

By Senator Hukill

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1                   A bill to be entitled  
2       An act relating to economic business incentives;  
3       amending s. 212.08, F.S.; revising the sales tax  
4       exemption for certain business purchases of industrial  
5       machinery and equipment; deleting certain limitations  
6       on the exemption; revising procedural requirements for  
7       the exemption; deleting the sales tax exemption for  
8       machinery and equipment used for certain federal  
9       procurement contracts; conforming cross-references;  
10      amending ss. 212.0602, 220.183, 288.0001, 290.0056,  
11      290.007, 624.5105, and 1011.94, F.S.; conforming  
12      cross-references; providing an effective date.

13  
14 Be It Enacted by the Legislature of the State of Florida:  
15

16       Section 1. Paragraphs (b), (d), and (h) of subsection (5)  
17      of section 212.08, Florida Statutes, are amended, present  
18      paragraphs (e) through (q) of that subsection are redesignated  
19      as paragraphs (d) through (p), respectively, and paragraph (f)  
20      of subsection (15) of that section is amended, to read:

21       212.08 Sales, rental, use, consumption, distribution, and  
22      storage tax; specified exemptions.—The sale at retail, the  
23      rental, the use, the consumption, the distribution, and the  
24      storage to be used or consumed in this state of the following  
25      are hereby specifically exempt from the tax imposed by this  
26      chapter.

27       (5) EXEMPTIONS; ACCOUNT OF USE.—

28       (b) *Machinery and equipment used by manufacturers ~~to~~*  
29      ~~increase productive output.~~—

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30 1. Industrial machinery and equipment purchased for  
31 ~~exclusive use in this state by a new business in spaceport~~  
32 ~~activities as defined by s. 212.02 or for use in new businesses~~  
33 ~~that manufactures, processes, compounds, or produces~~  
34 ~~manufacture, process, compound, or produce for sale~~ items of  
35 tangible personal property for sale at fixed locations is are  
36 exempt from the tax imposed by this chapter if, at the time of  
37 the purchase, the purchaser furnishes the seller with a signed  
38 certificate stating that the items to be exempted are for  
39 exclusive use as provided in this paragraph. The certificate  
40 relieves the seller of the responsibility of collecting the tax  
41 on the sale of such items, and the department shall look solely  
42 to the purchaser for recovery of the tax if it determines that  
43 the purchaser was not entitled to the exemption ~~upon an~~  
44 ~~affirmative showing by the taxpayer to the satisfaction of the~~  
45 ~~department that such items are used in a new business in this~~  
46 ~~state. Such purchases must be made before the date the business~~  
47 ~~first begins its productive operations, and delivery of the~~  
48 ~~purchased item must be made within 12 months after that date.~~

49 2. ~~Industrial machinery and equipment purchased for~~  
50 ~~exclusive use by an expanding facility which is engaged in~~  
51 ~~spaceport activities as defined by s. 212.02 or for use in~~  
52 ~~expanding manufacturing facilities or plant units which~~  
53 ~~manufacture, process, compound, or produce for sale items of~~  
54 ~~tangible personal property at fixed locations in this state are~~  
55 ~~exempt from any amount of tax imposed by this chapter upon an~~  
56 ~~affirmative showing by the taxpayer to the satisfaction of the~~  
57 ~~department that such items are used to increase the productive~~  
58 ~~output of such expanded facility or business by not less than 5~~

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59 percent.

