



496616

LEGISLATIVE ACTION

Senate	.	House
Comm: RE	.	
06/11/2015	.	
	.	
	.	
	.	

---

The Committee on Appropriations (Hukill and Benacquisto) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. Paragraph (d) is added to subsection (2) of  
section 193.0235, Florida Statutes, to read:

193.0235 Ad valorem taxes and non-ad valorem assessments  
against subdivision property.—

(2) As used in this section, the term "common element"  
includes:



496616

11 (d) Property located within the same county as the  
12 subdivision and used for at least 10 years exclusively for the  
13 benefit of lot owners within the subdivision.

14 Section 2. Effective October 1, 2015, paragraphs (a) and  
15 (b) of subsection (1) of section 202.12, Florida Statutes, are  
16 amended to read:

17 202.12 Sales of communications services.—The Legislature  
18 finds that every person who engages in the business of selling  
19 communications services at retail in this state is exercising a  
20 taxable privilege. It is the intent of the Legislature that the  
21 tax imposed by chapter 203 be administered as provided in this  
22 chapter.

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

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

- 29 1. Originates and terminates in this state, or  
30 2. Originates or terminates in this state and is charged to  
31 a service address in this state,

32  
33 when sold at retail, computed on each taxable sale for the  
34 purpose of remitting the tax due. The gross receipts tax imposed  
35 by chapter 203 shall be collected on the same taxable  
36 transactions and remitted with the tax imposed by this  
37 paragraph. If no tax is imposed by this paragraph due to the  
38 exemption provided under ~~by reason of~~ s. 202.125(1), the tax  
39 imposed by chapter 203 shall nevertheless be collected and



496616

40 remitted in the manner and at the time prescribed for tax  
41 collections and remittances under this chapter.

42 (b) At the rate of 9.07 ~~10.8~~ percent applied to ~~on~~ the  
43 retail sales price of any direct-to-home satellite service  
44 received in this state. The proceeds of the tax imposed under  
45 this paragraph shall be accounted for and distributed in  
46 accordance with s. 202.18(2). The gross receipts tax imposed by  
47 chapter 203 shall be collected on the same taxable transactions  
48 and remitted with the tax imposed by this paragraph.

49 Section 3. Effective October 1, 2015, section 202.12001,  
50 Florida Statutes, is amended to read:

51 202.12001 Combined rate for tax collected pursuant to ss.  
52 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.  
53 2010-149, Laws of Florida, the dealer of communication services  
54 may collect a combined rate of 5.07 ~~6.8~~ percent, composed  
55 ~~comprised~~ of the 4.92 ~~6.65~~ percent and 0.15 percent rates  
56 required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively,  
57 if as long as the provider properly reflects the tax collected  
58 with respect to the two provisions as required in the return to  
59 the department ~~of Revenue~~.

60 Section 4. Effective November 1, 2015, subsection (2) of  
61 section 202.18, Florida Statutes, is amended to read:

62 202.18 Allocation and disposition of tax proceeds.—The  
63 proceeds of the communications services taxes remitted under  
64 this chapter shall be treated as follows:

65 (2) The proceeds of the taxes remitted under s.  
66 202.12(1)(b) shall be allocated ~~divided~~ as follows:

67 (a) The portion of the ~~such~~ proceeds which constitutes  
68 gross receipts taxes, imposed at the rate prescribed in chapter



496616

69 203, shall be deposited as provided by law and in accordance  
70 with s. 9, Art. XII of the State Constitution.

71 (b) Fifty-five and nine-tenths ~~Sixty-three~~ percent of the  
72 remainder shall be allocated to the state and distributed  
73 pursuant to s. 212.20(6), except that the proceeds allocated  
74 pursuant to s. 212.20(6)(d)2. shall be prorated to the  
75 participating counties in the same proportion as that month's  
76 collection of the taxes and fees imposed pursuant to chapter 212  
77 and paragraph (1)(b).

