300 special needs, low-income, or very-low-income housing projects;  
301 2. Down payment and closing costs for eligible persons, as  
302 defined in s. 420.9071(19) and (28);  
303 3. Administrative costs, including housing counseling and  
304 marketing fees, not to exceed 10 percent of the community  
305 contribution, directly related to special needs, low-income, or  
306 very-low-income projects; and  
307 4. Removal of liens recorded against residential property  
308 by municipal, county, or special-district local governments when  
309 satisfaction of the lien is a necessary precedent to the  
310 transfer of the property to an eligible person, as defined in s.  
311 420.9071(19) and (28), for the purpose of promoting home  
312 ownership. Contributions for lien removal must be received from  
313 a nonrelated third party.

314  
315 The provisions of this paragraph shall expire and be void on  
316 June 30, 2025 ~~2015~~.



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317 Section 3. Paragraph (c) of subsection (1), paragraphs (b),  
318 (c), and (d) of subsection (2), and subsection (5) of section  
319 220.183, Florida Statutes, are amended to read:

320 220.183 Community contribution tax credit.—

321 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX  
322 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM  
323 SPENDING.—

324 (c) The total amount of tax credit which may be granted for  
325 all programs approved under this section, s. 212.08(5)(p), and  
326 s. 624.5105 is \$18.4 million annually for projects that provide  
327 housing opportunities for persons with special needs as defined  
328 in s. 420.0004 and homeownership opportunities for low-income  
329 households or very-low-income households as defined in s.  
330 420.9071 and \$3.5 million annually for all other projects.

331 (2) ELIGIBILITY REQUIREMENTS.—

332 (b)1. All community contributions must be reserved  
333 exclusively for use in projects as defined in s. 220.03(1)(t).

334 2. If, during the first 10 business days of the state  
335 fiscal year, eligible tax credit applications for projects that  
336 provide housing opportunities for persons with special needs as  
337 defined in s. 420.0004 or homeownership opportunities for low-  
338 income or very-low-income households as defined in s.  
339 420.9071(19) and (28) are received for less than the annual tax  
340 credits available for those projects, the Department of Economic  
341 Opportunity shall grant tax credits for those applications and  
342 shall grant remaining tax credits on a first-come, first-served  
343 basis for any subsequent eligible applications received before  
344 the end of the state fiscal year. If, during the first 10  
345 business days of the state fiscal year, eligible tax credit



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346 applications for projects that provide housing opportunities for  
347 persons with special needs as defined in s. 420.0004 or  
348 homeownership opportunities for low-income or very-low-income  
349 households as defined in s. 420.9071(19) and (28) are received  
350 for more than the annual tax credits available for those  
351 projects, the Department of Economic Opportunity shall grant the  
352 tax credits for those applications as follows:

353 a. If tax credit applications submitted for approved  
354 projects of an eligible sponsor do not exceed \$200,000 in total,  
355 the credit shall be granted in full if the tax credit  
356 applications are approved.

357 b. If tax credit applications submitted for approved  
358 projects of an eligible sponsor exceed \$200,000 in total, the  
359 amount of tax credits granted under sub-subparagraph a. shall be  
360 subtracted from the amount of available tax credits, and the  
361 remaining credits shall be granted to each approved tax credit  
362 application on a pro rata basis.

363 3. If, during the first 10 business days of the state  
364 fiscal year, eligible tax credit applications for projects other  
365 than those that provide housing opportunities for persons with  
366 special needs as defined in s. 420.0004 or homeownership  
367 opportunities for low-income or very-low-income households as  
368 defined in s. 420.9071(19) and (28) are received for less than  
369 the annual tax credits available for those projects, the  
370 Department of Economic Opportunity shall grant tax credits for  
371 those applications and shall grant remaining tax credits on a  
372 first-come, first-served basis for any subsequent eligible  
373 applications received before the end of the state fiscal year.  
374 If, during the first 10 business days of the state fiscal year,



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375 eligible tax credit applications for projects other than those  
376 that provide housing opportunities for persons with special  
377 needs as defined in s. 420.0004 or homeownership opportunities  
378 for low-income or very-low-income households as defined in s.  
379 420.9071(19) and (28) are received for more than the annual tax  
380 credits available for those projects, the Department of Economic  
381 Opportunity shall grant the tax credits for those applications  
382 on a pro rata basis.

383 (c) The project must be undertaken by an "eligible  
384 sponsor," defined here as:

- 385 1. A community action program;
- 386 2. A nonprofit community-based development organization  
387 whose mission is the provision of housing for persons with  
388 special needs or low-income or very-low-income households or  
389 increasing entrepreneurial and job-development opportunities for  
390 low-income persons;
- 391 3. A neighborhood housing services corporation;
- 392 4. A local housing authority, created pursuant to chapter  
393 421;
- 394 5. A community redevelopment agency, created pursuant to s.  
395 163.356;
- 396 6. A historic preservation district agency or organization;
- 397 7. A regional workforce board;
- 398 8. A direct-support organization as provided in s.  
399 1009.983;
- 400 9. An enterprise zone development agency created pursuant  
401 to s. 290.0056;
- 402 10. A community-based organization incorporated under  
403 chapter 617 which is recognized as educational, charitable, or



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404 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code  
405 and whose bylaws and articles of incorporation include  
406 affordable housing, economic development, or community  
407 development as the primary mission of the corporation;

408 11. Units of local government;

409 12. Units of state government; or

410 13. Such other agency as the Department of Economic  
411 Opportunity may, from time to time, designate by rule.