60 ~~3.a. To receive an exemption provided by subparagraph 1. or~~  
61 ~~subparagraph 2., a qualifying business entity shall apply to the~~  
62 ~~department for a temporary tax exemption permit. The application~~  
63 ~~shall state that a new business exemption or expanded business~~  
64 ~~exemption is being sought. Upon a tentative affirmative~~  
65 ~~determination by the department pursuant to subparagraph 1. or~~  
66 ~~subparagraph 2., the department shall issue such permit.~~

67 ~~b. The applicant shall maintain all necessary books and~~  
68 ~~records to support the exemption. Upon completion of purchases~~  
69 ~~of qualified machinery and equipment pursuant to subparagraph 1.~~  
70 ~~or subparagraph 2., the temporary tax permit shall be delivered~~  
71 ~~to the department or returned to the department by certified or~~  
72 ~~registered mail.~~

73 ~~e. If, in a subsequent audit conducted by the department,~~  
74 ~~it is determined that the machinery and equipment purchased as~~  
75 ~~exempt under subparagraph 1. or subparagraph 2. did not meet the~~  
76 ~~criteria mandated by this paragraph or if commencement of~~  
77 ~~production did not occur, the amount of taxes exempted at the~~  
78 ~~time of purchase shall immediately be due and payable to the~~  
79 ~~department by the business entity, together with the appropriate~~  
80 ~~interest and penalty, computed from the date of purchase, in the~~  
81 ~~manner prescribed by this chapter.~~

82 ~~d. If a qualifying business entity fails to apply for a~~  
83 ~~temporary exemption permit or if the tentative determination by~~  
84 ~~the department required to obtain a temporary exemption permit~~  
85 ~~is negative, a qualifying business entity shall receive the~~  
86 ~~exemption provided in subparagraph 1. or subparagraph 2. through~~  
87 ~~a refund of previously paid taxes. No refund may be made for~~

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88 ~~such taxes unless the criteria mandated by subparagraph 1. or~~  
89 ~~subparagraph 2. have been met and commencement of production has~~  
90 ~~occurred.~~

91 ~~4. The department shall adopt rules governing applications~~  
92 ~~for, issuance of, and the form of temporary tax exemption~~  
93 ~~permits; provisions for recapture of taxes; and the manner and~~  
94 ~~form of refund applications, and may establish guidelines as to~~  
95 ~~the requisites for an affirmative showing of increased~~  
96 ~~productive output, commencement of production, and qualification~~  
97 ~~for exemption.~~

98 ~~2.5. The exemption does ~~exemptions provided in~~~~  
99 ~~subparagraphs 1. and 2. do not apply to industrial machinery or~~  
100 ~~equipment purchased or used by an electric utility company~~  
101 ~~companies, a communications company companies, an oil or gas~~  
102 ~~exploration or production operation operations, a publishing~~  
103 ~~firm firms that does ~~do~~ not export at least 50 percent of its~~  
104 ~~their finished product out of the state, a ~~any~~ firm subject to~~  
105 ~~regulation by the Division of Hotels and Restaurants of the~~  
106 ~~Department of Business and Professional Regulation, or a ~~any~~~~  
107 ~~firm that does not manufacture, process, compound, or produce~~  
108 ~~for sale items of tangible personal property ~~or that does not~~~~  
109 ~~use such machinery and equipment in spaceport activities as~~  
110 ~~required by this paragraph. The exemption applies ~~exemptions~~~~  
111 ~~provided in subparagraphs 1. and 2. shall apply to industrial~~  
112 ~~machinery and equipment purchased for use in phosphate or other~~  
113 ~~solid minerals severance, mining, or processing operations.~~

114 ~~3.6. For the purposes of the exemption, the term ~~exemptions~~~~  
115 ~~provided in subparagraphs 1. and 2., these terms have the~~  
116 ~~following meanings:~~