78 (c)1. During each calendar year, the remaining portion of  
79 the such proceeds shall be transferred to the Local Government  
80 Half-cent Sales Tax Clearing Trust Fund. Seventy percent of such  
81 proceeds shall be allocated in the same proportion as the  
82 allocation of total receipts of the half-cent sales tax under s.  
83 218.61 and the emergency distribution under s. 218.65 in the  
84 prior state fiscal year. Thirty percent of such proceeds shall  
85 be distributed pursuant to s. 218.67.

86 2. The proportion of the proceeds allocated based on the  
87 emergency distribution under s. 218.65 shall be distributed  
88 pursuant to s. 218.65.

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

94 4. The department shall distribute the appropriate amount  
95 to each municipality and county each month at the same time that  
96 local communications services taxes are distributed pursuant to  
97 subsection (3).



496616

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

100 202.27 Return filing; rules for self-accrual.—

101 (1) For the purpose of ascertaining the amount of tax  
102 payable under this chapter and chapter 203, each every dealer  
103 must has the duty to file a return and remit the taxes required  
104 to be collected in any calendar month to the department, on or  
105 before the 20th day of the subsequent month, upon forms prepared  
106 and furnished by the department or in a format prescribed by it.  
107 The department shall, by rule, prescribe the information to be  
108 furnished by taxpayers on such returns. For the purpose of  
109 determining the taxes required to be remitted under this  
110 subsection, a dealer may elect to use an alternative-period  
111 basis. As used in this subsection, the term "alternative-period  
112 basis" means any month-long period, other than a calendar month,  
113 with an end date on or after the 15th day of the calendar month.  
114 The election shall be made on forms prepared and furnished by  
115 the department or in a format prescribed by the department. A  
116 dealer making such election is bound by the election for at  
117 least 12 months. If an election is made, the dealer must file a  
118 return and remit the taxes required to be collected in the  
119 chosen alternative-period basis to the department on or before  
120 the 20th day of the subsequent month.

121 Section 6. Effective October 1, 2015, paragraph (d) is  
122 added to subsection (1) of section 202.28, Florida Statutes, to  
123 read:

124 202.28 Credit for collecting tax; penalties.—

125 (1) Except as otherwise provided in s. 202.22, for the  
126 purpose of compensating persons providing communications



496616

127 services for the keeping of prescribed records, the filing of  
128 timely tax returns, and the proper accounting and remitting of  
129 taxes, persons collecting taxes imposed under this chapter and  
130 under s. 203.01(1)(a)2. shall be allowed to deduct 0.75 percent  
131 of the amount of the tax due and accounted for and remitted to  
132 the department.

133 (d) A disallowance of a collection allowance based on a  
134 delinquent tax payment is limited to the percentage of the total  
135 tax due which was delinquent when the payment was remitted to  
136 the department. The taxpayer has the burden to demonstrate the  
137 percentage of the payment which is not delinquent if that  
138 percentage is not readily evident at the time of payment.

139 Section 7. The amendments made by this act to ss. 202.27  
140 and 202.28, Florida Statutes, are remedial in nature and apply  
141 retroactively, but do not provide a basis for an assessment of  
142 any unpaid tax or create a right to a refund of or credit for  
143 any tax paid before October 1, 2015. Communications services tax  
144 returns filed by dealers on an alternative-period basis before  
145 October 1, 2015, are deemed to have been filed pursuant to the  
146 election provided in s. 202.27(1), Florida Statutes, as amended  
147 by this act.

148 Section 8. Effective October 1, 2015, section 203.001,  
149 Florida Statutes, is amended to read:

150 203.001 Combined rate for tax collected pursuant to ss.  
151 202.12(1)(a) and 203.01(1)(b).—In complying with ss. 1-3, ch.  
152 2010-149, Laws of Florida, the dealer of communication services  
153 may collect a combined rate of 5.07 ~~6.8~~ percent, composed  
154 ~~comprised~~ of the 4.92 ~~6.65~~ percent and 0.15 percent rates  
155 required by ss. 202.12(1)(a) and 203.01(1)(b)3., respectively,



496616

156 if as long as the provider properly reflects the tax collected  
157 with respect to the two provisions as required in the return to  
158 the Department of Revenue.

