

By Senator Clemens

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1 A bill to be entitled
2 An act relating to enterprise zones; amending ss.
3 20.60, 196.095, 212.08, 212.096, 220.181, 220.182, and
4 220.183, F.S.; conforming provisions to changes made
5 by the act; amending s. 290.003, F.S.; revising the
6 policy and purpose of the Florida Enterprise Zone Act;
7 amending s. 290.0055, F.S.; revising the conditions
8 under which a county or municipality, or a county and
9 one or more municipalities, may apply for the
10 designation of an area as an enterprise zone;
11 requiring that an area nominated for designation as an
12 enterprise zone meet additional criteria; revising the
13 circumstances under which a governing body of certain
14 jurisdiction may apply to the Department of Economic
15 Opportunity for a change in boundary; requiring the
16 board of an enterprise zone to adopt a certain
17 resolution within a specified time period; amending s.
18 290.0056, F.S.; providing that the municipality or
19 county that applies for designation of an enterprise
20 zone has jurisdiction over the enterprise zone's
21 administration; requiring the municipality or county
22 with jurisdiction over the area designated as an
23 enterprise zone to designate a zone administrator;
24 requiring a county or municipality to create a board
25 of the enterprise zone under certain circumstances;
26 deleting provisions relating to the creation of an
27 enterprise zone development agency by a county or
28 municipality; providing that the board of the
29 enterprise zone or the zone administrator has the

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30 powers and responsibilities previously vested in the
31 enterprise zone development agency; requiring the zone
32 administrator, rather than the enterprise zone
33 development agency, to submit a report to the
34 department; revising the report requirements;
35 requiring the dissolution of an enterprise zone if it
36 does not meet certain goals within a specified period;
37 amending ss. 290.0065 and 290.014, F.S.; conforming
38 provisions to changes made by the act; amending s.
39 290.016, F.S.; extending the expiration date of the
40 Florida Enterprise Zone Act; reenacting ss.
41 166.231(8)(c), 193.077(4), 193.085(5)(b),
42 195.073(4)(b), 195.099(1)(b), 196.012(18), 205.022(4),
43 205.054(6), 212.096(12), 220.02(6)(c) and (7)(c),
44 220.03(1)(a), (c), (d), (i), (j), (k), (o), (p), (q),
45 and (u), and 220.13(1)(a), F.S., relating to the
46 extension of the expiration date of the Florida
47 Enterprise Zone Act, to incorporate the amendment made
48 to section 290.016, F.S., in references thereto;
49 providing an effective date.

50
51 Be It Enacted by the Legislature of the State of Florida:

52
53 Section 1. Paragraph (b) of subsection (10) of section
54 20.60, Florida Statutes, is amended to read:

55 20.60 Department of Economic Opportunity; creation; powers
56 and duties.—

57 (10) The department, with assistance from Enterprise
58 Florida, Inc., shall, by November 1 of each year, submit an

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59 annual report to the Governor, the President of the Senate, and
60 the Speaker of the House of Representatives on the condition of
61 the business climate and economic development in the state.

62 (b) The report must incorporate annual reports of other
63 programs, including:

64 1. The displaced homemaker program established under s.
65 446.50.

66 2. Information provided by the Department of Revenue under
67 s. 290.014.

68 3. Information provided to the department by the zone
69 administrators on behalf of the boards of the enterprise zones
70 ~~zone development agencies~~ under s. 290.0056 and an analysis of
71 the activities and accomplishments of each enterprise zone.

72 4. The Economic Gardening Business Loan Pilot Program
73 established under s. 288.1081 and the Economic Gardening
74 Technical Assistance Pilot Program established under s.
75 288.1082.

76 5. A detailed report of the performance of the Black
77 Business Loan Program and a cumulative summary of quarterly
78 report data required under s. 288.714.

79 6. The Rural Economic Development Initiative established
80 under s. 288.0656.

81 Section 2. Section 196.095, Florida Statutes, is amended to
82 read:

83 196.095 Exemption for a licensed child care facility
84 operating in an enterprise zone.—

85 (1) Any real estate used and owned as a child care facility
86 as defined in s. 402.302 which operates in an enterprise zone
87 pursuant to chapter 290 is exempt from taxation.

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88 (2) To claim an enterprise zone child care property tax
89 exemption authorized by this section, a child care facility must
90 file an application under oath with the governing body or the
91 board of the enterprise zone ~~development agency~~ having
92 jurisdiction over the enterprise zone where the child care
93 center is located. Within 10 working days after receipt of an
94 application, the governing body or the board of the enterprise
95 zone ~~development agency~~ shall review the application to
96 determine if it contains all the information required pursuant
97 to this section and meets the criteria set out in this section.
98 The governing body or the board ~~agency~~ shall certify all
99 applications that contain the information required pursuant to
100 this section and meet the criteria set out in this section as
101 eligible to receive an ad valorem tax exemption. The child care
102 center shall be responsible for forwarding all application
103 materials to the governing body or the board of the enterprise
104 zone ~~development agency~~.

105 (3) The production by the child care facility operator of a
106 current license by the Department of Children and Families or
107 local licensing authority and certification by the governing
108 body or enterprise zone where the child care center is located
109 is prima facie evidence that the child care facility owner is
110 entitled to such exemptions.

111 Section 3. Paragraphs (g), (h), and (p) of subsection (5)
112 and paragraphs (b), (c), and (g) of subsection (15) of section
113 212.08, Florida Statutes, are amended to read:

114 212.08 Sales, rental, use, consumption, distribution, and
115 storage tax; specified exemptions.—The sale at retail, the
116 rental, the use, the consumption, the distribution, and the

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117 storage to be used or consumed in this state of the following
118 are hereby specifically exempt from the tax imposed by this
119 chapter.

120 (5) EXEMPTIONS; ACCOUNT OF USE.—

121 (g) *Building materials used in the rehabilitation of real*
122 *property located in an enterprise zone.—*

123 1. Building materials used in the rehabilitation of real
124 property located in an enterprise zone are exempt from the tax
125 imposed by this chapter upon an affirmative showing to the
126 satisfaction of the department that the items have been used for
127 the rehabilitation of real property located in an enterprise
128 zone. Except as provided in subparagraph 2., this exemption
129 inures to the owner, lessee, or lessor at the time the real
130 property is rehabilitated, but only through a refund of
131 previously paid taxes. To receive a refund pursuant to this
132 paragraph, the owner, lessee, or lessor of the rehabilitated
133 real property must file an application under oath with the
134 governing body or the board of the enterprise zone ~~development~~
135 ~~agency~~ having jurisdiction over the enterprise zone where the
136 business is located, as applicable. A single application for a
137 refund may be submitted for multiple, contiguous parcels that
138 were part of a single parcel that was divided as part of the
139 rehabilitation of the property. All other requirements of this
140 paragraph apply to each parcel on an individual basis. The
141 application must include:

142 a. The name and address of the person claiming the refund.

143 b. An address and assessment roll parcel number of the
144 rehabilitated real property for which a refund of previously
145 paid taxes is being sought.

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146 c. A description of the improvements made to accomplish the
147 rehabilitation of the real property.

148 d. A copy of a valid building permit issued by the county
149 or municipal building department for the rehabilitation of the
150 real property.

151 e. A sworn statement, under penalty of perjury, from the
152 general contractor licensed in this state with whom the
153 applicant contracted to make the improvements necessary to
154 rehabilitate the real property, which lists the building
155 materials used to rehabilitate the real property, the actual
156 cost of the building materials, and the amount of sales tax paid
157 in this state on the building materials. If a general contractor
158 was not used, the applicant, not a general contractor, shall
159 make the sworn statement required by this sub-subparagraph.
160 Copies of the invoices that evidence the purchase of the
161 building materials used in the rehabilitation and the payment of
162 sales tax on the building materials must be attached to the
163 sworn statement provided by the general contractor or by the
164 applicant. Unless the actual cost of building materials used in
165 the rehabilitation of real property and the payment of sales
166 taxes is documented by a general contractor or by the applicant
167 in this manner, the cost of the building materials is deemed to
168 be an amount equal to 40 percent of the increase in assessed
169 value for ad valorem tax purposes.

170 f. The identifying number assigned pursuant to s. 290.0065
171 to the enterprise zone in which the rehabilitated real property
172 is located.

173 g. A certification by the local building code inspector
174 that the improvements necessary to rehabilitate the real

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175 property are substantially completed.

176 h. A statement of whether the business is a small business
177 as defined by s. 288.703.

178 i. If applicable, the name and address of each permanent
179 employee of the business, including, for each employee who is a
180 resident of an enterprise zone, the identifying number assigned
181 pursuant to s. 290.0065 to the enterprise zone in which the
182 employee resides.

