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LEGISLATIVE ACTION

Senate	.	House
Comm: RE	.	
06/11/2015	.	
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The Committee on Appropriations (Hukill and Benacquisto) recommended the following:

1 **Senate Amendment to Amendment (496616) (with title**
2 **amendment)**

3
4 Delete lines 14 - 1306
5 and insert:

6 Section 2. Paragraphs (a) and (b) of subsection (1) of
7 section 202.12, Florida Statutes, are amended to read:

8 202.12 Sales of communications services.—The Legislature
9 finds that every person who engages in the business of selling
10 communications services at retail in this state is exercising a



153900

11 taxable privilege. It is the intent of the Legislature that the
12 tax imposed by chapter 203 be administered as provided in this
13 chapter.

14 (1) For the exercise of such privilege, a tax is levied on
15 each taxable transaction, ~~and the tax~~ is due and payable as
16 follows:

17 (a) Except as otherwise provided in this subsection, at the
18 a rate of 4.92 ~~6.65~~ percent applied to the sales price of the
19 communications service that ~~which~~:

- 20 1. Originates and terminates in this state, or
21 2. Originates or terminates in this state and is charged to
22 a service address in this state,

23
24 when sold at retail, computed on each taxable sale for the
25 purpose of remitting the tax due. The gross receipts tax imposed
26 by chapter 203 shall be collected on the same taxable
27 transactions and remitted with the tax imposed by this
28 paragraph. If no tax is imposed by this paragraph due to the
29 exemption provided under ~~by reason of~~ s. 202.125(1), the tax
30 imposed by chapter 203 shall nevertheless be collected and
31 remitted in the manner and at the time prescribed for tax
32 collections and remittances under this chapter.

33 (b) At the rate of 9.07 ~~10.8~~ percent applied to ~~on~~ the
34 retail sales price of any direct-to-home satellite service
35 received in this state. The proceeds of the tax imposed under
36 this paragraph shall be accounted for and distributed in
37 accordance with s. 202.18(2). The gross receipts tax imposed by
38 chapter 203 shall be collected on the same taxable transactions
39 and remitted with the tax imposed by this paragraph.



153900

40 Section 3. Section 202.12001, Florida Statutes, is amended
41 to read:

42 202.12001 Combined rate for tax collected pursuant to ss.
43 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
44 2010-149, Laws of Florida, the dealer of communication services
45 may collect a combined rate of 5.07 ~~6.8~~ percent, composed
46 ~~comprised~~ of the 4.92 ~~6.65~~ percent and 0.15 percent rates
47 required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively,
48 if as long as the provider properly reflects the tax collected
49 with respect to the two provisions as required in the return to
50 the department ~~of Revenue~~.

51 Section 4. Effective August 1, 2015, subsection (2) of
52 section 202.18, Florida Statutes, is amended to read:

53 202.18 Allocation and disposition of tax proceeds.—The
54 proceeds of the communications services taxes remitted under
55 this chapter shall be treated as follows:

56 (2) The proceeds of the taxes remitted under s.
57 202.12(1)(b) shall be allocated ~~divided~~ as follows:

58 (a) The portion of the ~~such~~ proceeds which constitutes
59 gross receipts taxes, imposed at the rate prescribed in chapter
60 203, shall be deposited as provided by law and in accordance
61 with s. 9, Art. XII of the State Constitution.

62 (b) Fifty-five and nine-tenths ~~Sixty-three~~ percent of the
63 remainder shall be allocated to the state and distributed
64 pursuant to s. 212.20(6), except that the proceeds allocated
65 pursuant to s. 212.20(6)(d)2. shall be prorated to the
66 participating counties in the same proportion as that month's
67 collection of the taxes and fees imposed pursuant to chapter 212
68 and paragraph (1)(b).



153900

69 (c)1. During each calendar year, the remaining portion of
70 the such proceeds shall be transferred to the Local Government
71 Half-cent Sales Tax Clearing Trust Fund. Seventy percent of such
72 proceeds shall be allocated in the same proportion as the
73 allocation of total receipts of the half-cent sales tax under s.
74 218.61 and the emergency distribution under s. 218.65 in the
75 prior state fiscal year. Thirty percent of such proceeds shall
76 be distributed pursuant to s. 218.67.

77 2. The proportion of the proceeds allocated based on the
78 emergency distribution under s. 218.65 shall be distributed
79 pursuant to s. 218.65.

80 3. In each calendar year, the proportion of the proceeds
81 allocated based on the half-cent sales tax under s. 218.61 shall
82 be allocated to each county in the same proportion as the
83 county's percentage of total sales tax allocation for the prior
84 state fiscal year and distributed pursuant to s. 218.62.

85 4. The department shall distribute the appropriate amount
86 to each municipality and county each month at the same time that
87 local communications services taxes are distributed pursuant to
88 subsection (3).

89 Section 5. Effective October 1, 2015, subsection (1) of
90 section 202.27, Florida Statutes, is amended to read:

91 202.27 Return filing; rules for self-accrual.—

92 (1) For the purpose of ascertaining the amount of tax
93 payable under this chapter and chapter 203, each every dealer
94 must has the duty to file a return and remit the taxes required
95 to be collected in any calendar month to the department, on or
96 before the 20th day of the subsequent month, upon forms prepared
97 and furnished by the department or in a format prescribed by it.



153900

98 The department shall, by rule, prescribe the information to be
99 furnished by taxpayers on such returns. For the purpose of
100 determining the taxes required to be remitted under this
101 subsection, a dealer may elect to use an alternative-period
102 basis. As used in this subsection, the term "alternative-period
103 basis" means any month-long period, other than a calendar month,
104 with an end date on or after the 15th day of the calendar month.
105 The election shall be made on forms prepared and furnished by
106 the department or in a format prescribed by the department. A
107 dealer making such election is bound by the election for at
108 least 12 months. If an election is made, the dealer must file a
109 return and remit the taxes required to be collected in the
110 chosen alternative-period basis to the department on or before
111 the 20th day of the subsequent month.

112 Section 6. Effective October 1, 2015, paragraph (d) is
113 added to subsection (1) of section 202.28, Florida Statutes, to
114 read:

115 202.28 Credit for collecting tax; penalties.—

116 (1) Except as otherwise provided in s. 202.22, for the
117 purpose of compensating persons providing communications
118 services for the keeping of prescribed records, the filing of
119 timely tax returns, and the proper accounting and remitting of
120 taxes, persons collecting taxes imposed under this chapter and
121 under s. 203.01(1)(a)2. shall be allowed to deduct 0.75 percent
122 of the amount of the tax due and accounted for and remitted to
123 the department.

124 (d) A disallowance of a collection allowance based on a
125 delinquent tax payment is limited to the percentage of the total
126 tax due which was delinquent when the payment was remitted to



153900

127 the department. The taxpayer has the burden to demonstrate the
128 percentage of the payment which is not delinquent if that
129 percentage is not readily evident at the time of payment.

130 Section 7. The amendments made by this act to ss. 202.27
131 and 202.28, Florida Statutes, are remedial in nature and apply
132 retroactively, but do not provide a basis for an assessment of
133 any unpaid tax or create a right to a refund of or credit for
134 any tax paid before October 1, 2015. Communications services tax
135 returns filed by dealers on an alternative-period basis before
136 October 1, 2015, are deemed to have been filed pursuant to the
137 election provided in s. 202.27(1), Florida Statutes, as amended
138 by this act.

139 Section 8. Section 203.001, Florida Statutes, is amended to
140 read:

141 203.001 Combined rate for tax collected pursuant to ss.
142 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.
143 2010-149, Laws of Florida, the dealer of communication services
144 may collect a combined rate of 5.07 ~~6.8~~ percent, composed
145 ~~comprised~~ of the 4.92 ~~6.65~~ percent and 0.15 percent rates
146 required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively,
147 if as long as the provider properly reflects the tax collected
148 with respect to the two provisions as required in the return to
149 the Department of Revenue.

150 Section 9. The amendments made by this act to ss.
151 202.12(1), 202.12001, and 203.001, Florida Statutes, apply to
152 taxable transactions on bills for communications services dated
153 on or after July 1, 2015.