159 Section 9. The amendments made by this act to ss.  
160 202.12(1), 202.12001, and 203.001, Florida Statutes, apply to  
161 taxable transactions on bills for communications services dated  
162 on or after October 1, 2015.

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

165 206.9825 Aviation fuel tax.-

166 (1)

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

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

175 b. Offers a graduate program in aeronautical or aerospace  
176 engineering or offers flight training through a school of  
177 aeronautics or college of aviation.

178 2. A licensed wholesaler or terminal supplier that sells  
179 aviation fuel to a college or university qualified under this  
180 paragraph and that does not collect the aviation fuel tax from  
181 the college or university on such sale may receive an ultimate  
182 vendor credit for the 6.9-cent excise tax previously paid on the  
183 aviation fuel delivered to such college or university.

184 3. A college or university qualified under this paragraph



496616

185 which purchases fuel from a retail supplier, including a fixed-  
186 base operator, and pays the 6.9-cent excise tax on the purchase  
187 may apply for and receive a refund of the aviation fuel tax  
188 paid.

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

191 212.02 Definitions.—The following terms and phrases when  
192 used in this chapter have the meanings ascribed to them in this  
193 section, except where the context clearly indicates a different  
194 meaning:

195 (29) "Livestock" includes all animals of the equine,  
196 bovine, or swine class, including goats, sheep, mules, horses,  
197 hogs, cattle, ostriches, and other grazing animals raised for  
198 commercial purposes. The term "~~livestock~~" shall also include  
199 all aquaculture products, as defined in s. 597.0015 and  
200 identified by the Department of Agriculture and Consumer  
201 Services pursuant to s. 597.003, ~~include fish~~ raised for  
202 commercial purposes.

203 (32) "Agricultural production" means the production of  
204 plants and animals useful to humans, including the preparation,  
205 planting, cultivating, or harvesting of these products or any  
206 other practices necessary to accomplish production through the  
207 harvest phase, including storage of raw products on a farm. The  
208 term ~~and~~ includes aquaculture, horticulture, floriculture,  
209 viticulture, forestry, dairy, livestock, poultry, bees, and any  
210 and all forms of farm products and farm production.

211 Section 12. Paragraph (a) of subsection (2) of section  
212 212.04, Florida Statutes, is amended to read:

213 212.04 Admissions tax; rate, procedure, enforcement.—



496616

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

215 1. Admissions to athletic or other events sponsored by  
216 elementary schools, junior high schools, middle schools, high  
217 schools, community colleges, public or private colleges and  
218 universities, deaf and blind schools, facilities of the youth  
219 services programs of the Department of Children and Families,  
220 and state correctional institutions if only student, faculty, or  
221 inmate talent is used. However, this exemption does not apply to  
222 admission to athletic events sponsored by a state university,  
223 and the proceeds of the tax collected on such admissions shall  
224 be retained and used by each institution to support women's  
225 athletics as provided in s. 1006.71(2) (c).

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

231 3. Admission charges to an event sponsored by a  
232 governmental entity, sports authority, or sports commission if  
233 held in a convention hall, exhibition hall, auditorium, stadium,  
234 theater, arena, civic center, performing arts center, or  
235 publicly owned recreational facility and if 100 percent of the  
236 risk of success or failure lies with the sponsor of the event  
237 and 100 percent of the funds at risk for the event belong to the  
238 sponsor, and student or faculty talent is not exclusively used.  
239 As used in this subparagraph, the terms "sports authority" and  
240 "sports commission" mean a nonprofit organization that is exempt  
241 from federal income tax under s. 501(c) (3) of the Internal  
242 Revenue Code and that contracts with a county or municipal



496616

243 government for the purpose of promoting and attracting sports-  
244 tourism events to the community with which it contracts.

245 4. An admission paid by a student, or on the student's  
246 behalf, to any required place of sport or recreation if the  
247 student's participation in the sport or recreational activity is  
248 required as a part of a program or activity sponsored by, and  
249 under the jurisdiction of, the student's educational institution  
250 if his or her attendance is as a participant and not as a  
251 spectator.