412

413 In no event shall a contributing business firm have a financial  
414 interest in the eligible sponsor.

415 (d) The project shall be located in an area designated as  
416 an enterprise zone or a Front Porch Florida Community. Any  
417 project designed to construct or rehabilitate housing for low-  
418 income or very-low-income households as defined in s.

419 420.9071(19) and (28) or provide housing opportunities for  
420 persons with special needs as defined in s. 420.0004 is exempt

421 from the area requirement of this paragraph. This section does  
422 not preclude projects that propose to construct or rehabilitate  
423 housing for low-income or very-low-income households on  
424 scattered sites or provide housing opportunities for persons  
425 with special needs. Any project designed to provide increased  
426 access to high-speed broadband capabilities which includes  
427 coverage of a rural enterprise zone may locate the project's  
428 infrastructure in any area of a rural county.

429 (5) EXPIRATION.—The provisions of this section, except  
430 paragraph (1)(e), expire and are void on June 30, 2025 ~~2016~~.

431 Section 4. Paragraph (c) of subsection (1), paragraphs (d)  
432 and (e) of subsection (2), and subsection (6) of section



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433 624.5105, Florida Statutes, are amended to read:

434 624.5105 Community contribution tax credit; authorization;  
435 limitations; eligibility and application requirements;  
436 administration; definitions; expiration.—

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

438 (c) The total amount of tax credit which may be granted for  
439 all programs approved under this section and ss. 212.08(5)(p)  
440 and 220.183 is \$18.4 million annually for projects that provide  
441 housing opportunities for persons with special needs as defined  
442 in s. 420.0004 or homeownership opportunities for low-income or  
443 very-low-income households as defined in s. 420.9071 and \$3.5  
444 million annually for all other projects.

445 (2) ELIGIBILITY REQUIREMENTS.—

446 (d) The project shall be located in an area designated as  
447 an enterprise zone or a Front Porch Community. Any project  
448 designed to provide housing opportunities for persons with  
449 special needs as defined in s. 420.0004 or ~~designed~~ to construct  
450 or rehabilitate housing for low-income or very-low-income  
451 households as defined in s. 420.9071(19) and (28) is exempt from  
452 the area requirement of this paragraph.

453 (e)1. If, during the first 10 business days of the state  
454 fiscal year, eligible tax credit applications for projects that  
455 provide housing opportunities for persons with special needs as  
456 defined in s. 420.0004 or ~~provide~~ homeownership opportunities  
457 for low-income or very-low-income households as defined in s.  
458 420.9071(19) and (28) are received for less than the annual tax  
459 credits available for those projects, the Department of Economic  
460 Opportunity shall grant tax credits for those applications and  
461 shall grant remaining tax credits on a first-come, first-served





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462 basis for any subsequent eligible applications received before  
463 the end of the state fiscal year. If, during the first 10  
464 business days of the state fiscal year, eligible tax credit  
465 applications for projects that provide housing opportunities for  
466 persons with special needs as defined in s. 420.0004 or provide  
467 homeownership opportunities for low-income or very-low-income  
468 households as defined in s. 420.9071(19) and (28) are received  
469 for more than the annual tax credits available for those  
470 projects, the Department of Economic Opportunity shall grant the  
471 tax credits for those applications as follows:

472 a. If tax credit applications submitted for approved  
473 projects of an eligible sponsor do not exceed \$200,000 in total,  
474 the credits shall be granted in full if the tax credit  
475 applications are approved.

476 b. If tax credit applications submitted for approved  
477 projects of an eligible sponsor exceed \$200,000 in total, the  
478 amount of tax credits granted under sub-subparagraph a. shall be  
479 subtracted from the amount of available tax credits, and the  
480 remaining credits shall be granted to each approved tax credit  
481 application on a pro rata basis.

482 2. If, during the first 10 business days of the state  
483 fiscal year, eligible tax credit applications for projects other  
484 than those that provide housing opportunities for persons with  
485 special needs as defined in s. 420.0004 or provide homeownership  
486 opportunities for low-income or very-low-income households as  
487 defined in s. 420.9071(19) and (28) are received for less than  
488 the annual tax credits available for those projects, the  
489 Department of Economic Opportunity shall grant tax credits for  
490 those applications and shall grant remaining tax credits on a



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491 first-come, first-served basis for any subsequent eligible  
492 applications received before the end of the state fiscal year.  
493 If, during the first 10 business days of the state fiscal year,  
494 eligible tax credit applications for projects other than those  
495 that provide housing opportunities for persons with special  
496 needs as defined in s. 420.0004 or provide homeownership  
497 opportunities for low-income or very-low-income households as  
498 defined in s. 420.9071(19) and (28) are received for more than  
499 the annual tax credits available for those projects, the  
500 Department of Economic Opportunity shall grant the tax credits  
501 for those applications on a pro rata basis.

502 (6) EXPIRATION.—The provisions of this section, except  
503 paragraph (1)(e), expire and are void on June 30, 2025 ~~2016~~.

504 Section 5. This act shall take effect upon becoming a law.