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117       a. "industrial machinery and equipment" means tangible  
118 personal property or other property that has a depreciable life  
119 of 3 years or more and ~~that~~ is used as an integral part in the  
120 manufacturing, processing, compounding, or production of  
121 tangible personal property for sale ~~or is exclusively used in~~  
122 ~~spaceport activities~~. A building and its structural components  
123 are not industrial machinery and equipment unless the building  
124 or structural component is so closely related to the industrial  
125 machinery and equipment which ~~that~~ it houses or supports that  
126 the building or structural component can be expected to be  
127 replaced when the machinery and equipment are replaced. Heating  
128 and air-conditioning systems are not industrial machinery and  
129 equipment unless the sole justification for their installation  
130 is to meet the requirements of the production process, even  
131 though the system may provide incidental comfort to employees or  
132 serve, to an insubstantial degree, nonproduction activities. The  
133 term includes parts and accessories for industrial machinery and  
134 equipment ~~only to the extent that the exemption thereof is~~  
135 ~~consistent with the provisions of this paragraph.~~

136       b. ~~"Productive output" means the number of units actually~~  
137 ~~produced by a single plant, operation, or product line in a~~  
138 ~~single continuous 12-month period, irrespective of sales.~~  
139 ~~Increases in productive output shall be measured by the output~~  
140 ~~for 12 continuous months selected by the expanding business~~  
141 ~~after completion of the installation of such machinery or~~  
142 ~~equipment over the output for the 12 continuous months~~  
143 ~~immediately preceding such installation. However, in no case may~~  
144 ~~such time period begin later than 2 years after completion of~~  
145 ~~the installation of the new machinery and equipment. The units~~

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146 ~~used to measure productive output shall be physically comparable~~  
147 ~~between the two periods, irrespective of sales.~~

148 ~~(d) Machinery and equipment used under federal procurement~~  
149 ~~contract.—~~

150 ~~1. Industrial machinery and equipment purchased by an~~  
151 ~~expanding business which manufactures tangible personal property~~  
152 ~~pursuant to federal procurement regulations at fixed locations~~  
153 ~~in this state are exempt from the tax imposed in this chapter~~  
154 ~~upon an affirmative showing by the taxpayer to the satisfaction~~  
155 ~~of the department that such items are used to increase the~~  
156 ~~implicit productive output of the expanded business by not less~~  
157 ~~than 10 percent. The percentage of increase is measured as~~  
158 ~~deflated implicit productive output for the calendar year during~~  
159 ~~which the installation of the machinery or equipment is~~  
160 ~~completed or during which commencement of production utilizing~~  
161 ~~such items is begun divided by the implicit productive output~~  
162 ~~for the preceding calendar year. In no case may the commencement~~  
163 ~~of production begin later than 2 years following completion of~~  
164 ~~installation of the machinery or equipment.~~

165 ~~2. The amount of the exemption allowed shall equal the~~  
166 ~~taxes otherwise imposed by this chapter on qualifying industrial~~  
167 ~~machinery or equipment reduced by the percentage of gross~~  
168 ~~receipts from cost reimbursement type contracts attributable to~~  
169 ~~the plant or operation to total gross receipts so attributable,~~  
170 ~~accrued for the year of completion or commencement.~~

171 ~~3. The exemption provided by this paragraph shall inure to~~  
172 ~~the taxpayer only through refund of previously paid taxes. Such~~  
173 ~~refund shall be made within 30 days of formal approval by the~~  
174 ~~department of the taxpayer's application, which application may~~

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175 ~~be made on an annual basis following installation of the~~  
176 ~~machinery or equipment.~~

177 ~~4. For the purposes of this paragraph, the term:~~

178 ~~a. "Cost reimbursement type contracts" has the same meaning~~  
179 ~~as in 32 C.F.R. s. 3-405.~~

180 ~~b. "Deflated implicit productive output" means the product~~  
181 ~~of implicit productive output times the quotient of the national~~  
182 ~~defense implicit price deflator for the preceding calendar year~~  
183 ~~divided by the deflator for the year of completion or~~  
184 ~~commencement.~~

185 ~~e. "Eligible costs" means the total direct and indirect~~  
186 ~~costs, as defined in 32 C.F.R. ss. 15-202 and 15-203, excluding~~  
187 ~~general and administrative costs, selling expenses, and profit,~~  
188 ~~defined by the uniform cost accounting standards adopted by the~~  
189 ~~Cost Accounting Standards Board created pursuant to 50 U.S.C. s.~~  
190 ~~2168.~~