252 5. Admissions to the National Football League championship  
253 game or Pro Bowl; admissions to any semifinal game or  
254 championship game of a national collegiate tournament;  
255 admissions to a Major League Baseball, Major League Soccer,  
256 National Basketball Association, or National Hockey League all-  
257 star game; admissions to the Major League Baseball Home Run  
258 Derby held before the Major League Baseball All-Star Game; or  
259 admissions to National Basketball Association all-star events  
260 produced by the National Basketball Association and held at a  
261 facility such as an arena, convention center, or municipal  
262 facility.

263 6. A participation fee or sponsorship fee imposed by a  
264 governmental entity as described in s. 212.08(6) for an athletic  
265 or recreational program if the governmental entity by itself, or  
266 in conjunction with an organization exempt under s. 501(c)(3) of  
267 the Internal Revenue Code of 1954, as amended, sponsors,  
268 administers, plans, supervises, directs, and controls the  
269 athletic or recreational program.

270 7. Admissions to live theater, live opera, or live ballet  
271 productions in this state which are sponsored by an organization



496616

272 that has received a determination from the Internal Revenue  
273 Service that the organization is exempt from federal income tax  
274 under s. 501(c)(3) of the Internal Revenue Code of 1954, as  
275 amended, if the organization actively participates in planning  
276 and conducting the event, is responsible for the safety and  
277 success of the event, is organized for the purpose of sponsoring  
278 live theater, live opera, or live ballet productions in this  
279 state, has more than 10,000 subscribing members and has among  
280 the stated purposes in its charter the promotion of arts  
281 education in the communities it serves, and will receive at  
282 least 20 percent of the net profits, if any, of the events the  
283 organization sponsors and will bear the risk of at least 20  
284 percent of the losses, if any, from the events it sponsors if  
285 the organization employs other persons as agents to provide  
286 services in connection with a sponsored event. Before March 1 of  
287 each year, such organization may apply to the department for a  
288 certificate of exemption for admissions to such events sponsored  
289 in this state by the organization during the immediately  
290 following state fiscal year. The application must state the  
291 total dollar amount of admissions receipts collected by the  
292 organization or its agents from such events in this state  
293 sponsored by the organization or its agents in the year  
294 immediately preceding the year in which the organization applies  
295 for the exemption. Such organization shall receive the exemption  
296 only to the extent of \$1.5 million multiplied by the ratio that  
297 such receipts bear to the total of such receipts of all  
298 organizations applying for the exemption in such year; however,  
299 such exemption granted to any organization may not exceed 6  
300 percent of such admissions receipts collected by the



496616

301 organization or its agents in the year immediately preceding the  
302 year in which the organization applies for the exemption. Each  
303 organization receiving the exemption shall report each month to  
304 the department the total admissions receipts collected from such  
305 events sponsored by the organization during the preceding month  
306 and shall remit to the department an amount equal to 6 percent  
307 of such receipts reduced by any amount remaining under the  
308 exemption. Tickets for such events sold by such organizations  
309 may not reflect the tax otherwise imposed under this section.

310 8. Entry fees for participation in freshwater fishing  
311 tournaments.

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

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

317 11. Admissions to and membership fees for gun clubs. For  
318 purposes of this subparagraph, the term "gun club" means an  
319 organization whose primary purpose is to offer its members  
320 access to one or more shooting ranges for target or skeet  
321 shooting.

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

324 212.05 Sales, storage, use tax.—It is hereby declared to be  
325 the legislative intent that every person is exercising a taxable  
326 privilege who engages in the business of selling tangible  
327 personal property at retail in this state, including the  
328 business of making mail order sales, or who rents or furnishes  
329 any of the things or services taxable under this chapter, or who



496616

330 stores for use or consumption in this state any item or article  
331 of tangible personal property as defined herein and who leases  
332 or rents such property within the state.

333 (5) Notwithstanding any other provision of this chapter,  
334 the maximum amount of tax imposed under this chapter and  
335 collected on each sale or use of a boat in this state may not  
336 exceed \$18,000 and on each repair of a boat in this state may  
337 not exceed \$60,000.