183 2. This exemption inures to a municipality, county, other
184 governmental unit or agency, or nonprofit community-based
185 organization through a refund of previously paid taxes if the
186 building materials used in the rehabilitation are paid for from
187 the funds of a community development block grant, State Housing
188 Initiatives Partnership Program, or similar grant or loan
189 program. To receive a refund, a municipality, county, other
190 governmental unit or agency, or nonprofit community-based
191 organization must file an application that includes the same
192 information required in subparagraph 1. In addition, the
193 application must include a sworn statement signed by the chief
194 executive officer of the municipality, county, other
195 governmental unit or agency, or nonprofit community-based
196 organization seeking a refund which states that the building
197 materials for which a refund is sought were funded by a
198 community development block grant, State Housing Initiatives
199 Partnership Program, or similar grant or loan program.

200 3. Within 10 working days after receipt of an application,
201 the governing body or the board of the enterprise zone
202 ~~development agency~~ shall review the application to determine if
203 it contains all the information required by subparagraph 1. or

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204 subparagraph 2. and meets the criteria set out in this
205 paragraph. The governing body or the board ~~agency~~ shall certify
206 all applications that contain the required information and are
207 eligible to receive a refund. If applicable, the governing body
208 or the board ~~agency~~ shall also certify if 20 percent of the
209 employees of the business are residents of an enterprise zone,
210 excluding temporary and part-time employees. The certification
211 must be in writing, and a copy of the certification shall be
212 transmitted to the executive director of the department. The
213 applicant is responsible for forwarding a certified application
214 to the department within the time specified in subparagraph 4.

215 4. An application for a refund must be submitted to the
216 department within 6 months after the rehabilitation of the
217 property is deemed to be substantially completed by the local
218 building code inspector or by November 1 after the rehabilitated
219 property is first subject to assessment.

220 5. Only one exemption through a refund of previously paid
221 taxes for the rehabilitation of real property is permitted for
222 any single parcel of property unless there is a change in
223 ownership, a new lessor, or a new lessee of the real property. A
224 refund may not be granted unless the amount to be refunded
225 exceeds \$500. A refund may not exceed the lesser of 97 percent
226 of the Florida sales or use tax paid on the cost of the building
227 materials used in the rehabilitation of the real property as
228 determined pursuant to sub-subparagraph 1.e. or \$5,000, or, if
229 at least 20 percent of the employees of the business are
230 residents of an enterprise zone, excluding temporary and part-
231 time employees, the amount of refund may not exceed the lesser
232 of 97 percent of the sales tax paid on the cost of the building

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233 materials or \$10,000. A refund shall be made within 30 days
234 after formal approval by the department of the application for
235 the refund.

236 6. The department shall adopt rules governing the manner
237 and form of refund applications and may establish guidelines as
238 to the requisites for an affirmative showing of qualification
239 for exemption under this paragraph.

240 7. The department shall deduct an amount equal to 10
241 percent of each refund granted under this paragraph from the
242 amount transferred into the Local Government Half-cent Sales Tax
243 Clearing Trust Fund pursuant to s. 212.20 for the county area in
244 which the rehabilitated real property is located and shall
245 transfer that amount to the General Revenue Fund.

246 8. For the purposes of the exemption provided in this
247 paragraph, the term:

248 a. "Building materials" means tangible personal property
249 that becomes a component part of improvements to real property.

250 b. "Real property" has the same meaning as provided in s.
251 192.001(12), except that the term does not include a condominium
252 parcel or condominium property as defined in s. 718.103.

253 c. "Rehabilitation of real property" means the
254 reconstruction, renovation, restoration, rehabilitation,
255 construction, or expansion of improvements to real property.

256 d. "Substantially completed" has the same meaning as
257 provided in s. 192.042(1).

258 9. This paragraph expires on the date specified in s.
259 290.016 for the expiration of the Florida Enterprise Zone Act.

260 (h) *Business property used in an enterprise zone.*—

261 1. Business property purchased for use by businesses

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262 located in an enterprise zone which is subsequently used in an
263 enterprise zone shall be exempt from the tax imposed by this
264 chapter. This exemption inures to the business only through a
265 refund of previously paid taxes. A refund shall be authorized
266 upon an affirmative showing by the taxpayer to the satisfaction
267 of the department that the requirements of this paragraph have
268 been met.

269 2. To receive a refund, the business must file under oath
270 with the governing body or the board of the enterprise zone
271 ~~development agency~~ having jurisdiction over the enterprise zone
272 where the business is located, as applicable, an application
273 that ~~which~~ includes:

274 a. The name and address of the business claiming the
275 refund.

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

278 c. A specific description of the property for which a
279 refund is sought, including its serial number or other permanent
280 identification number.

281 d. The location of the property.

282 e. The sales invoice or other proof of purchase of the
283 property, showing the amount of sales tax paid, the date of
284 purchase, and the name and address of the sales tax dealer from
285 whom the property was purchased.

286 f. Whether the business is a small business as defined by
287 s. 288.703.

288 g. If applicable, the name and address of each permanent
289 employee of the business, including, for each employee who is a
290 resident of an enterprise zone, the identifying number assigned

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291 pursuant to s. 290.0065 to the enterprise zone in which the
292 employee resides.

293 3. Within 10 working days after receipt of an application,
294 the governing body or the board of the enterprise zone
295 ~~development agency~~ shall review the application to determine if
296 it contains all the information required pursuant to
297 subparagraph 2. and meets the criteria set out in this
298 paragraph. The governing body or the board ~~agency~~ shall certify
299 all applications that contain the information required pursuant
300 to subparagraph 2. and meet the criteria set out in this
301 paragraph as eligible to receive a refund. If applicable, the
302 governing body or the board ~~agency~~ shall also certify if 20
303 percent of the employees of the business are residents of an
304 enterprise zone, excluding temporary and part-time employees.
305 The certification shall be in writing, and a copy of the
306 certification shall be transmitted to the executive director of
307 the Department of Revenue. The business shall be responsible for
308 forwarding a certified application to the department within the
309 time specified in subparagraph 4.

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

313 5. The amount refunded on purchases of business property
314 under this paragraph shall be the lesser of 97 percent of the
315 sales tax paid on such business property or \$5,000, or, if no
316 less than 20 percent of the employees of the business are
317 residents of an enterprise zone, excluding temporary and part-
318 time employees, the amount refunded on purchases of business
319 property under this paragraph shall be the lesser of 97 percent

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320 of the sales tax paid on such business property or \$10,000. A
321 refund approved pursuant to this paragraph shall be made within
322 30 days after formal approval by the department of the
323 application for the refund. A refund may not be granted under
324 this paragraph unless the amount to be refunded exceeds \$100 in
325 sales tax paid on purchases made within a 60-day time period.

326 6. The department shall adopt rules governing the manner
327 and form of refund applications and may establish guidelines as
328 to the requisites for an affirmative showing of qualification
329 for exemption under this paragraph.

330 7. If the department determines that the business property
331 is used outside an enterprise zone within 3 years from the date
332 of purchase, the amount of taxes refunded to the business
333 purchasing such business property shall immediately be due and
334 payable to the department by the business, together with the
335 appropriate interest and penalty, computed from the date of
336 purchase, in the manner provided by this chapter.

337 Notwithstanding this subparagraph, business property used
338 exclusively in:

- 339 a. Licensed commercial fishing vessels,
- 340 b. Fishing guide boats, or
- 341 c. Ecotourism guide boats

342
343 that leave and return to a fixed location within an area
344 designated under s. 379.2353, Florida Statutes 2010, are
345 eligible for the exemption provided under this paragraph if all
346 requirements of this paragraph are met. Such vessels and boats
347 must be owned by a business that is eligible to receive the
348 exemption provided under this paragraph. This exemption does not

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349 apply to the purchase of a vessel or boat.

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

356 9. For the purposes of this exemption, "business property"
357 means new or used property defined as "recovery property" in s.
358 168(c) of the Internal Revenue Code of 1954, as amended, except:

359 a. Property classified as 3-year property under s.

360 168(c)(2)(A) of the Internal Revenue Code of 1954, as amended;

361 b. Industrial machinery and equipment as defined in sub-
362 subparagraph (b)6.a. and eligible for exemption under paragraph
363 (b);

364 c. Building materials as defined in sub-subparagraph
365 (g)8.a.; and

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

368 10. This paragraph expires on the date specified in s.
369 290.016 for the expiration of the Florida Enterprise Zone Act.