191 ~~d. "Implicit productive output" means the annual eligible~~  
192 ~~costs attributable to all contracts or subcontracts subject to~~  
193 ~~federal procurement regulations of the single plant or operation~~  
194 ~~at which the machinery or equipment is used.~~

195 ~~e. "Industrial machinery and equipment" means tangible~~  
196 ~~personal property or other property that has a depreciable life~~  
197 ~~of 3 years or more, that qualifies as an eligible cost under~~  
198 ~~federal procurement regulations, and that is used as an integral~~  
199 ~~part of the process of production of tangible personal property.~~  
200 ~~A building and its structural components are not industrial~~  
201 ~~machinery and equipment unless the building or structural~~  
202 ~~component is so closely related to the industrial machinery and~~  
203 ~~equipment that it houses or supports that the building or~~

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204 ~~structural component can be expected to be replaced when the~~  
205 ~~machinery and equipment are replaced. Heating and air-~~  
206 ~~conditioning systems are not industrial machinery and equipment~~  
207 ~~unless the sole justification for their installation is to meet~~  
208 ~~the requirements of the production process, even though the~~  
209 ~~system may provide incidental comfort to employees or serve, to~~  
210 ~~an insubstantial degree, nonproduction activities. The term~~  
211 ~~includes parts and accessories only to the extent that the~~  
212 ~~exemption of such parts and accessories is consistent with the~~  
213 ~~provisions of this paragraph.~~

214 ~~f. "National defense implicit price deflator" means the~~  
215 ~~national defense implicit price deflator for the gross national~~  
216 ~~product as determined by the Bureau of Economic Analysis of the~~  
217 ~~United States Department of Commerce.~~

218 ~~5. The exclusions provided in subparagraph (b)5. apply to~~  
219 ~~this exemption. This exemption applies only to machinery or~~  
220 ~~equipment purchased pursuant to production contracts with the~~  
221 ~~United States Department of Defense and Armed Forces, the~~  
222 ~~National Aeronautics and Space Administration, and other federal~~  
223 ~~agencies for which the contracts are classified for national~~  
224 ~~security reasons. In no event shall the provisions of this~~  
225 ~~paragraph apply to any expanding business the increase in~~  
226 ~~productive output of which could be measured under the~~  
227 ~~provisions of sub-subparagraph (b)6.b. as physically comparable~~  
228 ~~between the two periods.~~

229 ~~(g)(h)~~ *Business property used in an enterprise zone.-*

230 1. Business property purchased for use by a business  
231 ~~businesses~~ located in an enterprise zone which is subsequently  
232 used in an enterprise zone is ~~shall be~~ exempt from the tax



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233 imposed by this chapter. This exemption inures to the business  
234 only through a refund of previously paid taxes. A refund shall  
235 be authorized upon an affirmative showing by the taxpayer, to  
236 the satisfaction of the department, that the requirements of  
237 this paragraph have been met.

238 2. To receive a refund, the business must file ~~under oath~~  
239 with the governing body or enterprise zone development agency  
240 that has ~~having~~ jurisdiction over the enterprise zone where the  
241 business is located, as applicable, an application, under oath,  
242 which includes:

243 a. The name and address of the business claiming the  
244 refund.

245 b. The identifying number assigned pursuant to s. 290.0065  
246 to the enterprise zone in which the business is located.

247 c. A specific description of the property for which a  
248 refund is sought, including its serial number or other permanent  
249 identification number.

250 d. The location of the property.

251 e. The sales invoice or other proof of purchase of the  
252 property, showing the amount of sales tax paid, the date of  
253 purchase, and the name and address of the sales tax dealer from  
254 whom the property was purchased.

255 f. Whether the business is a small business as defined by  
256 s. 288.703.