338 Section 14. Subsection (3), paragraphs (a) and (p) of  
339 subsection (5), and paragraphs (r) and (11) of subsection (7) of  
340 section 212.08, Florida Statutes, are amended, and paragraph  
341 (nnn) is added to subsection (7) of that section, to read:

342 212.08 Sales, rental, use, consumption, distribution, and  
343 storage tax; specified exemptions.—The sale at retail, the  
344 rental, the use, the consumption, the distribution, and the  
345 storage to be used or consumed in this state of the following  
346 are hereby specifically exempt from the tax imposed by this  
347 chapter.

348 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—

349 (a) The ~~There shall be no tax~~ may not be imposed on the  
350 sale, rental, lease, use, consumption, repair, or storage for  
351 use in this state of power farm equipment or irrigation  
352 equipment, including replacement parts and accessories for power  
353 farm equipment or irrigation equipment, which are used  
354 exclusively on a farm or in a forest in the agricultural  
355 production of crops or products ~~as~~ produced by those  
356 agricultural industries included in s. 570.02(1), or for fire  
357 prevention and suppression work with respect to such crops or  
358 products. Harvesting may not be construed to include processing



496616

359 activities. This exemption is not forfeited by moving farm  
360 equipment between farms or forests.

361 (b) The tax may not be imposed on that portion of the sales  
362 price below \$20,000 for a trailer weighing 12,000 pounds or less  
363 and purchased by a farmer for exclusive use in agricultural  
364 production or to transport farm products from his or her farm to  
365 the place where the farmer transfers ownership of the farm  
366 products to another. This exemption is not forfeited by using a  
367 trailer to transport the farmer's farm equipment. The exemption  
368 provided under this paragraph does not apply to the lease or  
369 rental of a trailer.

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

384 (5) EXEMPTIONS; ACCOUNT OF USE.—

385 (a) *Items in agricultural use and certain nets.*—There are  
386 exempt from the tax imposed by this chapter nets designed and  
387 used exclusively by commercial fisheries; disinfectants,



496616

388 fertilizers, insecticides, pesticides, herbicides, fungicides,  
389 and weed killers used for application on crops or groves,  
390 including commercial nurseries and home vegetable gardens, used  
391 in dairy barns or on poultry farms for the purpose of protecting  
392 poultry or livestock, or used directly on poultry or livestock;  
393 portable containers or movable receptacles in which portable  
394 containers are placed, used for processing farm products; field  
395 and garden seeds, including flower seeds; nursery stock,  
396 seedlings, cuttings, or other propagative material purchased for  
397 growing stock; seeds, seedlings, cuttings, and plants used to  
398 produce food for human consumption; cloth, plastic, and other  
399 similar materials used for shade, mulch, or protection from  
400 frost or insects on a farm; stakes used by a farmer to support  
401 plants during agricultural production; generators used on  
402 poultry farms; and liquefied petroleum gas or other fuel used to  
403 heat a structure in which started pullets or broilers are  
404 raised; however, such exemption is ~~shall~~ not ~~be~~ allowed unless  
405 the purchaser or lessee signs a certificate stating that the  
406 item to be exempted is for the exclusive use designated herein.  
407 Also exempt are cellophane wrappers, glue for tin and glass  
408 (apiarists), mailing cases for honey, shipping cases, window  
409 cartons, and baling wire and twine used for baling hay, when  
410 used by a farmer to contain, produce, or process an agricultural  
411 commodity.

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

413 1. Authorization.-Persons who are registered with the  
414 department under s. 212.18 to collect or remit sales or use tax  
415 and who make donations to eligible sponsors are eligible for tax  
416 credits against their state sales and use tax liabilities as



496616

417 provided in this paragraph:

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

420 b. The credit shall be granted as a refund against state  
421 sales and use taxes reported on returns and remitted in the 12  
422 months preceding the date of application to the department for  
423 the credit as required in sub-subparagraph 3.c. If the annual  
424 credit is not fully used through such refund because of  
425 insufficient tax payments during the applicable 12-month period,  
426 the unused amount may be included in an application for a refund  
427 made pursuant to sub-subparagraph 3.c. in subsequent years  
428 against the total tax payments made for such year. Carryover  
429 credits may be applied for a 3-year period without regard to any  
430 time limitation that would otherwise apply under s. 215.26.