370 (p) *Community contribution tax credit for donations.*-

371 1. Authorization.-Persons who are registered with the
372 department under s. 212.18 to collect or remit sales or use tax
373 and who make donations to eligible sponsors are eligible for tax
374 credits against their state sales and use tax liabilities as
375 provided in this paragraph:

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

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378 b. The credit shall be granted as a refund against state
379 sales and use taxes reported on returns and remitted in the 12
380 months preceding the date of application to the department for
381 the credit as required in sub-subparagraph 3.c. If the annual
382 credit is not fully used through such refund because of
383 insufficient tax payments during the applicable 12-month period,
384 the unused amount may be included in an application for a refund
385 made pursuant to sub-subparagraph 3.c. in subsequent years
386 against the total tax payments made for such year. Carryover
387 credits may be applied for a 3-year period without regard to any
388 time limitation that would otherwise apply under s. 215.26.

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

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

394 e. The total amount of tax credits which may be granted for
395 all programs approved under this paragraph, s. 220.183, and s.
396 624.5105 is \$18.4 million annually for projects that provide
397 homeownership opportunities for low-income households or very-
398 low-income households as those terms are defined in s. 420.9071
399 and \$3.5 million annually for all other projects.

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

403 2. Eligibility requirements.-

404 a. A community contribution by a person must be in the
405 following form:

406 (I) Cash or other liquid assets;

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407 (II) Real property;
408 (III) Goods or inventory; or
409 (IV) Other physical resources identified by the Department
410 of Economic Opportunity.

411 b. All community contributions must be reserved exclusively
412 for use in a project. As used in this sub-subparagraph, the term
413 "project" means activity undertaken by an eligible sponsor which
414 is designed to construct, improve, or substantially rehabilitate
415 housing that is affordable to low-income households or very-low-
416 income households as those terms are defined in s. 420.9071;
417 designed to provide commercial, industrial, or public resources
418 and facilities; or designed to improve entrepreneurial and job-
419 development opportunities for low-income persons. A project may
420 be the investment necessary to increase access to high-speed
421 broadband capability in rural communities with enterprise zones,
422 including projects that result in improvements to communications
423 assets that are owned by a business. A project may include the
424 provision of museum educational programs and materials that are
425 directly related to a project approved between January 1, 1996,
426 and December 31, 1999, and located in an enterprise zone
427 designated pursuant to s. 290.0065. This paragraph does not
428 preclude projects that propose to construct or rehabilitate
429 housing for low-income households or very-low-income households
430 on scattered sites. With respect to housing, contributions may
431 be used to pay the following eligible low-income and very-low-
432 income housing-related activities:

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

435 (II) Down payment and closing costs for low-income persons

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436 and very-low-income persons, as those terms are defined in s.
437 420.9071;

438 (III) Administrative costs, including housing counseling
439 and marketing fees, not to exceed 10 percent of the community
440 contribution, directly related to low-income or very-low-income
441 projects; and

442 (IV) Removal of liens recorded against residential property
443 by municipal, county, or special district local governments if
444 satisfaction of the lien is a necessary precedent to the
445 transfer of the property to a low-income person or very-low-
446 income person, as those terms are defined in s. 420.9071, for
447 the purpose of promoting home ownership. Contributions for lien
448 removal must be received from a nonrelated third party.

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

451 (I) A community action program;

452 (II) A nonprofit community-based development organization
453 whose mission is the provision of housing for low-income
454 households or very-low-income households or increasing
455 entrepreneurial and job-development opportunities for low-income
456 persons;

457 (III) A neighborhood housing services corporation;

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

459 (V) A community redevelopment agency created under s.
460 163.356;

461 (VI) A historic preservation district agency or
462 organization;

463 (VII) A regional workforce board;

464 (VIII) A direct-support organization as provided in s.

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465 1009.983;

466 (IX) The board of an enterprise zone ~~development agency~~
467 created under s. 290.0056;

468 (X) A community-based organization incorporated under
469 chapter 617 which is recognized as educational, charitable, or
470 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
471 and whose bylaws and articles of incorporation include
472 affordable housing, economic development, or community
473 development as the primary mission of the corporation;

474 (XI) Units of local government;

475 (XII) Units of state government; or

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

478

479 A contributing person may not have a financial interest in the
480 eligible sponsor.

481 d. The project must be located in an area designated an
482 enterprise zone or a Front Porch Florida Community, unless the
483 project increases access to high-speed broadband capability for
484 rural communities that have enterprise zones but is physically
485 located outside the designated rural zone boundaries. Any
486 project designed to construct or rehabilitate housing for low-
487 income households or very-low-income households as those terms
488 are defined in s. 420.9071 is exempt from the area requirement
489 of this sub-subparagraph.

490 e.(I) If, during the first 10 business days of the state
491 fiscal year, eligible tax credit applications for projects that
492 provide homeownership opportunities for low-income households or
493 very-low-income households as those terms are defined in s.

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494 420.9071 are received for less than the annual tax credits
495 available for those projects, the Department of Economic
496 Opportunity shall grant tax credits for those applications and
497 grant remaining tax credits on a first-come, first-served basis
498 for subsequent eligible applications received before the end of
499 the state fiscal year. If, during the first 10 business days of
500 the state fiscal year, eligible tax credit applications for
501 projects that provide homeownership opportunities for low-income
502 households or very-low-income households as those terms are
503 defined in s. 420.9071 are received for more than the annual tax
504 credits available for those projects, the Department of Economic
505 Opportunity shall grant the tax credits for those applications
506 as follows:

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

511 (B) If tax credit applications submitted for approved
512 projects of an eligible sponsor exceed \$200,000 in total, the
513 amount of tax credits granted pursuant to sub-sub-sub-
514 subparagraph (A) shall be subtracted from the amount of
515 available tax credits, and the remaining credits shall be
516 granted to each approved tax credit application on a pro rata
517 basis.

518 (II) If, during the first 10 business days of the state
519 fiscal year, eligible tax credit applications for projects other
520 than those that provide homeownership opportunities for low-
521 income households or very-low-income households as those terms
522 are defined in s. 420.9071 are received for less than the annual

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523 tax credits available for those projects, the Department of
524 Economic Opportunity shall grant tax credits for those
525 applications and shall grant remaining tax credits on a first-
526 come, first-served basis for subsequent eligible applications
527 received before the end of the state fiscal year. If, during the
528 first 10 business days of the state fiscal year, eligible tax
529 credit applications for projects other than those that provide
530 homeownership opportunities for low-income households or very-
531 low-income households as those terms are defined in s. 420.9071
532 are received for more than the annual tax credits available for
533 those projects, the Department of Economic Opportunity shall
534 grant the tax credits for those applications on a pro rata
535 basis.

536 3. Application requirements.-

537 a. Any eligible sponsor seeking to participate in this
538 program must submit a proposal to the Department of Economic
539 Opportunity which sets forth the name of the sponsor, a
540 description of the project, and the area in which the project is
541 located, together with such supporting information as is
542 prescribed by rule. The proposal must also contain a resolution
543 from the local governmental unit in which the project is located
544 certifying that the project is consistent with local plans and
545 regulations.

546 b. Any person seeking to participate in this program must
547 submit an application for tax credit to the Department of
548 Economic Opportunity which sets forth the name of the sponsor, a
549 description of the project, and the type, value, and purpose of
550 the contribution. The sponsor shall verify, in writing, the
551 terms of the application and indicate its receipt of the

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552 contribution, and such verification must accompany the
553 application for tax credit. The person must submit a separate
554 tax credit application to the Department of Economic Opportunity
555 for each individual contribution that it makes to each
556 individual project.

557 c. Any person who has received notification from the
558 Department of Economic Opportunity that a tax credit has been
559 approved must apply to the department to receive the refund.
560 Application must be made on the form prescribed for claiming
561 refunds of sales and use taxes and be accompanied by a copy of
562 the notification. A person may submit only one application for
563 refund to the department within a 12-month period.

564 4. Administration.—

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

568 b. The decision of the Department of Economic Opportunity
569 must be in writing, and, if approved, the notification shall
570 state the maximum credit allowable to the person. Upon approval,
571 the Department of Economic Opportunity shall transmit a copy of
572 the decision to the department.

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

578 d. The Department of Economic Opportunity shall, in
579 consultation with the statewide and regional housing and
580 financial intermediaries, market the availability of the

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581 community contribution tax credit program to community-based
582 organizations.

583 5. Expiration.—This paragraph expires June 30, 2016;
584 however, any accrued credit carryover that is unused on that
585 date may be used until the expiration of the 3-year carryover
586 period for such credit.