257 g. If applicable, the name and address of each permanent  
258 employee of the business, including, for each employee who is a  
259 resident of an enterprise zone, the identifying number assigned  
260 pursuant to s. 290.0065 to the enterprise zone in which the  
261 employee resides.

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262           3. Within 10 working days after receipt of an application,  
263 the governing body or enterprise zone development agency shall  
264 review the application to determine if it contains ~~all~~ the  
265 information required under ~~pursuant to~~ subparagraph 2. and meets  
266 the criteria specified ~~set out~~ in this paragraph. The governing  
267 body or agency shall certify all applications that contain the  
268 information required under ~~pursuant to~~ subparagraph 2. and meet  
269 the criteria specified ~~set out~~ in this paragraph as eligible to  
270 receive a refund. If applicable, the governing body or agency  
271 shall also certify if 20 percent of the employees of the  
272 business are residents of an enterprise zone, excluding  
273 temporary and part-time employees. The certification must ~~shall~~  
274 be in writing, and a copy of the certification must ~~shall~~ be  
275 transmitted to the executive director of the department ~~of~~  
276 Revenue. The business is ~~shall be~~ responsible for forwarding a  
277 certified application to the department within the time  
278 specified in subparagraph 4.

279           4. An application for a refund pursuant to this paragraph  
280 must be submitted to the department within 6 months after the  
281 tax is due on the business property that is purchased.

282           5. The amount refunded on purchases of business property  
283 under this paragraph must ~~shall~~ be the lesser of 97 percent of  
284 the sales tax paid on such business property or \$5,000, or, if  
285 ~~no less than~~ 20 percent or more of the employees of the business  
286 are residents of an enterprise zone, excluding temporary and  
287 part-time employees, the amount must ~~refunded on purchases of~~  
288 ~~business property under this paragraph shall~~ be the lesser of 97  
289 percent of the sales tax paid on such business property or  
290 \$10,000. A refund must ~~approved pursuant to this paragraph shall~~

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291 be made within 30 days after formal approval by the department  
292 of the application for the refund. A refund may not be granted  
293 ~~under this paragraph~~ unless the amount to be refunded exceeds  
294 \$100 in sales tax paid on purchases made within a 60-day time  
295 period.

296 6. The department shall adopt rules governing the manner  
297 and form of refund applications and may establish guidelines as  
298 to the requisites for an affirmative showing of qualification  
299 for exemption under this paragraph.

300 7. If the department determines that the business property  
301 is used outside an enterprise zone within 3 years after ~~from~~ the  
302 date of purchase, the amount of taxes refunded to the business  
303 purchasing such business property is ~~shall~~ immediately ~~be~~ due  
304 and payable to the department by the business, together with the  
305 appropriate interest and penalty, computed from the date of  
306 purchase, in the manner provided by this chapter.  
307 Notwithstanding this subparagraph, business property used  
308 exclusively in:

- 309 a. Licensed commercial fishing vessels,  
310 b. Fishing guide boats, or  
311 c. Ecotourism guide boats

312  
313 that leave and return to a fixed location within an area  
314 designated under s. 379.2353, Florida Statutes 2010, are  
315 eligible for the exemption ~~provided under this paragraph~~ if the  
316 ~~all~~ requirements of this paragraph are met. The ~~Such~~ vessels and  
317 boats must be owned by a business that is eligible to receive  
318 the exemption ~~provided under this paragraph~~. This exemption does  
319 not apply to the purchase of a vessel or boat.

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320 8. The department shall deduct an amount equal to 10  
 321 percent of each refund granted under this paragraph from the  
 322 amount transferred into the Local Government Half-cent Sales Tax  
 323 Clearing Trust Fund pursuant to s. 212.20 for the county area in  
 324 which the business property is located and shall transfer that  
 325 amount to the General Revenue Fund.