154 Section 10. Paragraph (e) is added to subsection (1) of
155 section 206.9825, Florida Statutes, to read:



153900

156 206.9825 Aviation fuel tax.-

157 (1)

158 (e)1. Sales of aviation fuel to, and exclusively used for
159 flight training through a school of aeronautics or college of
160 aviation by, a college based in this state which is a tax-exempt
161 organization under s. 501(c) (3) of the Internal Revenue Code or
162 a university based in this state are exempt from the tax imposed
163 by this part if the college or university:

164 a. Is accredited by or has applied for accreditation by the
165 Aviation Accreditation Board International; and

166 b. Offers a graduate program in aeronautical or aerospace
167 engineering or offers flight training through a school of
168 aeronautics or college of aviation.

169 2. A licensed wholesaler or terminal supplier that sells
170 aviation fuel to a college or university qualified under this
171 paragraph and that does not collect the aviation fuel tax from
172 the college or university on such sale may receive an ultimate
173 vendor credit for the 6.9-cent excise tax previously paid on the
174 aviation fuel delivered to such college or university.

175 3. A college or university qualified under this paragraph
176 which purchases fuel from a retail supplier, including a fixed-
177 base operator, and pays the 6.9-cent excise tax on the purchase
178 may apply for and receive a refund of the aviation fuel tax
179 paid.

180 Section 11. Subsections (29) and (32) of section 212.02,
181 Florida Statutes, are amended to read:

182 212.02 Definitions.—The following terms and phrases when
183 used in this chapter have the meanings ascribed to them in this
184 section, except where the context clearly indicates a different



153900

185 meaning:

186 (29) "Livestock" includes all animals of the equine,
187 bovine, or swine class, including goats, sheep, mules, horses,
188 hogs, cattle, ostriches, and other grazing animals raised for
189 commercial purposes. The term ~~"livestock" shall~~ also includes
190 all aquaculture products, as defined in s. 597.0015 and
191 identified by the Department of Agriculture and Consumer
192 Services pursuant to s. 597.003, ~~include fish~~ raised for
193 commercial purposes.

194 (32) "Agricultural production" means the production of
195 plants and animals useful to humans, including the preparation,
196 planting, cultivating, or harvesting of these products or any
197 other practices necessary to accomplish production through the
198 harvest phase, including storage of raw products on a farm. The
199 term ~~and~~ includes aquaculture, horticulture, floriculture,
200 viticulture, forestry, dairy, livestock, poultry, bees, and any
201 and all forms of farm products and farm production.

202 Section 12. Paragraph (a) of subsection (2) of section
203 212.04, Florida Statutes, is amended to read:

204 212.04 Admissions tax; rate, procedure, enforcement.—

205 (2) (a) A tax may not be levied on:

206 1. Admissions to athletic or other events sponsored by
207 elementary schools, junior high schools, middle schools, high
208 schools, community colleges, public or private colleges and
209 universities, deaf and blind schools, facilities of the youth
210 services programs of the Department of Children and Families,
211 and state correctional institutions if only student, faculty, or
212 inmate talent is used. However, this exemption does not apply to
213 admission to athletic events sponsored by a state university,



153900

214 and the proceeds of the tax collected on such admissions shall
215 be retained and used by each institution to support women's
216 athletics as provided in s. 1006.71(2)(c).

217 2. Dues, membership fees, and admission charges imposed by
218 not-for-profit sponsoring organizations. To receive this
219 exemption, the sponsoring organization must qualify as a not-
220 for-profit entity under s. 501(c)(3) of the Internal Revenue
221 Code of 1954, as amended.

222 3. Admission charges to an event sponsored by a
223 governmental entity, sports authority, or sports commission if
224 held in a convention hall, exhibition hall, auditorium, stadium,
225 theater, arena, civic center, performing arts center, or
226 publicly owned recreational facility and if 100 percent of the
227 risk of success or failure lies with the sponsor of the event
228 and 100 percent of the funds at risk for the event belong to the
229 sponsor, and student or faculty talent is not exclusively used.
230 As used in this subparagraph, the terms "sports authority" and
231 "sports commission" mean a nonprofit organization that is exempt
232 from federal income tax under s. 501(c)(3) of the Internal
233 Revenue Code and that contracts with a county or municipal
234 government for the purpose of promoting and attracting sports-
235 tourism events to the community with which it contracts.

236 4. An admission paid by a student, or on the student's
237 behalf, to any required place of sport or recreation if the
238 student's participation in the sport or recreational activity is
239 required as a part of a program or activity sponsored by, and
240 under the jurisdiction of, the student's educational institution
241 if his or her attendance is as a participant and not as a
242 spectator.



153900

243 5. Admissions to the National Football League championship
244 game or Pro Bowl; admissions to any semifinal game or
245 championship game of a national collegiate tournament;
246 admissions to a Major League Baseball, Major League Soccer,
247 National Basketball Association, or National Hockey League all-
248 star game; admissions to the Major League Baseball Home Run
249 Derby held before the Major League Baseball All-Star Game; or
250 admissions to National Basketball Association all-star events
251 produced by the National Basketball Association and held at a
252 facility such as an arena, convention center, or municipal
253 facility.

254 6. A participation fee or sponsorship fee imposed by a
255 governmental entity as described in s. 212.08(6) for an athletic
256 or recreational program if the governmental entity by itself, or
257 in conjunction with an organization exempt under s. 501(c)(3) of
258 the Internal Revenue Code of 1954, as amended, sponsors,
259 administers, plans, supervises, directs, and controls the
260 athletic or recreational program.

261 7. Admissions to live theater, live opera, or live ballet
262 productions in this state which are sponsored by an organization
263 that has received a determination from the Internal Revenue
264 Service that the organization is exempt from federal income tax
265 under s. 501(c)(3) of the Internal Revenue Code of 1954, as
266 amended, if the organization actively participates in planning
267 and conducting the event, is responsible for the safety and
268 success of the event, is organized for the purpose of sponsoring
269 live theater, live opera, or live ballet productions in this
270 state, has more than 10,000 subscribing members and has among
271 the stated purposes in its charter the promotion of arts



153900

272 education in the communities it serves, and will receive at
273 least 20 percent of the net profits, if any, of the events the
274 organization sponsors and will bear the risk of at least 20
275 percent of the losses, if any, from the events it sponsors if
276 the organization employs other persons as agents to provide
277 services in connection with a sponsored event. Before March 1 of
278 each year, such organization may apply to the department for a
279 certificate of exemption for admissions to such events sponsored
280 in this state by the organization during the immediately
281 following state fiscal year. The application must state the
282 total dollar amount of admissions receipts collected by the
283 organization or its agents from such events in this state
284 sponsored by the organization or its agents in the year
285 immediately preceding the year in which the organization applies
286 for the exemption. Such organization shall receive the exemption
287 only to the extent of \$1.5 million multiplied by the ratio that
288 such receipts bear to the total of such receipts of all
289 organizations applying for the exemption in such year; however,
290 such exemption granted to any organization may not exceed 6
291 percent of such admissions receipts collected by the
292 organization or its agents in the year immediately preceding the
293 year in which the organization applies for the exemption. Each
294 organization receiving the exemption shall report each month to
295 the department the total admissions receipts collected from such
296 events sponsored by the organization during the preceding month
297 and shall remit to the department an amount equal to 6 percent
298 of such receipts reduced by any amount remaining under the
299 exemption. Tickets for such events sold by such organizations
300 may not reflect the tax otherwise imposed under this section.



153900

301 8. Entry fees for participation in freshwater fishing
302 tournaments.

303 9. Participation or entry fees charged to participants in a
304 game, race, or other sport or recreational event if spectators
305 are charged a taxable admission to such event.

306 10. Admissions to any postseason collegiate football game
307 sanctioned by the National Collegiate Athletic Association.

308 11. Admissions to and membership fees for gun clubs. For
309 purposes of this subparagraph, the term "gun club" means an
310 organization whose primary purpose is to offer its members
311 access to one or more shooting ranges for target or skeet
312 shooting.

313 Section 13. Subsection (5) of section 212.05, Florida
314 Statutes, is amended to read:

315 212.05 Sales, storage, use tax.—It is hereby declared to be
316 the legislative intent that every person is exercising a taxable
317 privilege who engages in the business of selling tangible
318 personal property at retail in this state, including the
319 business of making mail order sales, or who rents or furnishes
320 any of the things or services taxable under this chapter, or who
321 stores for use or consumption in this state any item or article
322 of tangible personal property as defined herein and who leases
323 or rents such property within the state.