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

588 (b) To receive this exemption, a business must file an
589 application, with the board of the enterprise zone ~~development~~
590 ~~agency~~ having jurisdiction over the enterprise zone where the
591 business is located, on a form provided by the department for
592 the purposes of this subsection and s. 166.231(8). The
593 application shall be made under oath and shall include:

594 1. The name and location of the business.

595 2. The identifying number assigned pursuant to s. 290.0065
596 to the enterprise zone in which the business is located.

597 3. The date on which electrical service is to be first
598 initiated to the business.

599 4. The name and mailing address of the entity from which
600 electrical energy is to be purchased.

601 5. The date of the application.

602 6. The name of the city in which the business is located.

603 7. If applicable, the name and address of each permanent
604 employee of the business including, for each employee who is a
605 resident of an enterprise zone, the identifying number assigned
606 pursuant to s. 290.0065 to the enterprise zone in which the
607 employee resides.

608 8. Whether the business is a small business as defined by
609 s. 288.703.

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610 (c) Within 10 working days after receipt of an application,
611 the board of the enterprise zone ~~development agency~~ shall review
612 the application to determine if it contains all information
613 required pursuant to paragraph (b) and meets the criteria set
614 out in this subsection. The board ~~agency~~ shall certify all
615 applications that contain the information required pursuant to
616 paragraph (b) and meet the criteria set out in this subsection
617 as eligible to receive an exemption. If applicable, the board
618 ~~agency~~ shall also certify if 20 percent of the employees of the
619 business are residents of an enterprise zone, excluding
620 temporary and part-time employees. The certification shall be in
621 writing, and a copy of the certification shall be transmitted to
622 the executive director of the Department of Revenue. The
623 applicant shall be responsible for forwarding a certified
624 application to the department within 6 months after the
625 occurrence of the appropriate qualifying provision set out in
626 paragraph (f).

627 (g) This subsection expires on the date specified in s.
628 290.016 for the expiration of the Florida Enterprise Zone Act,
629 except that:

- 630 1. Paragraph (d) shall not expire; and
- 631 2. A ~~Any~~ qualified business that ~~which~~ has been granted an
632 exemption under this subsection prior to that date shall be
633 allowed the full benefit of this exemption as if this subsection
634 had not expired on that date.

635 Section 4. Subsection (3) of section 212.096, Florida
636 Statutes, is amended to read:

637 212.096 Sales, rental, storage, use tax; enterprise zone
638 jobs credit against sales tax.-

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639 (3) In order to claim this credit, an eligible business
640 must file under oath with the governing body or the board of the
641 enterprise zone ~~development agency~~ having jurisdiction over the
642 enterprise zone where the business is located, as applicable, a
643 statement that ~~which~~ includes:

644 (a) For each new employee for whom this credit is claimed,
645 the employee's name and place of residence, including the
646 identifying number assigned pursuant to s. 290.0065 to the
647 enterprise zone in which the employee resides if the new
648 employee is a person residing in an enterprise zone, and, if
649 applicable, documentation that the employee is a welfare
650 transition program participant.

651 (b) If applicable, the name and address of each permanent
652 employee of the business, including, for each employee who is a
653 resident of an enterprise zone, the identifying number assigned
654 pursuant to s. 290.0065 to the enterprise zone in which the
655 employee resides.

656 (c) The name and address of the eligible business.

657 (d) The starting salary or hourly wages paid to the new
658 employee.

659 (e) Demonstration to the department that, on the date of
660 application, the total number of full-time jobs defined under
661 paragraph (1)(d) is greater than the total was 12 months prior
662 to that date.

663 (f) The identifying number assigned pursuant to s. 290.0065
664 to the enterprise zone in which the business is located.

665 (g) Whether the business is a small business as defined by
666 s. 288.703(6).

667 (h) Within 10 working days after receipt of an application,

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668 the governing body or the board of the enterprise zone
669 ~~development agency~~ shall review the application to determine if
670 it contains all the information required pursuant to this
671 subsection and meets the criteria set out in this section. The
672 governing body or the board ~~agency~~ shall certify all
673 applications that contain the information required pursuant to
674 this subsection and meet the criteria set out in this section as
675 eligible to receive a credit. If applicable, the governing body
676 or the board ~~agency~~ shall also certify if 20 percent of the
677 employees of the business are residents of an enterprise zone,
678 excluding temporary and part-time employees. The certification
679 shall be in writing, and a copy of the certification shall be
680 transmitted to the executive director of the Department of
681 Revenue. The business shall be responsible for forwarding a
682 certified application to the department within the time
683 specified in paragraph (i).

684 (i) All applications for a credit pursuant to this section
685 must be submitted to the department within 6 months after the
686 new employee is hired, except applications for credit for leased
687 employees. Applications for credit for leased employees must be
688 submitted to the department within 7 months after the employee
689 is leased.

690 Section 5. Subsections (2), (3), and (9) of section
691 220.181, Florida Statutes, are amended to read:

692 220.181 Enterprise zone jobs credit.—

693 (2) When filing for an enterprise zone jobs credit, a
694 business must file under oath with the governing body or the
695 board of the enterprise zone ~~development agency~~ having
696 jurisdiction over the enterprise zone where the business is

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697 located, as applicable, a statement that ~~which~~ includes:

698 (a) For each new employee for whom this credit is claimed,
699 the employee's name and place of residence during the taxable
700 year, including the identifying number assigned pursuant to s.
701 290.0065 to the enterprise zone in which the new employee
702 resides if the new employee is a person residing in an
703 enterprise zone, and, if applicable, documentation that the
704 employee is a welfare transition program participant.

705 (b) If applicable, the name and address of each permanent
706 employee of the business, including, for each employee who is a
707 resident of an enterprise zone, the identifying number assigned
708 pursuant to s. 290.0065 to the enterprise zone in which the
709 employee resides.

710 (c) The name and address of the business.

711 (d) The identifying number assigned pursuant to s. 290.0065
712 to the enterprise zone in which the eligible business is
713 located.

714 (e) The salary or hourly wages paid to each new employee
715 claimed.

716 (f) Demonstration to the department that, on the date of
717 application, the total number of full-time jobs is greater than
718 the total was 12 months prior to that date.

719 (g) Whether the business is a small business as defined by
720 s. 288.703.

721 (3) Within 10 working days after receipt of an application,
722 the governing body or the board of the enterprise zone
723 ~~development agency~~ shall review the application to determine if
724 it contains all the information required pursuant to subsection
725 (2) and meets the criteria set out in this section. The

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726 governing body or the board ~~agency~~ shall certify all
727 applications that contain the information required pursuant to
728 subsection (2) and meet the criteria set out in this section as
729 eligible to receive a credit. If applicable, the governing body
730 or the board ~~agency~~ shall also certify if 20 percent of the
731 employees of the business are residents of an enterprise zone,
732 excluding temporary and part-time employees. The certification
733 shall be in writing, and a copy of the certification shall be
734 transmitted to the executive director of the Department of
735 Revenue. The business shall be responsible for forwarding a
736 certified application to the department.

737 (9) This section, except paragraph (1)(c) and subsection
738 (8), expires on the date specified in s. 290.016 for the
739 expiration of the Florida Enterprise Zone Act, and a business
740 may not begin claiming the enterprise zone jobs credit after
741 that date; however, the expiration of this section does not
742 affect the operation of a ~~any~~ credit for which a business has
743 qualified under this section before that date, or a ~~any~~
744 carryforward of unused credit amounts as provided in paragraph
745 (1)(c).

746 Section 6. Subsections (11) and (14) of section 220.182,
747 Florida Statutes, are amended to read:

748 220.182 Enterprise zone property tax credit.—

749 (11) To apply for an enterprise zone property tax credit, a
750 new, expanded, or rebuilt business must file under oath with the
751 governing body or the board of the enterprise zone ~~development~~
752 ~~agency~~ having jurisdiction over the enterprise zone where the
753 business is located, as applicable, an application prescribed by
754 the department for claiming the credit authorized by this

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755 section. Within 10 working days after receipt of an application,
756 the governing body or the board of the enterprise zone
757 ~~development agency~~ shall review the application to determine if
758 it contains all the information required pursuant to this
759 section and meets the criteria set out in this section. The
760 governing body or the board ~~agency~~ shall certify all
761 applications that contain the information required pursuant to
762 this section and meet the criteria set out in this section as
763 eligible to receive a credit. If applicable, the governing body
764 or the board ~~agency~~ shall also certify if 20 percent of the
765 employees of the business are residents of an enterprise zone,
766 excluding temporary and part-time employees. The certification
767 shall be in writing, and a copy of the certification shall be
768 transmitted to the executive director of the Department of
769 Revenue. The business shall be responsible for forwarding all
770 certified applications to the department.