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

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

436 e. The total amount of tax credits which may be granted for  
437 all programs approved under this paragraph, s. 220.183, and s.  
438 624.5105 is \$18.4 million in fiscal year 2015-2016 and \$19  
439 million in fiscal year 2016-2017 ~~annually~~ for projects that  
440 provide housing for persons with special needs or homeownership  
441 opportunities for low-income households or very-low-income  
442 households ~~as those terms are defined in s. 420.9071~~ and \$3.5  
443 million annually for all other projects. As used in this  
444 paragraph, the term "person with special needs" has the same  
445 meaning as in s. 420.0004 and the terms "low-income person,"



496616

446 "low-income household," "very-low-income person," and "very-low-  
447 income household" have the same meaning as in s. 420.9071.

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

451 2. Eligibility requirements.—

452 a. A community contribution by a person must be in the  
453 following form:

454 (I) Cash or other liquid assets;

455 (II) Real property;

456 (III) Goods or inventory; or

457 (IV) Other physical resources identified by the Department  
458 of Economic Opportunity.

459 b. All community contributions must be reserved exclusively  
460 for use in a project. As used in this sub-subparagraph, the term  
461 "project" means activity undertaken by an eligible sponsor which  
462 is designed to construct, improve, or substantially rehabilitate  
463 housing that is affordable to low-income households or very-low-  
464 income households ~~as those terms are defined in s. 420.9071;~~

465 designed to provide housing opportunities for persons with  
466 special needs; designed to provide commercial, industrial, or  
467 public resources and facilities; or designed to improve  
468 entrepreneurial and job-development opportunities for low-income  
469 persons. A project may be the investment necessary to increase  
470 access to high-speed broadband capability in a rural community  
471 that had an enterprise zone designated pursuant to chapter 290  
472 as of May 1, 2015 ~~rural communities with enterprise zones,~~  
473 including projects that result in improvements to communications  
474 assets that are owned by a business. A project may include the



496616

475 provision of museum educational programs and materials that are  
476 directly related to a project approved between January 1, 1996,  
477 and December 31, 1999, and located in an area which was in an  
478 enterprise zone designated pursuant to s. 290.0065 as of May 1,  
479 2015. This paragraph does not preclude projects that propose to  
480 construct or rehabilitate housing for low-income households or  
481 very-low-income households on scattered sites or housing  
482 opportunities for persons with special needs. With respect to  
483 housing, contributions may be used to pay the following eligible  
484 special needs, low-income, and very-low-income housing-related  
485 activities:

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

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

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

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

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



496616

- 504 (I) A community action program;
- 505 (II) A nonprofit community-based development organization  
506 whose mission is the provision of housing for persons with  
507 specials needs, low-income households, or very-low-income  
508 households or increasing entrepreneurial and job-development  
509 opportunities for low-income persons;
- 510 (III) A neighborhood housing services corporation;
- 511 (IV) A local housing authority created under chapter 421;
- 512 (V) A community redevelopment agency created under s.  
513 163.356;
- 514 (VI) A historic preservation district agency or  
515 organization;
- 516 (VII) A regional workforce board;
- 517 (VIII) A direct-support organization as provided in s.  
518 1009.983;
- 519 (IX) An enterprise zone development agency created under s.  
520 290.0056;
- 521 (X) A community-based organization incorporated under  
522 chapter 617 which is recognized as educational, charitable, or  
523 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code  
524 and whose bylaws and articles of incorporation include  
525 affordable housing, economic development, or community  
526 development as the primary mission of the corporation;
- 527 (XI) Units of local government;
- 528 (XII) Units of state government; or
- 529 (XIII) Any other agency that the Department of Economic  
530 Opportunity designates by rule.

531  
532 A contributing person may not have a financial interest in the



496616

533 eligible sponsor.