324 (5) Notwithstanding any other provision of this chapter,
325 the maximum amount of tax imposed under this chapter and
326 collected on each sale or use of a boat in this state may not
327 exceed \$18,000 and on each repair of a boat in this state may
328 not exceed \$60,000.

329 Section 14. Subsection (3), paragraphs (a) and (p) of



153900

330 subsection (5), and paragraphs (r) and (ll) of subsection (7) of
331 section 212.08, Florida Statutes, are amended, and paragraph
332 (nnn) is added to subsection (7) of that section, to read:

333 212.08 Sales, rental, use, consumption, distribution, and
334 storage tax; specified exemptions.—The sale at retail, the
335 rental, the use, the consumption, the distribution, and the
336 storage to be used or consumed in this state of the following
337 are hereby specifically exempt from the tax imposed by this
338 chapter.

339 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—

340 (a) The There shall be no tax may not be imposed on the
341 sale, rental, lease, use, consumption, repair, or storage for
342 use in this state of power farm equipment or irrigation
343 equipment, including replacement parts and accessories for power
344 farm equipment or irrigation equipment, which are used
345 exclusively on a farm or in a forest in the agricultural
346 production of crops or products ~~as~~ produced by those
347 agricultural industries included in s. 570.02(1), or for fire
348 prevention and suppression work with respect to such crops or
349 products. Harvesting may not be construed to include processing
350 activities. This exemption is not forfeited by moving farm
351 equipment between farms or forests.

352 (b) The tax may not be imposed on that portion of the sales
353 price below \$20,000 for a trailer weighing 12,000 pounds or less
354 and purchased by a farmer for exclusive use in agricultural
355 production or to transport farm products from his or her farm to
356 the place where the farmer transfers ownership of the farm
357 products to another. This exemption is not forfeited by using a
358 trailer to transport the farmer's farm equipment. The exemption



153900

359 provided under this paragraph does not apply to the lease or
360 rental of a trailer.

361 (c) The exemptions provided in paragraphs (a) and (b) are
362 ~~However, this exemption shall not be~~ allowed unless the
363 purchaser, renter, or lessee signs a certificate stating that
364 the farm equipment is to be used exclusively ~~on a farm or in a~~
365 ~~forest for agricultural production or for fire prevention and~~
366 ~~suppression,~~ as required under ~~by~~ this subsection. Possession by
367 a seller, lessor, or other dealer of a written certification by
368 the purchaser, renter, or lessee certifying the purchaser's,
369 renter's, or lessee's entitlement to an exemption permitted by
370 this subsection relieves the seller from the responsibility of
371 collecting the tax on the nontaxable amounts, and the department
372 shall look solely to the purchaser for recovery of such tax if
373 it determines that the purchaser was not entitled to the
374 exemption.

375 (5) EXEMPTIONS; ACCOUNT OF USE.—

376 (a) *Items in agricultural use and certain nets.*—There are
377 exempt from the tax imposed by this chapter nets designed and
378 used exclusively by commercial fisheries; disinfectants,
379 fertilizers, insecticides, pesticides, herbicides, fungicides,
380 and weed killers used for application on crops or groves,
381 including commercial nurseries and home vegetable gardens, used
382 in dairy barns or on poultry farms for the purpose of protecting
383 poultry or livestock, or used directly on poultry or livestock;
384 portable containers or movable receptacles in which portable
385 containers are placed, used for processing farm products; field
386 and garden seeds, including flower seeds; nursery stock,
387 seedlings, cuttings, or other propagative material purchased for



153900

388 growing stock; seeds, seedlings, cuttings, and plants used to
389 produce food for human consumption; cloth, plastic, and other
390 similar materials used for shade, mulch, or protection from
391 frost or insects on a farm; stakes used by a farmer to support
392 plants during agricultural production; generators used on
393 poultry farms; and liquefied petroleum gas or other fuel used to
394 heat a structure in which started pullets or broilers are
395 raised; however, such exemption is ~~shall~~ not be allowed unless
396 the purchaser or lessee signs a certificate stating that the
397 item to be exempted is for the exclusive use designated herein.
398 Also exempt are cellophane wrappers, glue for tin and glass
399 (apiarists), mailing cases for honey, shipping cases, window
400 cartons, and baling wire and twine used for baling hay, when
401 used by a farmer to contain, produce, or process an agricultural
402 commodity.

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

404 1. Authorization.—Persons who are registered with the
405 department under s. 212.18 to collect or remit sales or use tax
406 and who make donations to eligible sponsors are eligible for tax
407 credits against their state sales and use tax liabilities as
408 provided in this paragraph:

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

411 b. The credit shall be granted as a refund against state
412 sales and use taxes reported on returns and remitted in the 12
413 months preceding the date of application to the department for
414 the credit as required in sub-subparagraph 3.c. If the annual
415 credit is not fully used through such refund because of
416 insufficient tax payments during the applicable 12-month period,



153900

417 the unused amount may be included in an application for a refund
418 made pursuant to sub-subparagraph 3.c. in subsequent years
419 against the total tax payments made for such year. Carryover
420 credits may be applied for a 3-year period without regard to any
421 time limitation that would otherwise apply under s. 215.26.

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

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

427 e. The total amount of tax credits which may be granted for
428 all programs approved under this paragraph, s. 220.183, and s.
429 624.5105 is \$18.4 million in fiscal year 2015-2016, \$21.4
430 million in fiscal year 2016-2017, and \$21.4 million in fiscal
431 year 2017-2018 annually for projects that provide housing for
432 persons with special needs or homeownership opportunities for
433 low-income households or very-low-income households as these
434 terms are defined in s. 420.9071 and \$3.5 million annually for
435 all other projects. As used in this paragraph, the term "person
436 with special needs" has the same meaning as in s. 420.0004 and
437 the terms "low-income person," "low-income household," "very-
438 low-income person," and "very-low-income household" have the
439 same meaning as in s. 420.9071.

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

443 2. Eligibility requirements.—

444 a. A community contribution by a person must be in the
445 following form:



153900

446 (I) Cash or other liquid assets;
447 (II) Real property;
448 (III) Goods or inventory; or
449 (IV) Other physical resources identified by the Department
450 of Economic Opportunity.

451 b. All community contributions must be reserved exclusively
452 for use in a project. As used in this sub-subparagraph, the term
453 "project" means activity undertaken by an eligible sponsor which
454 is designed to construct, improve, or substantially rehabilitate
455 housing that is affordable to low-income households or very-low-
456 income households ~~as those terms are defined in s. 420.9071;~~
457 designed to provide housing opportunities for persons with
458 special needs; designed to provide commercial, industrial, or
459 public resources and facilities; or designed to improve
460 entrepreneurial and job-development opportunities for low-income
461 persons. A project may be the investment necessary to increase
462 access to high-speed broadband capability in a rural community
463 that had an enterprise zone designated pursuant to chapter 290
464 as of May 1, 2015 ~~rural communities with enterprise zones,~~
465 including projects that result in improvements to communications
466 assets that are owned by a business. A project may include the
467 provision of museum educational programs and materials that are
468 directly related to a project approved between January 1, 1996,
469 and December 31, 1999, and located in an area which was in an
470 enterprise zone designated pursuant to s. 290.0065 as of May 1,
471 2015. This paragraph does not preclude projects that propose to
472 construct or rehabilitate housing for low-income households or
473 very-low-income households on scattered sites or housing
474 opportunities for persons with special needs. With respect to



153900

475 housing, contributions may be used to pay the following eligible
476 special needs, low-income, and very-low-income housing-related
477 activities:

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

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

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

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

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

496 (I) A community action program;

497 (II) A nonprofit community-based development organization
498 whose mission is the provision of housing for persons with
499 specials needs, low-income households, or very-low-income
500 households or increasing entrepreneurial and job-development
501 opportunities for low-income persons;

502 (III) A neighborhood housing services corporation;

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



153900

- 504 (V) A community redevelopment agency created under s.
505 163.356;
- 506 (VI) A historic preservation district agency or
507 organization;
- 508 (VII) A regional workforce board;
- 509 (VIII) A direct-support organization as provided in s.
510 1009.983;
- 511 (IX) An enterprise zone development agency created under s.
512 290.0056;
- 513 (X) A community-based organization incorporated under
514 chapter 617 which is recognized as educational, charitable, or
515 scientific pursuant to s. 501(c) (3) of the Internal Revenue Code
516 and whose bylaws and articles of incorporation include
517 affordable housing, economic development, or community
518 development as the primary mission of the corporation;
- 519 (XI) Units of local government;
- 520 (XII) Units of state government; or
- 521 (XIII) Any other agency that the Department of Economic
522 Opportunity designates by rule.