771 (14) This section expires on the date specified in s.
772 290.016 for the expiration of the Florida Enterprise Zone Act,
773 and a business may not begin claiming the enterprise zone
774 property tax credit after that date; however, the expiration of
775 this section does not affect the operation of a ~~any~~ credit for
776 which a business has qualified under this section before that
777 date, or a ~~any~~ carryforward of unused credit amounts as provided
778 in paragraph (1) (b).

779 Section 7. Paragraph (c) of subsection (2) of section
780 220.183, Florida Statutes, is amended to read:

781 220.183 Community contribution tax credit.—

782 (2) ELIGIBILITY REQUIREMENTS.—

783 (c) The project must be undertaken by an "eligible

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784 sponsor," defined here as:

- 785 1. A community action program;
- 786 2. A nonprofit community-based development organization
787 whose mission is the provision of housing for low-income or
788 very-low-income households or increasing entrepreneurial and
789 job-development opportunities for low-income persons;
- 790 3. A neighborhood housing services corporation;
- 791 4. A local housing authority, created pursuant to chapter
792 421;
- 793 5. A community redevelopment agency, created pursuant to s.
794 163.356;
- 795 6. A historic preservation district agency or organization;
- 796 7. A regional workforce board;
- 797 8. A direct-support organization as provided in s.
798 1009.983;
- 799 9. The board of an enterprise zone ~~under development agency~~
800 ~~created pursuant to s. 290.0056;~~
- 801 10. A community-based organization incorporated under
802 chapter 617 which is recognized as educational, charitable, or
803 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
804 and whose bylaws and articles of incorporation include
805 affordable housing, economic development, or community
806 development as the primary mission of the corporation;
- 807 11. Units of local government;
- 808 12. Units of state government; or
- 809 13. Such other agency as the Department of Economic
810 Opportunity may, from time to time, designate by rule.

811

812 In no event shall a contributing business firm have a financial

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813 interest in the eligible sponsor.

814 Section 8. Section 290.003, Florida Statutes, is amended to
815 read:

816 290.003 Policy and purpose.—It is the policy of this state
817 to provide the necessary means to assist local communities,
818 their residents, and the private sector in creating the proper
819 economic and social environment to induce the investment of
820 private resources in productive business enterprises located in
821 severely distressed areas, ~~and~~ to provide jobs for residents of
822 such areas, and to assist in revitalizing such local
823 communities. In achieving this objective, the state will seek to
824 provide appropriate investments, tax benefits, and regulatory
825 relief of sufficient importance to encourage the business
826 community to commit its financial participation. The purpose of
827 ss. 290.001-290.016 is to establish a process that clearly
828 identifies such severely distressed areas and provides
829 incentives by both the state and local government to induce
830 private investment in such areas. The Legislature, therefore,
831 declares the revitalization of enterprise zones, through the
832 concerted efforts of government and the private sector, to be a
833 public purpose.

834 Section 9. Subsection (1) and paragraph (b) of subsection
835 (6) of section 290.0055, Florida Statutes, are amended,
836 paragraph (d) is added to subsection (4) of that section, and
837 subsection (7) is added to that section, to read:

838 290.0055 Local nominating procedure.—

839 (1) If, pursuant to s. 290.0065, an opportunity exists for
840 designation of a new enterprise zone, any county or
841 municipality, or a county and one or more municipalities

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842 together, may apply to the department for the designation of an
843 area as an enterprise zone after completion of the following:

844 (a) The adoption by the governing body or bodies of a
845 resolution that ~~which~~:

846 1. Finds that an area exists in such county or
847 municipality, or in both the county and one or more
848 municipalities, which chronically exhibits extreme and
849 unacceptable levels of poverty, unemployment, physical
850 deterioration, and economic disinvestment;

851 2. Determines that the rehabilitation, conservation, or
852 redevelopment, or a combination thereof, of such area is
853 necessary in the interest of the public health, safety, and
854 welfare of the residents of such county or municipality, or such
855 county and one or more municipalities; and

856 3. Determines that the revitalization of such area can
857 occur only if the private sector can be induced to invest its
858 own resources in productive enterprises that build or rebuild
859 the economic viability of the area.

860 (b) The creation of a board of an enterprise zone under
861 ~~development agency pursuant to~~ s. 290.0056.

862 (c) The creation and adoption of a strategic plan pursuant
863 to s. 290.0057.

864 (4) An area nominated by a county or municipality, or a
865 county and one or more municipalities together, for designation
866 as an enterprise zone shall be eligible for designation under s.
867 290.0065 only if it meets the following criteria:

868 (d) The selected area has at least two designated
869 components of the Strategic Intermodal System, as provided in s.
870 339.62, within 1 mile of the enterprise zone.

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- 871 (6)
- 872 (b) Upon a recommendation by the board of an enterprise
873 ~~zone development agency~~, the governing body of the jurisdiction
874 which authorized the application for an enterprise zone may
875 apply to the department for a change in boundary each year ~~once~~
876 ~~every 3 years~~ by adopting a resolution that:
- 877 1. States with particularity the reasons for the change;
 - 878 and
 - 879 2. Describes specifically and, to the extent required by
880 the department, the boundary change to be made.
- 881 (7) The board of an enterprise zone must adopt a
882 resolution, pursuant to paragraph (1) (a), at least once every 5
883 years which states that the current enterprise zone continues to
884 suffer from high levels of poverty, unemployment, physical
885 deterioration, and economic disinvestment and continues to meet
886 the requirements for designation as an enterprise zone, and that
887 public support remains high for the revitalization of the area.
- 888 Section 10. Section 290.0056, Florida Statutes, is amended
889 to read:
- 890 290.0056 Enterprise zone administration ~~development~~
891 ~~agency.~~—
- 892 (1) The municipality or county that applies for designation
893 of an enterprise zone has jurisdiction over the enterprise
894 zone's administration. Each such municipality or county shall,
895 by ordinance, designate a municipal or county officer or
896 employee as zone administrator for each enterprise zone within
897 its jurisdiction. The zone administrator shall be the liaison
898 between such municipality or county, the department, and any
899 other organizations within the jurisdiction of the enterprise

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900 zone.

901 (2) Upon adoption of the resolution as provided in s.
902 290.0055(1)(a), the county or municipality shall create a board
903 of the enterprise zone ~~public body corporate and politic to be~~
904 ~~known as an "enterprise zone development agency."~~ For an area
905 nominated by a county and one or more municipalities jointly,
906 the county shall create the board agency. ~~Each such agency shall~~
907 ~~be constituted as a public instrumentality, and the exercise by~~
908 ~~an enterprise zone development agency of the powers conferred by~~
909 ~~this act shall be deemed and held to be the performance of an~~
910 ~~essential public function. The enterprise zone development~~
911 ~~agency of a county has the power to function within the~~
912 ~~corporate limits of a municipality only if the governing body of~~
913 ~~the municipality has by resolution concurred in the enterprise~~
914 ~~zone development plan prepared pursuant to s. 290.0057.~~

915 (3) ~~(2)~~ When the governing body creates a board ~~an~~
916 ~~enterprise zone development agency~~, that body shall appoint a
917 ~~board of commissioners of the agency, which shall consist of not~~
918 fewer than 8 and not ~~or~~ more than 13 commissioners to the board.
919 ~~The governing body may appoint at least one representative from~~
920 ~~each of the following: the local chamber of commerce; local~~
921 ~~financial or insurance entities; local businesses and, where~~
922 ~~possible, businesses operating within the nominated area; the~~
923 ~~residents residing within the nominated area; nonprofit~~
924 ~~community-based organizations operating within the nominated~~
925 ~~area; the regional workforce board; the local code enforcement~~
926 ~~agency; and the local law enforcement agency. The terms of~~
927 office of the commissioners shall be for 4 years, except that,
928 in making the initial appointments, the governing body shall

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929 appoint two members for terms of 3 years, two members for terms
930 of 2 years, and one member for a term of 1 year; the remaining
931 initial members shall serve for terms of 4 years. ~~A vacancy~~
932 ~~occurring during a term shall be filled for the unexpired term.~~
933 ~~The importance of including individuals from the nominated area~~
934 ~~shall be considered in making appointments. Further, the~~
935 ~~importance of minority representation on the agency shall be~~
936 ~~considered in making appointments so that the agency generally~~
937 ~~reflects the gender and ethnic composition of the community as a~~
938 ~~whole.~~