534 d. The project must be located in an area which was in an  
535 ~~designated an~~ enterprise zone designated pursuant to chapter 290  
536 as of May 1, 2015, or a Front Porch Florida Community, unless  
537 the project increases access to high-speed broadband capability  
538 in a rural community that had an enterprise zone designated  
539 pursuant to chapter 290 as of May 1, 2015, ~~for rural communities~~  
540 ~~that have enterprise zones~~ but is physically located outside the  
541 designated rural zone boundaries. Any project designed to  
542 construct or rehabilitate housing for low-income households or  
543 very-low-income households or housing opportunities for persons  
544 with special needs ~~as those terms are defined in s. 420.9071~~ is  
545 exempt from the area requirement of this sub-subparagraph.

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



496616

562 those projects, the Department of Economic Opportunity shall  
563 grant the tax credits for those applications as follows:

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

568 (B) If tax credit applications submitted for approved  
569 projects of an eligible sponsor exceed \$200,000 in total, the  
570 amount of tax credits granted pursuant to sub-sub-sub-  
571 subparagraph (A) shall be subtracted from the amount of  
572 available tax credits, and the remaining credits shall be  
573 granted to each approved tax credit application on a pro rata  
574 basis.

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



496616

591 annual tax credits available for those projects, the Department  
592 of Economic Opportunity shall grant the tax credits for those  
593 applications on a pro rata basis.

594 3. Application requirements.-

595 a. An ~~Any~~ eligible sponsor seeking to participate in this  
596 program must submit a proposal to the Department of Economic  
597 Opportunity which sets forth the name of the sponsor, a  
598 description of the project, and the area in which the project is  
599 located, together with such supporting information as is  
600 prescribed by rule. The proposal must also contain a resolution  
601 from the local governmental unit in which the project is located  
602 certifying that the project is consistent with local plans and  
603 regulations.

604 b. A ~~Any~~ person seeking to participate in this program must  
605 submit an application for tax credit to the Department of  
606 Economic Opportunity which sets forth the name of the sponsor, a  
607 description of the project, and the type, value, and purpose of  
608 the contribution. The sponsor shall verify, in writing, the  
609 terms of the application and indicate its receipt of the  
610 contribution, and such verification must accompany the  
611 application for tax credit. The person must submit a separate  
612 tax credit application to the Department of Economic Opportunity  
613 for each individual contribution that it makes to each  
614 individual project.

615 c. A ~~Any~~ person who has received notification from the  
616 Department of Economic Opportunity that a tax credit has been  
617 approved must apply to the department to receive the refund.  
618 Application must be made on the form prescribed for claiming  
619 refunds of sales and use taxes and be accompanied by a copy of



496616

620 the notification. A person may submit only one application for  
621 refund to the department within a 12-month period.

622 4. Administration.—

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

626 b. The decision of the Department of Economic Opportunity  
627 must be in writing, and, if approved, the notification shall  
628 state the maximum credit allowable to the person. Upon approval,  
629 the Department of Economic Opportunity shall transmit a copy of  
630 the decision to the department.

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

636 d. The Department of Economic Opportunity shall, in  
637 consultation with the statewide and regional housing and  
638 financial intermediaries, market the availability of the  
639 community contribution tax credit program to community-based  
640 organizations.

641 5. Expiration.—This paragraph expires June 30, 2017 ~~2016~~;  
642 however, any accrued credit carryover that is unused on that  
643 date may be used until the expiration of the 3-year carryover  
644 period for such credit.

645 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
646 entity by this chapter do not inure to any transaction that is  
647 otherwise taxable under this chapter when payment is made by a  
648 representative or employee of the entity by any means,



496616

649 including, but not limited to, cash, check, or credit card, even  
650 when that representative or employee is subsequently reimbursed  
651 by the entity. In addition, exemptions provided to any entity by  
652 this subsection do not inure to any transaction that is  
653 otherwise taxable under this chapter unless the entity has  
654 obtained a sales tax exemption certificate from the department  
655 or the entity obtains or provides other documentation as  
656 required by the department. Eligible purchases or leases made  
657 with such a certificate must be in strict compliance with this  
658 subsection and departmental rules, and any person who makes an  
659 exempt purchase with a certificate that is not in strict  
660 compliance with this subsection and the rules is liable for and  
661 shall pay the tax. The department may adopt rules to administer  
662 this subsection.