523
524 A contributing person may not have a financial interest in the
525 eligible sponsor.

526 d. The project must be located in an area which was in an
527 ~~designated an~~ enterprise zone designated pursuant to chapter 290
528 as of May 1, 2015, or a Front Porch Florida Community, unless
529 the project increases access to high-speed broadband capability
530 in a rural community that had an enterprise zone designated
531 pursuant to chapter 290 as of May 1, 2015, ~~for rural communities~~
532 ~~that have enterprise zones~~ but is physically located outside the



153900

533 designated rural zone boundaries. Any project designed to
534 construct or rehabilitate housing for low-income households or
535 very-low-income households or housing opportunities for persons
536 with special needs ~~as those terms are defined in s. 420.9071~~ is
537 exempt from the area requirement of this sub-subparagraph.

538 e.(I) If, during the first 10 business days of the state
539 fiscal year, eligible tax credit applications for projects that
540 provide housing opportunities for persons with special needs or
541 homeownership opportunities for low-income households or very-
542 low-income households ~~as those terms are defined in s. 420.9071~~
543 are received for less than the annual tax credits available for
544 those projects, the Department of Economic Opportunity shall
545 grant tax credits for those applications and grant remaining tax
546 credits on a first-come, first-served basis for subsequent
547 eligible applications received before the end of the state
548 fiscal year. If, during the first 10 business days of the state
549 fiscal year, eligible tax credit applications for projects that
550 provide housing opportunities for persons with special needs or
551 homeownership opportunities for low-income households or very-
552 low-income households ~~as those terms are defined in s. 420.9071~~
553 are received for more than the annual tax credits available for
554 those projects, the Department of Economic Opportunity shall
555 grant the tax credits for those applications as follows:

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

560 (B) If tax credit applications submitted for approved
561 projects of an eligible sponsor exceed \$200,000 in total, the



153900

562 amount of tax credits granted pursuant to sub-sub-sub-
563 subparagraph (A) shall be subtracted from the amount of
564 available tax credits, and the remaining credits shall be
565 granted to each approved tax credit application on a pro rata
566 basis.

567 (II) If, during the first 10 business days of the state
568 fiscal year, eligible tax credit applications for projects other
569 than those that provide housing opportunities for persons with
570 special needs or homeownership opportunities for low-income
571 households or very-low-income households ~~as those terms are~~
572 ~~defined in s. 420.9071~~ are received for less than the annual tax
573 credits available for those projects, the Department of Economic
574 Opportunity shall grant tax credits for those applications and
575 shall grant remaining tax credits on a first-come, first-served
576 basis for subsequent eligible applications received before the
577 end of the state fiscal year. If, during the first 10 business
578 days of the state fiscal year, eligible tax credit applications
579 for projects other than those that provide housing opportunities
580 for persons with special needs or homeownership opportunities
581 for low-income households or very-low-income households ~~as those~~
582 ~~terms are defined in s. 420.9071~~ are received for more than the
583 annual tax credits available for those projects, the Department
584 of Economic Opportunity shall grant the tax credits for those
585 applications on a pro rata basis.

586 3. Application requirements.-

587 a. An ~~Any~~ eligible sponsor seeking to participate in this
588 program must submit a proposal to the Department of Economic
589 Opportunity which sets forth the name of the sponsor, a
590 description of the project, and the area in which the project is



153900

591 located, together with such supporting information as is
592 prescribed by rule. The proposal must also contain a resolution
593 from the local governmental unit in which the project is located
594 certifying that the project is consistent with local plans and
595 regulations.

596 b. A ~~Any~~ person seeking to participate in this program must
597 submit an application for tax credit to the Department of
598 Economic Opportunity which sets forth the name of the sponsor, a
599 description of the project, and the type, value, and purpose of
600 the contribution. The sponsor shall verify, in writing, the
601 terms of the application and indicate its receipt of the
602 contribution, and such verification must accompany the
603 application for tax credit. The person must submit a separate
604 tax credit application to the Department of Economic Opportunity
605 for each individual contribution that it makes to each
606 individual project.

607 c. A ~~Any~~ person who has received notification from the
608 Department of Economic Opportunity that a tax credit has been
609 approved must apply to the department to receive the refund.
610 Application must be made on the form prescribed for claiming
611 refunds of sales and use taxes and be accompanied by a copy of
612 the notification. A person may submit only one application for
613 refund to the department within a 12-month period.

614 4. Administration.—

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

618 b. The decision of the Department of Economic Opportunity
619 must be in writing, and, if approved, the notification shall



153900

620 state the maximum credit allowable to the person. Upon approval,
621 the Department of Economic Opportunity shall transmit a copy of
622 the decision to the department.

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

628 d. The Department of Economic Opportunity shall, in
629 consultation with the statewide and regional housing and
630 financial intermediaries, market the availability of the
631 community contribution tax credit program to community-based
632 organizations.

633 5. Expiration.—This paragraph expires June 30, 2018 ~~2016~~;
634 however, any accrued credit carryover that is unused on that
635 date may be used until the expiration of the 3-year carryover
636 period for such credit.

637 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any
638 entity by this chapter do not inure to any transaction that is
639 otherwise taxable under this chapter when payment is made by a
640 representative or employee of the entity by any means,
641 including, but not limited to, cash, check, or credit card, even
642 when that representative or employee is subsequently reimbursed
643 by the entity. In addition, exemptions provided to any entity by
644 this subsection do not inure to any transaction that is
645 otherwise taxable under this chapter unless the entity has
646 obtained a sales tax exemption certificate from the department
647 or the entity obtains or provides other documentation as
648 required by the department. Eligible purchases or leases made



153900

649 with such a certificate must be in strict compliance with this
650 subsection and departmental rules, and any person who makes an
651 exempt purchase with a certificate that is not in strict
652 compliance with this subsection and the rules is liable for and
653 shall pay the tax. The department may adopt rules to administer
654 this subsection.

655 (r) *School books and school lunches; institution of higher*
656 *learning prepaid meal plans.*—This exemption applies to school
657 books used in regularly prescribed courses of study, and to
658 school lunches served in public, parochial, or nonprofit schools
659 operated for and attended by pupils of grades K through 12.
660 Yearbooks, magazines, newspapers, directories, bulletins, and
661 similar publications distributed by such educational
662 institutions to their students are also exempt. School books and
663 food sold or served at a college or institution ~~community~~
664 ~~colleges and other institutions~~ of higher learning are taxable,
665 except that prepaid meal plans purchased for use from a college
666 ~~or other institution of higher learning~~ by students currently
667 enrolled or preparing to enroll in a at that college or ~~other~~
668 institution of higher learning are exempt. As used in this
669 paragraph, the term "prepaid meal plans" means payment in
670 advance, or payment using financial aid, once disbursed, to a
671 college or institution of higher learning, or to a management
672 entity under contract to provide prepaid meal plans on behalf of
673 a college or institution of higher learning, for the provision
674 of ~~a~~ defined quantities of dollar equivalencies or meal plans
675 ~~quantity of units~~ that ~~must~~ expire at the end of an academic
676 term and, cannot be refunded to the student upon expiration, ~~and~~
677 ~~which may only be exchanged for food.~~ Prepaid meal plans that



153900

678 contain a defined number of meals or a defined number of dollar
679 equivalencies qualify for this exemption. However, the
680 taxability of the dollar equivalencies of the prepaid meal plans
681 shall be determined upon the plan's use, and tax shall be due
682 when the dollar equivalencies are used to make a purchase if
683 that purchase is otherwise subject to sales tax pursuant to this
684 chapter. As used in this paragraph, the term "dollar
685 equivalencies" includes university-specific dollars on a
686 declining balance, such as flex bucks or dining bucks.