939 ~~(3) A commissioner shall receive no compensation for his or~~
940 ~~her services, but is entitled to the necessary expenses,~~
941 ~~including travel expenses, incurred in the discharge of his or~~
942 ~~her duties. Each commissioner shall hold office until a~~
943 ~~successor has been appointed and has qualified. A certificate of~~
944 ~~the appointment or reappointment of any commissioner is~~
945 ~~conclusive evidence of the due and proper appointment of the~~
946 ~~commissioner.~~

947 ~~(4) The powers of an enterprise zone development agency~~
948 ~~shall be exercised by the commissioners. A majority of the~~
949 ~~commissioners constitutes a quorum for the purpose of conducting~~
950 ~~business and exercising the powers of the agency and for all~~
951 ~~other purposes. Action may be taken by the agency upon a vote of~~
952 ~~a majority of the commissioners present, unless in any case the~~
953 ~~bylaws require a larger number.~~

954 ~~(5) The governing body shall designate a chair and vice~~
955 ~~chair from among the commissioners. An agency may employ an~~
956 ~~executive director, technical experts, and such other agents and~~
957 ~~employees, permanent and temporary, as it requires, and~~

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958 ~~determine their qualifications, duties, and compensation. For~~
959 ~~such legal service as it requires, an agency may employ or~~
960 ~~retain its own counsel and legal staff. An agency authorized to~~
961 ~~transact business and exercise powers under this act shall file~~
962 ~~with the governing body, on or before March 31 of each year, a~~
963 ~~report of its activities for the preceding fiscal year, which~~
964 ~~report shall include a complete financial statement setting~~
965 ~~forth its assets, liabilities, income, and operating expenses as~~
966 ~~of the end of such fiscal year. The agency shall make the report~~
967 ~~available for inspection during business hours in the office of~~
968 ~~the agency.~~

969 ~~(6) At any time after the creation of an enterprise zone~~
970 ~~development agency, the governing body of the county or~~
971 ~~municipality may appropriate to the agency such amounts as the~~
972 ~~governing body deems necessary for the administrative expenses~~
973 ~~and overhead of the agency.~~

974 ~~(7) The governing body may remove a commissioner for~~
975 ~~inefficiency, neglect of duty, or misconduct in office only~~
976 ~~after a hearing and only if the commissioner has been given a~~
977 ~~copy of the charges at least 10 days prior to the hearing and~~
978 ~~has had an opportunity to be heard in person or by counsel.~~

979 ~~(4)(8) The board of an the enterprise zone, in cooperation~~
980 ~~with the zone administrator, development agency shall have the~~
981 ~~following powers and responsibilities:~~

982 (a) To assist in the development, implementation, and
983 annual review and update of the strategic plan or measurable
984 goals.

985 (b) To oversee and monitor the implementation of the
986 strategic plan or measurable goals. The board of an enterprise

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987 zone ~~agency~~ shall make quarterly reports to the governing body
988 of the municipality or county, or the governing bodies of the
989 county and one or more municipalities, evaluating the progress
990 in implementing the strategic plan or measurable goals.

991 (c) To identify and recommend to the governing body of the
992 municipality or county, or the governing bodies of the county
993 and one or more municipalities, ways to remove regulatory
994 barriers.

995 (d) To identify to the local government or governments the
996 financial needs of, and local resources or assistance available
997 to, eligible businesses in the zone.

998 (e) To assist in promoting the enterprise zone incentives
999 to residents and businesses within the enterprise zone.

1000 (f) To recommend boundary changes, as appropriate, in the
1001 enterprise zone to the governing body.

1002 (g) To work with organizations affiliated with Florida
1003 Agricultural and Mechanical University, the University of
1004 Florida, and the University of South Florida, a group of
1005 universities unofficially named the "University Partnership for
1006 Community Development," or similar organizations that have
1007 combined their resources to provide development consulting on a
1008 nonprofit basis.

1009 (h) To work with the department and Enterprise Florida,
1010 Inc., to ensure that the enterprise zone coordinator receives
1011 training on an annual basis.

1012 (5) ~~(9)~~ The following powers and responsibilities shall be
1013 performed by the governing body creating the board of the
1014 enterprise zone ~~development agency acting as the managing agent~~
1015 ~~of the enterprise zone development agency~~, or, contingent upon

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1016 approval by such governing body, such powers and
1017 responsibilities shall be performed by the ~~enterprise zone~~
1018 administrator development agency:

1019 (a) To review, process, and certify applications for state
1020 enterprise zone tax incentives pursuant to ss. 212.08(5)(g),
1021 (h), and (15); 212.096; 220.181; and 220.182.

1022 (b) To provide assistance to businesses and residents
1023 within the enterprise zone.

1024 (c) To promote the development of the enterprise zone,
1025 including preparing, purchasing, and distributing by mail or
1026 other means of advertising, literature and other material
1027 concerning the enterprise zone and enterprise zone incentives.

1028 (d) To borrow money and apply for and accept advances,
1029 loans, grants, contributions, and any other form of financial
1030 assistance from the Federal Government or the state, county, or
1031 other public body or from any sources, public or private, for
1032 the purposes of this act, and to give such security as may be
1033 required and to enter into and carry out contracts or agreements
1034 in connection therewith; and to include in any contract for
1035 financial assistance with the Federal Government for or with
1036 respect to the development of the enterprise zone and related
1037 activities such conditions imposed pursuant to federal laws as
1038 the governing body deems reasonable and appropriate which are
1039 not inconsistent with the purposes of this section.

1040 (e) To appropriate such funds and make such expenditures as
1041 are necessary to carry out the purposes of this act.

1042 (f) To make and execute contracts and other instruments
1043 necessary or convenient to the exercise of its powers under this
1044 section.

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1045 (g) To procure insurance or require bond against any loss
1046 in connection with its property in such amounts and from such
1047 insurers as may be necessary or desirable.

1048 (h) To invest any funds held in reserves or sinking funds,
1049 or any funds not required for immediate disbursement, in such
1050 investments as may be authorized by this act.

1051 (i) To purchase, sell, or hold stock, evidences of
1052 indebtedness, and other capital participation instruments.

1053 (6)~~(10)~~ Contingent upon approval by the governing body, the
1054 board of an enterprise zone ~~the agency~~ may invest in community
1055 investment corporations that ~~which~~ conduct, or agree to conduct,
1056 loan guarantee programs assisting minority business enterprises
1057 located in the enterprise zone. In making such investments, the
1058 board of the enterprise zone ~~agency~~ shall first attempt to
1059 invest in existing community investment corporations providing
1060 services in the enterprise zone. Such investments shall be made
1061 under conditions required by law and as the board of the
1062 enterprise zone ~~agency~~ may require, including, but not limited
1063 to:

1064 (a) The funds invested by the board of the enterprise zone,
1065 in cooperation with the zone administrator, ~~agency~~ shall be used
1066 to provide loan guarantees to individuals for minority business
1067 enterprises located in the enterprise zone.

1068 (b) The community investment corporation may not approve
1069 any application for a loan guarantee unless the person applying
1070 for the loan guarantee shows that he or she has applied for the
1071 loan or loan guarantee through normal banking channels and that
1072 the loan or loan guarantee has been refused by at least one bank
1073 or other financial institution.

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1074 (7)~~(11)~~ Before October 1 of each year, the zone
1075 administrator, on behalf of the board of the enterprise zone,
1076 agency shall submit to the department for inclusion in the
1077 annual report required under s. 20.60 a complete and detailed
1078 written report setting forth:

1079 (a) Its operations and accomplishments during the fiscal
1080 year.

1081 (b) The accomplishments and progress concerning the
1082 implementation of the strategic plan or measurable goals, and
1083 any updates to the strategic plan or measurable goals.

1084 (c) The number and type of businesses assisted by the board
1085 of the enterprise zone ~~agency~~ during the fiscal year.

1086 (d) The number of jobs created within the enterprise zone
1087 during the fiscal year.

1088 (e) The usage and revenue impact of state and local
1089 incentives granted during the calendar year.

1090 (f) The demographic information within the designated area.

1091 (g) Any other information required by the department.

1092 (8) The annual report required under subsection (7) must
1093 include a strategic plan for the subsequent year, including
1094 specific and measurable annual goals. If the enterprise zone
1095 does not meet its annual goals in the following year, the board
1096 of the enterprise zone, in cooperation with the zone
1097 administrator, may receive 1 additional year to meet such goals.
1098 If the goals are not met within this extension period, the
1099 enterprise zone is dissolved.