326 9. For the purposes of this exemption, the term "business  
 327 property" means new or used property defined as "recovery  
 328 property" in s. 168(c) of the Internal Revenue Code of 1954, as  
 329 amended, except:

330 a. Property classified as 3-year property under s.  
 331 168(c) (2) (A) of the Internal Revenue Code of 1954, as amended;

332 b. Industrial machinery and equipment as defined in  
 333 subparagraph (b)3. ~~sub-subparagraph (b)6.a.~~ and eligible for  
 334 exemption under paragraph (b);

335 c. Building materials as defined in sub-subparagraph  
 336 (f)8.a.(g)8.a.; and

337 d. Business property having a sales price of under \$5,000  
 338 per unit.

339 10. This paragraph expires on the date specified in s.  
 340 290.016 for the expiration of the Florida Enterprise Zone Act.

341 (15) ELECTRICAL ENERGY USED IN AN ENTERPRISE ZONE.—

342 (f) For the purpose of the exemption ~~provided~~ in this  
 343 subsection, the term "qualified business" means a business that  
 344 ~~which~~ is:

345 1. First occupying a new structure to which electrical  
 346 service, other than that used for construction purposes, has not  
 347 been previously provided ~~or furnished~~;

348 2. Newly occupying an existing, remodeled, renovated, or

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349 rehabilitated structure to which electrical service, other than  
350 that used for remodeling, renovation, or rehabilitation of the  
351 structure, has not been provided ~~or furnished~~ in the three  
352 preceding billing periods; or

353 3. Occupying a new, remodeled, rebuilt, renovated, or  
354 rehabilitated structure for which a refund has been granted  
355 pursuant to paragraph (5) (f) ~~(5) (g)~~.

356 Section 2. Section 212.0602, Florida Statutes, is amended  
357 to read:

358 212.0602 Education; limited exemption.—To facilitate  
359 investment in education and job training, ~~there is also exempt~~  
360 ~~from the taxes levied under this chapter, subject to the~~  
361 ~~provisions of this section,~~ the purchase or lease of materials,  
362 equipment, and other items or the license in or lease of real  
363 property by an any entity, institution, or organization that is  
364 primarily engaged in teaching students to perform any of the  
365 activities or services described in s. 212.031(1)(a)9., that  
366 conducts classes at a fixed location located in this state, that  
367 is licensed under chapter 1005, and that has at least 500  
368 enrolled students is exempt from the taxes levied under this  
369 chapter. An Any entity, institution, or organization meeting the  
370 requirements of this section shall be deemed to qualify for the  
371 exemptions under ~~in~~ ss. 212.031(1)(a)9. and 212.08(5)(e)  
372 ~~212.08(5)(f)~~ and (12), and to qualify for an exemption for its  
373 purchase or lease of materials, equipment, and other items used  
374 for education or demonstration of the school's curriculum,  
375 including supporting operations. ~~Nothing in~~ This section does  
376 not shall preclude an entity described in this section from  
377 qualifying for any other exemption provided under ~~for in~~ this

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378 chapter.

379 Section 3. Paragraph (c) of subsection (1) of section  
380 220.183, Florida Statutes, is amended to read:

381 220.183 Community contribution tax credit.—

382 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX  
383 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM  
384 SPENDING.—

385 (c) The total amount of tax credit which may be granted for  
386 all programs approved under this section, s. 212.08(5)(o) ~~s.~~  
387 ~~212.08(5)(p)~~, and s. 624.5105 is \$18.4 million annually for  
388 projects that provide homeownership opportunities for low-income  
389 households or very-low-income households as those terms are  
390 defined in s. 420.9071 and \$3.5 million annually for all other  
391 projects.

392 Section 4. Paragraph (c) of subsection (2) of section  
393 288.0001, Florida Statutes, is amended to read:

394 288.0001 Economic Development Programs Evaluation.—The  
395 Office of Economic and Demographic Research and the Office of  
396 Program Policy Analysis and Government Accountability (OPPAGA)  
397 shall develop and present to the Governor, the President of the  
398 Senate, the Speaker of the House of Representatives, and the  
399 chairs of the legislative appropriations committees the Economic  
400 Development Programs Evaluation.