687 (11) *Parent-teacher organizations, parent-teacher*
688 *associations, and schools having grades K through 12.-*

689 1. Sales or leases to parent-teacher organizations and
690 associations the purpose of which is to raise funds for schools
691 that teach grades K through 12 and that are associated with
692 schools having grades K through 12 are exempt from the tax
693 imposed by this chapter.

694 2. Parent-teacher organizations and associations described
695 in subparagraph 1., and schools having grades K through 12, may
696 pay tax to their suppliers on the cost price of school materials
697 and supplies purchased, rented, or leased for resale or rental
698 to students in grades K through 12, of items sold for
699 fundraising purposes, and of items sold through vending machines
700 located on the school premises, in lieu of collecting the tax
701 imposed by this chapter from the purchaser. This subparagraph
702 ~~paragraph~~ also applies to food or beverages sold through vending
703 machines located in the student lunchroom or dining room of a
704 school having kindergarten through grade 12.

705 3. In lieu of collecting the tax imposed by this chapter
706 from the purchaser, school support organizations may pay tax to



153900

707 their suppliers on the cost price of food, drink, and supplies
708 necessary to serve such food and drink when the food, drink, and
709 supplies are purchased for resale. For purposes of this
710 subparagraph, the term "school support organization" means an
711 organization whose sole purpose is to raise funds to support
712 extracurricular activities at public, parochial, or nonprofit
713 schools that teach students in grades K through 12.

714 (nnn) Importation of motor vehicles; active United States
715 Armed Forces members.-The importation of a motor vehicle
716 purchased and used for 6 months or more in a foreign country by
717 an active member of the United States Armed Forces or his or her
718 spouse is also exempt from the tax imposed by this chapter when
719 the vehicle is imported, registered, or titled in this state for
720 personal use by the member or his or her spouse. Proof of the
721 active status of the member, and, when applicable, proof of the
722 spouse's relationship to the member, must be provided when the
723 vehicle is titled and registered in this state.

724 Section 15. (1) The executive director of the Department of
725 Revenue is authorized, and all conditions are deemed to be met,
726 to adopt emergency rules pursuant to s. 120.54(4), Florida
727 Statutes, for the purpose of implementing the amendments made by
728 this act to ss. 202.12, 202.27, and 212.08(7), Florida Statutes.

729 (2) Notwithstanding any other provision of law, emergency
730 rules adopted pursuant to subsection (1) are effective for 6
731 months after adoption and may be renewed during the pendency of
732 procedures to adopt permanent rules addressing the subject of
733 the emergency rules.

734 (3) This section expires July 1, 2018.

735 Section 16. Effective September 1, 2015, paragraph (d) of



153900

736 subsection (6) of section 212.20, Florida Statutes, is amended
737 to read:

738 212.20 Funds collected, disposition; additional powers of
739 department; operational expense; refund of taxes adjudicated
740 unconstitutionally collected.—

741 (6) Distribution of all proceeds under this chapter and ss.
742 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

743 (d) The proceeds of all other taxes and fees imposed
744 pursuant to this chapter or remitted pursuant to s. 202.18(1)(b)
745 and (2)(b) shall be distributed as follows:

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

752 2. After the distribution under subparagraph 1., 8.9744
753 ~~8.8854~~ percent of the amount remitted by a sales tax dealer
754 located within a participating county pursuant to s. 218.61
755 shall be transferred into the Local Government Half-cent Sales
756 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to
757 be transferred shall be reduced by 0.1 percent, and the
758 department shall distribute this amount to the Public Employees
759 Relations Commission Trust Fund less \$5,000 each month, which
760 shall be added to the amount calculated in subparagraph 3. and
761 distributed accordingly.

762 3. After the distribution under subparagraphs 1. and 2.,
763 0.0966 ~~0.0956~~ percent shall be transferred to the Local
764 Government Half-cent Sales Tax Clearing Trust Fund and



153900

765 distributed pursuant to s. 218.65.

766 4. After the distributions under subparagraphs 1., 2., and
767 3., 2.0810 ~~2.0603~~ percent of the available proceeds shall be
768 transferred monthly to the Revenue Sharing Trust Fund for
769 Counties pursuant to s. 218.215.

770 5. After the distributions under subparagraphs 1., 2., and
771 3., 1.3653 ~~1.3517~~ percent of the available proceeds shall be
772 transferred monthly to the Revenue Sharing Trust Fund for
773 Municipalities pursuant to s. 218.215. If the total revenue to
774 be distributed pursuant to this subparagraph is at least as
775 great as the amount due from the Revenue Sharing Trust Fund for
776 Municipalities and the former Municipal Financial Assistance
777 Trust Fund in state fiscal year 1999-2000, no municipality shall
778 receive less than the amount due from the Revenue Sharing Trust
779 Fund for Municipalities and the former Municipal Financial
780 Assistance Trust Fund in state fiscal year 1999-2000. If the
781 total proceeds to be distributed are less than the amount
782 received in combination from the Revenue Sharing Trust Fund for
783 Municipalities and the former Municipal Financial Assistance
784 Trust Fund in state fiscal year 1999-2000, each municipality
785 shall receive an amount proportionate to the amount it was due
786 in state fiscal year 1999-2000.

787 6. Of the remaining proceeds:

788 a. In each fiscal year, the sum of \$29,915,500 shall be
789 divided into as many equal parts as there are counties in the
790 state, and one part shall be distributed to each county. The
791 distribution among the several counties must begin each fiscal
792 year on or before January 5th and continue monthly for a total
793 of 4 months. If a local or special law required that any moneys



153900

794 accruing to a county in fiscal year 1999-2000 under the then-
795 existing provisions of s. 550.135 be paid directly to the
796 district school board, special district, or a municipal
797 government, such payment must continue until the local or
798 special law is amended or repealed. The state covenants with
799 holders of bonds or other instruments of indebtedness issued by
800 local governments, special districts, or district school boards
801 before July 1, 2000, that it is not the intent of this
802 subparagraph to adversely affect the rights of those holders or
803 relieve local governments, special districts, or district school
804 boards of the duty to meet their obligations as a result of
805 previous pledges or assignments or trusts entered into which
806 obligated funds received from the distribution to county
807 governments under then-existing s. 550.135. This distribution
808 specifically is in lieu of funds distributed under s. 550.135
809 before July 1, 2000.

810 b. The department shall distribute \$166,667 monthly to each
811 applicant certified as a facility for a new or retained
812 professional sports franchise pursuant to s. 288.1162. Up to
813 \$41,667 shall be distributed monthly by the department to each
814 certified applicant as defined in s. 288.11621 for a facility
815 for a spring training franchise. However, not more than \$416,670
816 may be distributed monthly in the aggregate to all certified
817 applicants for facilities for spring training franchises.
818 Distributions begin 60 days after such certification and
819 continue for not more than 30 years, except as otherwise
820 provided in s. 288.11621. A certified applicant identified in
821 this sub-subparagraph may not receive more in distributions than
822 expended by the applicant for the public purposes provided in s.



153900

823 288.1162(5) or s. 288.11621(3).

824 c. Beginning 30 days after notice by the Department of
825 Economic Opportunity to the Department of Revenue that an
826 applicant has been certified as the professional golf hall of
827 fame pursuant to s. 288.1168 and is open to the public, \$166,667
828 shall be distributed monthly, for up to 300 months, to the
829 applicant.

830 d. Beginning 30 days after notice by the Department of
831 Economic Opportunity to the Department of Revenue that the
832 applicant has been certified as the International Game Fish
833 Association World Center facility pursuant to s. 288.1169, and
834 the facility is open to the public, \$83,333 shall be distributed
835 monthly, for up to 168 months, to the applicant. This
836 distribution is subject to reduction pursuant to s. 288.1169. A
837 lump sum payment of \$999,996 shall be made after certification
838 and before July 1, 2000.

839 e. The department shall distribute up to \$83,333 monthly to
840 each certified applicant as defined in s. 288.11631 for a
841 facility used by a single spring training franchise, or up to
842 \$166,667 monthly to each certified applicant as defined in s.
843 288.11631 for a facility used by more than one spring training
844 franchise. Monthly distributions begin 60 days after such
845 certification or July 1, 2016, whichever is later, and continue
846 for not more than 20 years to each certified applicant as
847 defined in s. 288.11631 for a facility used by a single spring
848 training franchise or not more than 25 years to each certified
849 applicant as defined in s. 288.11631 for a facility used by more
850 than one spring training franchise. A certified applicant
851 identified in this sub-subparagraph may not receive more in



153900

852 distributions than expended by the applicant for the public
853 purposes provided in s. 288.11631(3).