1100 ~~(12) In the event that the nominated area selected by the~~
1101 ~~governing body is not designated a state enterprise zone, the~~
1102 ~~governing body may dissolve the agency after receiving~~

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1103 ~~notification from the department that the area was not~~
1104 ~~designated as an enterprise zone.~~

1105 Section 11. Paragraph (a) of subsection (4) of section
1106 290.0065, Florida Statutes, is amended to read:

1107 290.0065 State designation of enterprise zones.—

1108 (4) (a) Notwithstanding s. 290.0055, the department may
1109 redesignate any state enterprise zone having an effective date
1110 on or before January 1, 2005, as a state enterprise zone upon
1111 completion and submittal to the department by the governing body
1112 for an enterprise zone of the following:

1113 1. An updated zone profile for the enterprise zone based on
1114 the most recent census data that complies with s. 290.0055,
1115 except that pervasive poverty criteria may be set aside for
1116 rural enterprise zones.

1117 2. A resolution passed by the governing body for that
1118 enterprise zone requesting redesignation and explaining the
1119 reasons the conditions of the zone merit redesignation.

1120 3. Measurable goals for the enterprise zone developed by
1121 the board of the enterprise zone ~~development agency~~, which may
1122 be the goals established in the enterprise zone's strategic
1123 plan.

1124

1125 The governing body may also submit a request for a boundary
1126 change in an enterprise zone in the same application to the
1127 department as long as the new area complies with the
1128 requirements of s. 290.0055, except that pervasive poverty
1129 criteria may be set aside for rural enterprise zones.

1130 Section 12. Subsection (2) of section 290.014, Florida
1131 Statutes, is amended to read:

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1132 290.014 Annual reports on enterprise zones.-

1133 (2) The annual report required under s. 20.60 must ~~shall~~
1134 include the information provided by the Department of Revenue
1135 pursuant to subsection (1) and the information provided by the
1136 zone administrators of the enterprise zones ~~zone development~~
1137 ~~agencies~~ pursuant to s. 290.0056. In addition, the report must
1138 ~~shall~~ include an analysis of the activities and accomplishments
1139 of each enterprise zone.

1140 Section 13. Section 290.016, Florida Statutes, is amended
1141 to read:

1142 290.016 Repeal.—Sections 290.001-290.014 are repealed
1143 December 31, 2025 ~~2015~~.

1144 Section 14. For the purpose of incorporating the amendment
1145 made by this act to section 290.016, Florida Statutes, in a
1146 reference thereto, paragraph (c) of subsection (8) of section
1147 166.231, Florida Statutes, is reenacted to read:

1148 166.231 Municipalities; public service tax.-

1149 (8)

1150 (c) This subsection expires on the date specified in s.
1151 290.016 for the expiration of the Florida Enterprise Zone Act,
1152 except that any qualified business that has satisfied the
1153 requirements of this subsection before that date shall be
1154 allowed the full benefit of the exemption allowed under this
1155 subsection as if this subsection had not expired on that date.

1156 Section 15. For the purpose of incorporating the amendment
1157 made by this act to section 290.016, Florida Statutes, in a
1158 reference thereto, subsection (4) of section 193.077, Florida
1159 Statutes, is reenacted to read:

1160 193.077 Notice of new, rebuilt, or expanded property.-

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1161 (4) This section expires on the date specified in s.
1162 290.016 for the expiration of the Florida Enterprise Zone Act.
1163 Section 16. For the purpose of incorporating the amendment
1164 made by this act to section 290.016, Florida Statutes, in a
1165 reference thereto, paragraph (b) of subsection (5) of section
1166 193.085, Florida Statutes, is reenacted to read:

1167 193.085 Listing all property.—

1168 (5)

1169 (b) This subsection expires on the date specified in s.
1170 290.016 for the expiration of the Florida Enterprise Zone Act.

1171 Section 17. For the purpose of incorporating the amendment
1172 made by this act to section 290.016, Florida Statutes, in a
1173 reference thereto, paragraph (b) of subsection (4) of section
1174 195.073, Florida Statutes, is reenacted to read:

1175 195.073 Classification of property.—All items required by
1176 law to be on the assessment rolls must receive a classification
1177 based upon the use of the property. The department shall
1178 promulgate uniform definitions for all classifications. The
1179 department may designate other subclassifications of property.
1180 No assessment roll may be approved by the department which does
1181 not show proper classifications.

1182 (4)

1183 (b) This subsection expires on the date specified in s.
1184 290.016 for the expiration of the Florida Enterprise Zone Act.

1185 Section 18. For the purpose of incorporating the amendment
1186 made by this act to section 290.016, Florida Statutes, in a
1187 reference thereto, paragraph (b) of subsection (1) of section
1188 195.099, Florida Statutes, is reenacted to read:

1189 195.099 Periodic review.—

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1190 (1)

1191 (b) This subsection shall expire on the date specified in
1192 s. 290.016 for the expiration of the Florida Enterprise Zone
1193 Act.

1194 Section 19. For the purpose of incorporating the amendment
1195 made by this act to section 290.016, Florida Statutes, in a
1196 reference thereto, subsection (18) of section 196.012, Florida
1197 Statutes, is reenacted to read:

1198 196.012 Definitions.—For the purpose of this chapter, the
1199 following terms are defined as follows, except where the context
1200 clearly indicates otherwise:

1201 (18) "Enterprise zone" means an area designated as an
1202 enterprise zone pursuant to s. 290.0065. This subsection expires
1203 on the date specified in s. 290.016 for the expiration of the
1204 Florida Enterprise Zone Act.

1205 Section 20. For the purpose of incorporating the amendment
1206 made by this act to section 290.016, Florida Statutes, in a
1207 reference thereto, subsection (4) of section 205.022, Florida
1208 Statutes, is reenacted to read:

1209 205.022 Definitions.—When used in this chapter, the
1210 following terms and phrases shall have the meanings ascribed to
1211 them in this section, except when the context clearly indicates
1212 a different meaning:

1213 (4) "Enterprise zone" means an area designated as an
1214 enterprise zone pursuant to s. 290.0065. This subsection expires
1215 on the date specified in s. 290.016 for the expiration of the
1216 Florida Enterprise Zone Act.

1217 Section 21. For the purpose of incorporating the amendment
1218 made by this act to section 290.016, Florida Statutes, in a

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1219 reference thereto, subsection (6) of section 205.054, Florida
1220 Statutes, is reenacted to read:

1221 205.054 Business tax; partial exemption for engaging in
1222 business or occupation in enterprise zone.—

1223 (6) This section expires on the date specified in s.
1224 290.016 for the expiration of the Florida Enterprise Zone Act;
1225 and a receipt may not be issued with the exemption authorized in
1226 this section for any period beginning on or after that date.

1227 Section 22. For the purpose of incorporating the amendment
1228 made by this act to section 290.016, Florida Statutes, in a
1229 reference thereto, subsection (12) of section 212.096, Florida
1230 Statutes, is reenacted to read:

1231 212.096 Sales, rental, storage, use tax; enterprise zone
1232 jobs credit against sales tax.—

1233 (12) This section, except for subsection (11), expires on
1234 the date specified in s. 290.016 for the expiration of the
1235 Florida Enterprise Zone Act.

1236 Section 23. For the purpose of incorporating the amendment
1237 made by this act to section 290.016, Florida Statutes, in
1238 references thereto, paragraph (c) of subsection (6) and
1239 paragraph (c) of subsection (7) of section 220.02, Florida
1240 Statutes, are reenacted to read:

1241 220.02 Legislative intent.—

1242 (6)

1243 (c) This subsection expires on the date specified in s.
1244 290.016 for the expiration of the Florida Enterprise Zone Act.

1245 (7)

1246 (c) This subsection expires on the date specified in s.
1247 290.016 for the expiration of the Florida Enterprise Zone Act.

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1248 Section 24. For the purpose of incorporating the amendment
1249 made by this act to section 290.016, Florida Statutes, in
1250 references thereto, paragraphs (a), (c), (d), (i), (j), (k),
1251 (o), (p), (q), and (u) of subsection (1) of section 220.03,
1252 Florida Statutes, are reenacted to read:

1253 220.03 Definitions.—

1254 (1) SPECIFIC TERMS.—When used in this code, and when not
1255 otherwise distinctly expressed or manifestly incompatible with
1256 the intent thereof, the following terms shall have the following
1257 meanings:

1258 (a) "Ad valorem taxes paid" means 96 percent of property
1259 taxes levied for operating purposes and does not include
1260 interest, penalties, or discounts foregone. In addition, the
1261 term "ad valorem taxes paid," for purposes of the credit in s.
1262 220.182, means the ad valorem tax paid on new or additional real
1263 or personal property acquired to establish a new business or
1264 facilitate a business expansion, including pollution and waste
1265 control facilities, or any part thereof, and including one or
1266 more buildings or other structures, machinery, fixtures, and
1267 equipment. This paragraph expires on the date specified in s.
1268 290.016 for the expiration of the Florida Enterprise Zone Act.