401 (2) The Office of Economic and Demographic Research and  
402 OPPAGA shall provide a detailed analysis of economic development  
403 programs as provided in the following schedule:

404 (c) By January 1, 2016, and every 3 years thereafter, an  
405 analysis of the following:

406 1. The qualified defense contractor and space flight

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407 business tax refund program established under s. 288.1045.

408 2. The tax exemption for semiconductor, defense, or space  
409 technology sales established under s. 212.08(5)(i) ~~s.~~  
410 ~~212.08(5)(j)~~.

411 3. The Military Base Protection Program established under  
412 s. 288.980.

413 4. The Manufacturing and Spaceport Investment Incentive  
414 Program formerly established under s. 288.1083.

415 5. The Quick Response Training Program established under s.  
416 288.047.

417 6. The Incumbent Worker Training Program established under  
418 s. 445.003.

419 7. International trade and business development programs  
420 established or funded under s. 288.826.

421 Section 5. Paragraph (a) of subsection (9) of section  
422 290.0056, Florida Statutes, is amended to read:

423 290.0056 Enterprise zone development agency.—

424 (9) The following powers and responsibilities shall be  
425 performed by the governing body creating the enterprise zone  
426 development agency acting as the managing agent of the  
427 enterprise zone development agency, or, contingent upon approval  
428 by such governing body, such powers and responsibilities shall  
429 be performed by the enterprise zone development agency:

430 (a) To review, process, and certify applications for state  
431 enterprise zone tax incentives pursuant to ss. 212.08(5)(f) and  
432 (g) ~~ss. 212.08(5)(g), (h),~~ and (15); 212.096; 220.181; and  
433 220.182.

434 Section 6. Subsections (4) and (5) of section 290.007,  
435 Florida Statutes, are amended to read:

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436 290.007 State incentives available in enterprise zones.—The  
437 following incentives are provided by the state to encourage the  
438 revitalization of enterprise zones:

439 (4) The sales tax exemption for building materials used in  
440 the rehabilitation of real property in enterprise zones provided  
441 in s. 212.08(5)(f) ~~s. 212.08(5)(g)~~.

442 (5) The sales tax exemption for business equipment used in  
443 an enterprise zone provided in s. 212.08(5)(g) ~~s. 212.08(5)(h)~~.

444 Section 7. Paragraph (c) of subsection (1) of section  
445 624.5105, Florida Statutes, is amended to read:

446 624.5105 Community contribution tax credit; authorization;  
447 limitations; eligibility and application requirements;  
448 administration; definitions; expiration.—

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

450 (c) The total amount of tax credit which may be granted for  
451 all programs approved under this section and ss. 212.08(5)(o)  
452 ~~ss. 212.08(5)(p)~~ and 220.183 is \$18.4 million annually for  
453 projects that provide homeownership opportunities for low-income  
454 households or very-low-income households as those terms are  
455 defined in s. 420.9071 and \$3.5 million annually for all other  
456 projects.

457 Section 8. Subsection (1) of section 1011.94, Florida  
458 Statutes, is amended to read:

459 1011.94 University Major Gifts Program.—

460 (1) ~~The There is established a~~ University Major Gifts  
461 Program is established. The purpose of the program is to enable  
462 each university to provide donors with an incentive in the form  
463 of matching grants for donations for the establishment of  
464 permanent endowments and sales tax exemption matching funds



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465 received pursuant to s. 212.08(5)(i) ~~s. 212.08(5)(j)~~, which must  
466 be invested, with the proceeds of the investment used to support  
467 libraries and instruction and research programs, as defined by  
468 the Board of Governors.

469 Section 9. This act shall take effect January 1, 2016.