854 f. Beginning 45 days after notice by the Department of
855 Economic Opportunity to the Department of Revenue that an
856 applicant has been approved by the Legislature and certified by
857 the Department of Economic Opportunity under s. 288.11625 or
858 upon a date specified by the Department of Economic Opportunity
859 as provided under s. 288.11625(6)(d), the department shall
860 distribute each month an amount equal to one-twelfth of the
861 annual distribution amount certified by the Department of
862 Economic Opportunity for the applicant. The department may not
863 distribute more than \$7 million in the 2014-2015 fiscal year or
864 more than \$13 million annually thereafter under this sub-
865 subparagraph.

866 g. Beginning December 1, 2015, and ending June 30, 2016,
867 the department shall distribute \$26,286 monthly to the State
868 Transportation Trust Fund. Beginning July 1, 2016, the
869 department shall distribute \$15,333 monthly to the State
870 Transportation Trust Fund.

871 7. All other proceeds must remain in the General Revenue
872 Fund.

873 Section 17. If a communications services dealer is unable
874 to implement the reduction in communications services tax rates
875 specified in s. 202.12(1)(a) and (b), Florida Statutes, as
876 amended by this act, by July 1, 2015, the dealer must remit all
877 taxes collected at the previous rate during the implementation
878 period to the Department of Revenue, and:

879 (1) Must begin collecting tax at the rates specified in s.
880 202.12(1)(a) and (b), Florida Statutes, as amended by this act,



153900

881 by October 1, 2015.

882 (2) Must credit each customer the amount of any tax
883 collected on or after July 1, 2015, which exceeds the tax that
884 is due under s. 202.12(1) (a) and (b), Florida Statutes, as
885 amended by this act. Such credit must be provided to each
886 affected customer's account by December 31, 2015.

887 (3) May take a credit on its communications services tax
888 return for the amounts that have been credited to customers.

889 Section 18. Effective upon this act becoming a law,
890 paragraphs (d) and (t) of subsection (1) of section 220.03,
891 Florida Statutes, are amended to read:

892 220.03 Definitions.—

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

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

- 899 1. Cash or other liquid assets.
- 900 2. Real property.
- 901 3. Goods or inventory.
- 902 4. Other physical resources as identified by the
903 department.

904
905 This paragraph expires June 30, 2018 ~~on the date specified in s.~~
906 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

907 (t) "Project" means any activity undertaken by an eligible
908 sponsor, as defined in s. 220.183(2) (c), which is designed to
909 construct, improve, or substantially rehabilitate housing that



153900

910 is affordable to low-income or very-low-income households as
911 defined in s. 420.9071(19) and (28); designed to provide housing
912 opportunities for persons with special needs as defined in s.
913 420.0004; designed to provide commercial, industrial, or public
914 resources and facilities; or designed to improve entrepreneurial
915 and job-development opportunities for low-income persons. A
916 project may be the investment necessary to increase access to
917 high-speed broadband capability in a rural community that had an
918 enterprise zone designated pursuant to chapter 290 as of May 1,
919 2015 ~~rural communities with enterprise zones~~, including projects
920 that result in improvements to communications assets that are
921 owned by a business. A project may include the provision of
922 museum educational programs and materials that are directly
923 related to any project approved between January 1, 1996, and
924 December 31, 1999, and located in an area that was in an
925 enterprise zone designated pursuant to s. 290.0065 as of May 1,
926 2015. This paragraph does not preclude projects that propose to
927 construct or rehabilitate low-income or very-low-income housing
928 on scattered sites or housing opportunities for persons with
929 special needs as defined in s. 420.0004. With respect to
930 housing, contributions may be used to pay the following eligible
931 project-related activities:

- 932 1. Project development, impact, and management fees for
933 special needs, low-income, or very-low-income housing projects;
934 2. Down payment and closing costs for eligible persons, as
935 defined in s. 420.9071(19) and (28);
936 3. Administrative costs, including housing counseling and
937 marketing fees, not to exceed 10 percent of the community
938 contribution, directly related to special needs, low-income, or



153900

939 very-low-income projects; and

940 4. Removal of liens recorded against residential property
941 by municipal, county, or special-district local governments when
942 satisfaction of the lien is a necessary precedent to the
943 transfer of the property to an eligible person, as defined in s.
944 420.9071(19) and (28), for the purpose of promoting home
945 ownership. Contributions for lien removal must be received from
946 a nonrelated third party.

947
948 ~~The provisions of This paragraph expires shall expire and be~~
949 ~~void on June 30, 2018 2015.~~

950 Section 19. Paragraph (c) of subsection (1), paragraphs
951 (b), (c), and (d) of subsection (2), and subsection (5) of
952 section 220.183, Florida Statutes, are amended to read:

953 220.183 Community contribution tax credit.—

954 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX
955 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM
956 SPENDING.—

957 (c) The total amount of tax credit which may be granted for
958 all programs approved under this section, s. 212.08(5)(p), and
959 s. 624.5105 is \$18.4 million in fiscal year 2015-2016, \$21.4
960 million in fiscal year 2016-2017, and \$21.4 million in fiscal
961 year 2017-2018 annually for projects that provide housing
962 opportunities for persons with special needs as defined in s.
963 420.0004 and homeownership opportunities for low-income
964 households or very-low-income households as defined in s.
965 420.9071 and \$3.5 million annually for all other projects.

966 (2) ELIGIBILITY REQUIREMENTS.—

967 (b)1. All community contributions must be reserved



153900

968 exclusively for use in projects as defined in s. 220.03(1)(t).

969 2. If, during the first 10 business days of the state
970 fiscal year, eligible tax credit applications for projects that
971 provide housing opportunities for persons with special needs as
972 defined in s. 420.0004 or homeownership opportunities for low-
973 income or very-low-income households as defined in s.
974 420.9071(19) and (28) are received for less than the annual tax
975 credits available for those projects, the Department of Economic
976 Opportunity shall grant tax credits for those applications and
977 shall grant remaining tax credits on a first-come, first-served
978 basis for any subsequent eligible applications received before
979 the end of the state fiscal year. If, during the first 10
980 business days of the state fiscal year, eligible tax credit
981 applications for projects that provide housing opportunities for
982 persons with special needs as defined in s. 420.0004 or
983 homeownership opportunities for low-income or very-low-income
984 households as defined in s. 420.9071(19) and (28) are received
985 for more than the annual tax credits available for those
986 projects, the Department of Economic Opportunity shall grant the
987 tax credits for those applications as follows:

988 a. If tax credit applications submitted for approved
989 projects of an eligible sponsor do not exceed \$200,000 in total,
990 the credit shall be granted in full if the tax credit
991 applications are approved.

992 b. If tax credit applications submitted for approved
993 projects of an eligible sponsor exceed \$200,000 in total, the
994 amount of tax credits granted under sub-subparagraph a. shall be
995 subtracted from the amount of available tax credits, and the
996 remaining credits shall be granted to each approved tax credit



153900

997 application on a pro rata basis.

998 3. If, during the first 10 business days of the state
999 fiscal year, eligible tax credit applications for projects other
1000 than those that provide housing opportunities for persons with
1001 special needs as defined in s. 420.0004 or homeownership
1002 opportunities for low-income or very-low-income households as
1003 defined in s. 420.9071(19) and (28) are received for less than
1004 the annual tax credits available for those projects, the
1005 Department of Economic Opportunity shall grant tax credits for
1006 those applications and shall grant remaining tax credits on a
1007 first-come, first-served basis for any subsequent eligible
1008 applications received before the end of the state fiscal year.
1009 If, during the first 10 business days of the state fiscal year,
1010 eligible tax credit applications for projects other than those
1011 that provide housing opportunities for persons with special
1012 needs as defined in s. 420.0004 or homeownership opportunities
1013 for low-income or very-low-income households as defined in s.
1014 420.9071(19) and (28) are received for more than the annual tax
1015 credits available for those projects, the Department of Economic
1016 Opportunity shall grant the tax credits for those applications
1017 on a pro rata basis.