1269 (c) "Business" or "business firm" means any business entity
1270 authorized to do business in this state as defined in paragraph
1271 (e), and any bank or savings and loan association as defined in
1272 s. 220.62, subject to the tax imposed by the provisions of this
1273 chapter. This paragraph expires on the date specified in s.
1274 290.016 for the expiration of the Florida Enterprise Zone Act.

1275 (d) "Community contribution" means the grant by a business
1276 firm of any of the following items:

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- 1277 1. Cash or other liquid assets.
 1278 2. Real property.
 1279 3. Goods or inventory.
 1280 4. Other physical resources as identified by the
 1281 department.

1282
 1283 This paragraph expires on the date specified in s. 290.016 for
 1284 the expiration of the Florida Enterprise Zone Act.

1285 (i) "Emergency," as used in s. 220.02 and in paragraph (u)
 1286 of this subsection, means occurrence of widespread or severe
 1287 damage, injury, or loss of life or property proclaimed pursuant
 1288 to s. 14.022 or declared pursuant to s. 252.36. This paragraph
 1289 expires on the date specified in s. 290.016 for the expiration
 1290 of the Florida Enterprise Zone Act.

1291 (j) "Enterprise zone" means an area in the state designated
 1292 pursuant to s. 290.0065. This paragraph expires on the date
 1293 specified in s. 290.016 for the expiration of the Florida
 1294 Enterprise Zone Act.

1295 (k) "Expansion of an existing business," for the purposes
 1296 of the enterprise zone property tax credit, means any business
 1297 entity authorized to do business in this state as defined in
 1298 paragraph (e), and any bank or savings and loan association as
 1299 defined in s. 220.62, subject to the tax imposed by the
 1300 provisions of this chapter, located in an enterprise zone, which
 1301 expands by or through additions to real and personal property
 1302 and which establishes five or more new jobs to employ five or
 1303 more additional full-time employees at such location. This
 1304 paragraph expires on the date specified in s. 290.016 for the
 1305 expiration of the Florida Enterprise Zone Act.

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1306 (o) "Local government" means any county or incorporated
1307 municipality in the state. This paragraph expires on the date
1308 specified in s. 290.016 for the expiration of the Florida
1309 Enterprise Zone Act.

1310 (p) "New business," for the purposes of the enterprise zone
1311 property tax credit, means any business entity authorized to do
1312 business in this state as defined in paragraph (e), or any bank
1313 or savings and loan association as defined in s. 220.62, subject
1314 to the tax imposed by the provisions of this chapter, first
1315 beginning operations on a site located in an enterprise zone and
1316 clearly separate from any other commercial or industrial
1317 operations owned by the same entity, bank, or savings and loan
1318 association and which establishes five or more new jobs to
1319 employ five or more additional full-time employees at such
1320 location. This paragraph expires on the date specified in s.
1321 290.016 for the expiration of the Florida Enterprise Zone Act.

1322 (q) "New employee," for the purposes of the enterprise zone
1323 jobs credit, means a person residing in an enterprise zone or a
1324 participant in the welfare transition program who is employed at
1325 a business located in an enterprise zone who begins employment
1326 in the operations of the business after July 1, 1995, and who
1327 has not been previously employed full time within the preceding
1328 12 months by the business or a successor business claiming the
1329 credit pursuant to s. 220.181. A person shall be deemed to be
1330 employed by such a business if the person performs duties in
1331 connection with the operations of the business on a full-time
1332 basis, provided she or he is performing such duties for an
1333 average of at least 36 hours per week each month. The person
1334 must be performing such duties at a business site located in an

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1335 enterprise zone. This paragraph expires on the date specified in
1336 s. 290.016 for the expiration of the Florida Enterprise Zone
1337 Act.

1338 (u) "Rebuilding of an existing business" means replacement
1339 or restoration of real or tangible property destroyed or damaged
1340 in an emergency, as defined in paragraph (i), after July 1,
1341 1995, in an enterprise zone, by a business entity authorized to
1342 do business in this state as defined in paragraph (e), or a bank
1343 or savings and loan association as defined in s. 220.62, subject
1344 to the tax imposed by the provisions of this chapter, located in
1345 the enterprise zone. This paragraph expires on the date
1346 specified in s. 290.016 for the expiration of the Florida
1347 Enterprise Zone Act.

1348 Section 25. For the purpose of incorporating the amendment
1349 made by this act to section 290.016, Florida Statutes, in a
1350 reference thereto, paragraph (a) of subsection (1) of section
1351 220.13, Florida Statutes, is reenacted to read:

1352 220.13 "Adjusted federal income" defined.—

1353 (1) The term "adjusted federal income" means an amount
1354 equal to the taxpayer's taxable income as defined in subsection
1355 (2), or such taxable income of more than one taxpayer as
1356 provided in s. 220.131, for the taxable year, adjusted as
1357 follows:

1358 (a) *Additions*.—There shall be added to such taxable income:

1359 1. The amount of any tax upon or measured by income,
1360 excluding taxes based on gross receipts or revenues, paid or
1361 accrued as a liability to the District of Columbia or any state
1362 of the United States which is deductible from gross income in
1363 the computation of taxable income for the taxable year.

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1364 2. The amount of interest which is excluded from taxable
1365 income under s. 103(a) of the Internal Revenue Code or any other
1366 federal law, less the associated expenses disallowed in the
1367 computation of taxable income under s. 265 of the Internal
1368 Revenue Code or any other law, excluding 60 percent of any
1369 amounts included in alternative minimum taxable income, as
1370 defined in s. 55(b)(2) of the Internal Revenue Code, if the
1371 taxpayer pays tax under s. 220.11(3).

1372 3. In the case of a regulated investment company or real
1373 estate investment trust, an amount equal to the excess of the
1374 net long-term capital gain for the taxable year over the amount
1375 of the capital gain dividends attributable to the taxable year.

1376 4. That portion of the wages or salaries paid or incurred
1377 for the taxable year which is equal to the amount of the credit
1378 allowable for the taxable year under s. 220.181. This
1379 subparagraph shall expire on the date specified in s. 290.016
1380 for the expiration of the Florida Enterprise Zone Act.

1381 5. That portion of the ad valorem school taxes paid or
1382 incurred for the taxable year which is equal to the amount of
1383 the credit allowable for the taxable year under s. 220.182. This
1384 subparagraph shall expire on the date specified in s. 290.016
1385 for the expiration of the Florida Enterprise Zone Act.

1386 6. The amount taken as a credit under s. 220.195 which is
1387 deductible from gross income in the computation of taxable
1388 income for the taxable year.

1389 7. That portion of assessments to fund a guaranty
1390 association incurred for the taxable year which is equal to the
1391 amount of the credit allowable for the taxable year.

1392 8. In the case of a nonprofit corporation which holds a

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1393 pari-mutuel permit and which is exempt from federal income tax
1394 as a farmers' cooperative, an amount equal to the excess of the
1395 gross income attributable to the pari-mutuel operations over the
1396 attributable expenses for the taxable year.

1397 9. The amount taken as a credit for the taxable year under
1398 s. 220.1895.

1399 10. Up to nine percent of the eligible basis of any
1400 designated project which is equal to the credit allowable for
1401 the taxable year under s. 220.185.

1402 11. The amount taken as a credit for the taxable year under
1403 s. 220.1875. The addition in this subparagraph is intended to
1404 ensure that the same amount is not allowed for the tax purposes
1405 of this state as both a deduction from income and a credit
1406 against the tax. This addition is not intended to result in
1407 adding the same expense back to income more than once.

1408 12. The amount taken as a credit for the taxable year under
1409 s. 220.192.

1410 13. The amount taken as a credit for the taxable year under
1411 s. 220.193.

1412 14. Any portion of a qualified investment, as defined in s.
1413 288.9913, which is claimed as a deduction by the taxpayer and
1414 taken as a credit against income tax pursuant to s. 288.9916.

1415 15. The costs to acquire a tax credit pursuant to s.
1416 288.1254(5) that are deducted from or otherwise reduce federal
1417 taxable income for the taxable year.

1418 16. The amount taken as a credit for the taxable year
1419 pursuant to s. 220.194.

1420 17. The amount taken as a credit for the taxable year under
1421 s. 220.196. The addition in this subparagraph is intended to

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1422 ensure that the same amount is not allowed for the tax purposes
1423 of this state as both a deduction from income and a credit
1424 against the tax. The addition is not intended to result in
1425 adding the same expense back to income more than once.
1426 Section 26. This act shall take effect July 1, 2015.