1018 (c) The project must be undertaken by an "eligible
1019 sponsor," defined here as:

1020 1. A community action program;

1021 2. A nonprofit community-based development organization
1022 whose mission is the provision of housing for persons with
1023 special needs or low-income or very-low-income households or
1024 increasing entrepreneurial and job-development opportunities for
1025 low-income persons;



153900

- 1026 3. A neighborhood housing services corporation;
- 1027 4. A local housing authority, created pursuant to chapter
- 1028 421;
- 1029 5. A community redevelopment agency, created pursuant to s.
- 1030 163.356;
- 1031 6. A historic preservation district agency or organization;
- 1032 7. A regional workforce board;
- 1033 8. A direct-support organization as provided in s.
- 1034 1009.983;
- 1035 9. An enterprise zone development agency created pursuant
- 1036 to s. 290.0056;
- 1037 10. A community-based organization incorporated under
- 1038 chapter 617 which is recognized as educational, charitable, or
- 1039 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code
- 1040 and whose bylaws and articles of incorporation include
- 1041 affordable housing, economic development, or community
- 1042 development as the primary mission of the corporation;
- 1043 11. Units of local government;
- 1044 12. Units of state government; or
- 1045 13. Such other agency as the Department of Economic
- 1046 Opportunity may, from time to time, designate by rule.

1047

1048 In no event shall a contributing business firm have a financial

1049 interest in the eligible sponsor.

1050 (d) The project shall be located in an area that was

1051 designated as an enterprise zone pursuant to chapter 290 as of

1052 May 1, 2015, or a Front Porch Florida Community. Any project

1053 designed to construct or rehabilitate housing for low-income or

1054 very-low-income households as defined in s. 420.9071(19) and



153900

1055 (28) or provide housing opportunities for persons with special
1056 needs as defined in s. 420.0004 is exempt from the area
1057 requirement of this paragraph. This section does not preclude
1058 projects that propose to construct or rehabilitate housing for
1059 low-income or very-low-income households on scattered sites or
1060 provide housing opportunities for persons with special needs.

1061 Any project designed to provide increased access to high-speed
1062 broadband capabilities which includes coverage of a rural
1063 enterprise zone may locate the project's infrastructure in any
1064 area of a rural county.

1065 (5) EXPIRATION.—The provisions of this section, except
1066 paragraph (1) (e), ~~expire and are void on~~ June 30, 2018 ~~2016~~.

1067 Section 20. Paragraph (f) of subsection (2) of section
1068 220.1845, Florida Statutes, is amended to read:

1069 220.1845 Contaminated site rehabilitation tax credit.—

1070 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

1071 (f) The total amount of the tax credits which may be
1072 granted under this section is \$21.6 million in the 2015-2016
1073 fiscal year and \$5 million annually thereafter.

1074 Section 21. Subsection (2) of section 220.196, Florida
1075 Statutes, is amended to read:

1076 220.196 Research and development tax credit.—

1077 (2) TAX CREDIT.—

1078 (a) As provided in this section ~~Subject to the limitations~~
1079 ~~contained in paragraph (e)~~, a business enterprise is eligible
1080 for a credit against the tax imposed by this chapter if it: ~~the~~
1081 ~~business enterprise~~

1082 1. Has qualified research expenses in this state in the
1083 taxable year exceeding the base amount; ~~and, for the same~~



153900

1084 ~~taxable year,~~

1085 2. Claims and is allowed a research credit for such
1086 qualified research expenses under 26 U.S.C. s. 41 for the same
1087 taxable year as subparagraph 1.; and

1088 3. Is a qualified target industry business as defined in s.
1089 288.106(2)(n). Only qualified target industry businesses in the
1090 manufacturing, life sciences, information technology, aviation
1091 and aerospace, homeland security and defense, cloud information
1092 technology, marine sciences, materials science, and
1093 nanotechnology industries may qualify for a tax credit under
1094 this section. A business applying for a credit pursuant to this
1095 section shall include a letter from the Department of Economic
1096 Opportunity certifying whether the business meets the
1097 requirements of this subparagraph with its application for
1098 credit. The Department of Economic Opportunity shall provide
1099 such a letter upon receiving a request.

1100 (b)-(a) The tax credit shall be 10 percent of the excess
1101 qualified research expenses over the base amount. However, the
1102 maximum tax credit for a business enterprise that has not been
1103 in existence for at least 4 taxable years immediately preceding
1104 the taxable year is reduced by 25 percent for each taxable year
1105 for which the business enterprise, or a predecessor corporation
1106 that was a business enterprise, did not exist.

1107 (c)-(b) The credit taken in any taxable year may not exceed
1108 50 percent of the business enterprise's remaining net income tax
1109 liability under this chapter after all other credits have been
1110 applied under s. 220.02(8).

1111 (d)-(e) Any unused credit authorized under this section may
1112 be carried forward and claimed by the taxpayer for up to 5



153900

1113 years.

1114 (e)~~(d)~~ The combined total amount of tax credits which may
1115 be granted to all business enterprises under this section during
1116 any calendar year is \$9 million, except that the total amount
1117 that may be awarded in calendar year 2016 is \$23 million.

1118 Applications may be filed with the department on or after March
1119 20 and before March 27 for qualified research expenses incurred
1120 within the preceding calendar year. If the total, ~~and~~ credits
1121 for all applicants exceed the maximum amount allowed under this
1122 paragraph, the credits shall be allocated on a prorated basis
1123 ~~granted in the order in which completed applications are~~
1124 ~~received.~~

1125 Section 22. Subsections (4), (5), and (11) of section
1126 376.30781, Florida Statutes, are amended to read:

1127 376.30781 Tax credits for rehabilitation of drycleaning-
1128 solvent-contaminated sites and brownfield sites in designated
1129 brownfield areas; application process; rulemaking authority;
1130 revocation authority.-

1131 (4) The Department of Environmental Protection is
1132 responsible for allocating the tax credits provided for in s.
1133 220.1845, which may not exceed a total of \$21.6 million in tax
1134 credits in the 2015-2016 fiscal year and \$5 million in tax
1135 credits annually thereafter.

1136 (5) To claim the credit for site rehabilitation or solid
1137 waste removal, each tax credit applicant must apply to the
1138 Department of Environmental Protection for an allocation of the
1139 ~~\$5 million~~ annual credit provided in s. 220.1845 by filing a tax
1140 credit application with the Division of Waste Management on a
1141 form developed by the Department of Environmental Protection in



153900

1142 cooperation with the Department of Revenue. The form shall
1143 include an affidavit from each tax credit applicant certifying
1144 that all information contained in the application, including all
1145 records of costs incurred and claimed in the tax credit
1146 application, are true and correct. If the application is
1147 submitted pursuant to subparagraph (3)(a)2., the form must
1148 include an affidavit signed by the real property owner stating
1149 that it is not, and has never been, the owner or operator of the
1150 drycleaning facility where the contamination exists. Approval of
1151 tax credits must be accomplished on a first-come, first-served
1152 basis based upon the date and time complete applications are
1153 received by the Division of Waste Management, subject to the
1154 limitations of subsection (14). To be eligible for a tax credit,
1155 the tax credit applicant must:

1156 (a) For site rehabilitation tax credits, have entered into
1157 a voluntary cleanup agreement with the Department of
1158 Environmental Protection for a drycleaning-solvent-contaminated
1159 site or a Brownfield Site Rehabilitation Agreement, as
1160 applicable, and have paid all deductibles pursuant to s.
1161 376.3078(3)(e) for eligible drycleaning-solvent-cleanup program
1162 sites, as applicable. A site rehabilitation tax credit applicant
1163 must submit only a single completed application per site for
1164 each calendar year's site rehabilitation costs. A site
1165 rehabilitation application must be received by the Division of
1166 Waste Management of the Department of Environmental Protection
1167 by January 31 of the year after the calendar year for which site
1168 rehabilitation costs are being claimed in a tax credit
1169 application. All site rehabilitation costs claimed must have
1170 been for work conducted between January 1 and December 31 of the



153900

1171 year for which the application is being submitted. All payment
1172 requests must have been received and all costs must have been
1173 paid prior to submittal of the tax credit application, but no
1174 later than January 31 of the year after the calendar year for
1175 which site rehabilitation costs are being claimed.

1176 (b) For solid waste removal tax credits, have entered into
1177 a brownfield site rehabilitation agreement with the Department
1178 of Environmental Protection. A solid waste removal tax credit
1179 applicant must submit only a single complete application per
1180 brownfield site, as defined in the brownfield site
1181 rehabilitation agreement, for solid waste removal costs. A solid
1182 waste removal tax credit application must be received by the
1183 Division of Waste Management of the Department of Environmental
1184 Protection subsequent to the completion of the requirements
1185 listed in paragraph (3) (e).

1186 (11) If a tax credit applicant does not receive a tax
1187 credit allocation due to an exhaustion of the ~~\$5-million~~ annual
1188 tax credit provided in s. 220.1845 authorization, such
1189 application will then be included in the same first-come, first-
1190 served order in the next year's annual tax credit allocation, if
1191 any, based on the prior year application.

1192 Section 23. Subsection (8) of section 624.509, Florida
1193 Statutes, is amended to read:

1194 624.509 Premium tax; rate and computation.—

1195 (8) The premium tax authorized by this section may not be
1196 imposed on:

1197 (a) Any portion of the title insurance premium, as defined
1198 in s. 627.7711, retained by a title insurance agent or agency.
1199 It is the intent of the Legislature that ~~the continuation of~~



153900

1200 this exemption be contingent on title insurers adding employees
1201 to their payroll. ~~Between July 1, 2014, and July 1, 2016, title~~
1202 ~~insurers currently holding a valid certificate of authority from~~
1203 ~~this state shall, in the aggregate, add a minimum of 600~~
1204 ~~Florida-based employees to their payroll, as verified by the~~
1205 ~~Department of Economic Opportunity. The department shall submit~~
1206 ~~such verification to the President of the Senate and the Speaker~~
1207 ~~of the House of Representatives by October 1, 2016. This~~
1208 ~~paragraph expires December 31, 2017, unless reenacted by the~~
1209 Department of Economic Opportunity determines that title
1210 insurers holding a valid certificate of authority as of July 1,
1211 2014, have added, in aggregate, at least 600 Florida-based full-
1212 time equivalent positions above those existing on July 1, 2014,
1213 including positions obtained from a temporary employment agency
1214 or employee leasing company or through a union agreement or
1215 coemployment under a professional employer organization
1216 agreement by July 1, 2017. For purposes of this paragraph, a
1217 full-time equivalent position means a position in which the
1218 employee works an average of at least 36 hours per week each
1219 month.

1220 1. The Department of Economic Opportunity may verify
1221 information provided by title insurers concerning additional
1222 positions created with any appropriate agency or authority,
1223 including the Department of Revenue.

1224 2. To facilitate verification of additional positions
1225 created by title insurers, the Department of Economic
1226 Opportunity may provide a list of employees holding additional
1227 positions created by title insurers to any appropriate agency or
1228 authority, including the Department of Revenue.



153900

1229 3. The Department of Economic Opportunity shall submit such
1230 determination to the President of the Senate, the Speaker of the
1231 House of Representatives, and the Department of Revenue by
1232 October 1, 2017. ~~Legislature before that date; or~~

1233 (b) Receipts of annuity premiums or considerations paid by
1234 holders in this state if the tax savings derived are credited to
1235 the annuity holders. Upon request by the Department of Revenue,
1236 an insurer availing itself of this provision shall submit to the
1237 department evidence that establishes that the tax savings
1238 derived have been credited to annuity holders. As used in this
1239 paragraph, the term "holders" includes employers contributing to
1240 an employee's pension, annuity, or profit-sharing plan.

1241 Section 24. Paragraph (c) of subsection (1), paragraphs (d)
1242 and (e) of subsection (2), and subsection (6) of section
1243 624.5105, Florida Statutes, are amended to read:

1244 624.5105 Community contribution tax credit; authorization;
1245 limitations; eligibility and application requirements;
1246 administration; definitions; expiration.—

1247 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1248 (c) The total amount of tax credit which may be granted for
1249 all programs approved under this section and ss. 212.08(5)(p)
1250 and 220.183 is \$18.4 million in fiscal year 2015-2016, \$21.4
1251 million in fiscal year 2016-2017, and \$21.4 million in fiscal
1252 year 2017-2018 annually for projects that provide housing
1253 opportunities for persons with special needs as defined in s.
1254 420.0004 or homeownership opportunities for low-income or very-
1255 low-income households as defined in s. 420.9071 and \$3.5 million
1256 annually for all other projects.

1257 (2) ELIGIBILITY REQUIREMENTS.—



153900

1258 (d) The project shall be located in an area that was
1259 designated as an enterprise zone pursuant to chapter 290 as of
1260 May 1, 2015, or a Front Porch Community. Any project designed to
1261 provide housing opportunities for persons with special needs as
1262 defined in s. 420.0004 or to construct or rehabilitate housing
1263 for low-income or very-low-income households as defined in s.
1264 420.9071(19) and (28) is exempt from the area requirement of
1265 this paragraph.

1266 (e)1. If, during the first 10 business days of the state
1267 fiscal year, eligible tax credit applications for projects that
1268 provide housing opportunities for persons with special needs as
1269 defined in s. 420.0004 or homeownership opportunities for low-
1270 income or very-low-income households as defined in s.
1271 420.9071(19) and (28) are received for less than the annual tax
1272 credits available for those projects, the Department of Economic
1273 Opportunity shall grant tax credits for those applications and
1274 shall grant remaining tax credits on a first-come, first-served
1275 basis for any subsequent eligible applications received before
1276 the end of the state fiscal year. If, during the first 10
1277 business days of the state fiscal year, eligible tax credit
1278 applications for projects that provide housing opportunities for
1279 persons with special needs as defined in s. 420.0004 or
1280 homeownership opportunities for low-income or very-low-income
1281 households as defined in s. 420.9071(19) and (28) are received
1282 for more than the annual tax credits available for those
1283 projects, the Department of Economic Opportunity shall grant the
1284 tax credits for those applications as follows:

1285 a. If tax credit applications submitted for approved
1286 projects of an eligible sponsor do not exceed \$200,000 in total,



153900

1287 the credits shall be granted in full if the tax credit
1288 applications are approved.

1289 b. If tax credit applications submitted for approved
1290 projects of an eligible sponsor exceed \$200,000 in total, the
1291 amount of tax credits granted under sub-subparagraph a. shall be
1292 subtracted from the amount of available tax credits, and the
1293 remaining credits shall be granted to each approved tax credit
1294 application on a pro rata basis.

1295 2. If, during the first 10 business days of the state
1296 fiscal year, eligible tax credit applications for projects other
1297 than those that provide housing opportunities for persons with
1298 special needs as defined in s. 420.0004 or homeownership
1299 opportunities for low-income or very-low-income households as
1300 defined in s. 420.9071(19) and (28) are received for less than
1301 the annual tax credits available for those projects, the
1302 Department of Economic Opportunity shall grant tax credits for
1303 those applications and shall grant remaining tax credits on a
1304 first-come, first-served basis for any subsequent eligible
1305 applications received before the end of the state fiscal year.
1306 If, during the first 10 business days of the state fiscal year,
1307 eligible tax credit applications for projects other than those
1308 that provide housing opportunities for persons with special
1309 needs as defined in s. 420.0004 or homeownership opportunities
1310 for low-income or very-low-income households as defined in s.
1311 420.9071(19) and (28) are received for more than the annual tax
1312 credits available for those projects, the Department of Economic
1313 Opportunity shall grant the tax credits for those applications
1314 on a pro rata basis.

1315 (6) EXPIRATION.—The provisions of this section, except



153900

1316 paragraph (1)(e), expire ~~and are void on~~ June 30, 2018 ~~2016~~.

1317

1318 ===== T I T L E A M E N D M E N T =====

1319 And the title is amended as follows:

1320 Delete line 1601

1321 and insert:

1322 tax, and gross receipts tax; requiring communications
1323 services dealers to provide credits by a specified
1324 date to their customers for taxes collected in excess
1325 of those authorized by certain provisions of the act;
1326 authorizing such dealers to take credits on their
1327 communications services tax returns for certain
1328 amounts credited to their customers; amending s.
1329 220.03, F.S.;