663 (r) *School books and school lunches; institution of higher*  
664 *learning prepaid meal plans.*—This exemption applies to school  
665 books used in regularly prescribed courses of study, and to  
666 school lunches served in public, parochial, or nonprofit schools  
667 operated for and attended by pupils of grades K through 12.  
668 Yearbooks, magazines, newspapers, directories, bulletins, and  
669 similar publications distributed by such educational  
670 institutions to their students are also exempt. School books and  
671 food sold or served at a college or institution ~~community~~  
672 ~~colleges and other institutions~~ of higher learning are taxable,  
673 except that prepaid meal plans purchased for use ~~from a college~~  
674 ~~or other institution of higher learning~~ by students currently  
675 enrolled or preparing to enroll in a ~~at that~~ college or ~~other~~  
676 institution of higher learning are exempt. As used in this  
677 paragraph, the term "prepaid meal plans" means payment in



496616

678 advance, or payment using financial aid, once disbursed, to a  
679 college or institution of higher learning, or to a management  
680 entity under contract to provide prepaid meal plans on behalf of  
681 a college or institution of higher learning, for the provision  
682 of a defined quantities of dollar equivalencies or meal plans  
683 ~~quantity of units that must~~ expire at the end of an academic  
684 term ~~and,~~ cannot be refunded to the student upon expiration, ~~and~~  
685 ~~which may only be exchanged for food.~~ Prepaid meal plans that  
686 contain a defined number of meals or a defined number of dollar  
687 equivalencies qualify for this exemption. However, the  
688 taxability of the dollar equivalencies of the prepaid meal plans  
689 shall be determined upon the plan's use, and tax shall be due  
690 when the dollar equivalencies are used to make a purchase if  
691 that purchase is otherwise subject to sales tax pursuant to this  
692 chapter. As used in this paragraph, the term "dollar  
693 equivalencies" includes university-specific dollars on a  
694 declining balance, such as flex bucks or dining bucks.

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

697 1. Sales or leases to parent-teacher organizations and  
698 associations the purpose of which is to raise funds for schools  
699 that teach grades K through 12 and that are associated with  
700 schools having grades K through 12 are exempt from the tax  
701 imposed by this chapter.

702 2. Parent-teacher organizations and associations described  
703 in subparagraph 1., and schools having grades K through 12, may  
704 pay tax to their suppliers on the cost price of school materials  
705 and supplies purchased, rented, or leased for resale or rental  
706 to students in grades K through 12, of items sold for



496616

707 fundraising purposes, and of items sold through vending machines  
708 located on the school premises, in lieu of collecting the tax  
709 imposed by this chapter from the purchaser. This subparagraph  
710 ~~paragraph~~ also applies to food or beverages sold through vending  
711 machines located in the student lunchroom or dining room of a  
712 school having kindergarten through grade 12.

713 3. In lieu of collecting the tax imposed by this chapter  
714 from the purchaser, school support organizations may pay tax to  
715 their suppliers on the cost price of food, drink, and supplies  
716 necessary to serve such food and drink when the food, drink, and  
717 supplies are purchased for resale. For purposes of this  
718 subparagraph, the term "school support organization" means an  
719 organization whose sole purpose is to raise funds to support  
720 extracurricular activities at public, parochial, or nonprofit  
721 schools that teach students in grades K through 12.

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

732 Section 15. (1) The executive director of the Department of  
733 Revenue is authorized, and all conditions are deemed to be met,  
734 to adopt emergency rules pursuant to s. 120.54(4), Florida  
735 Statutes, for the purpose of implementing the amendments made by



496616

736 this act to ss. 202.12, 202.27, and 212.08(7), Florida Statutes.

737 (2) Notwithstanding any other provision of law, emergency  
738 rules adopted pursuant to subsection (1) are effective for 6  
739 months after adoption and may be renewed during the pendency of  
740 procedures to adopt permanent rules addressing the subject of  
741 the emergency rules.

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

743 Section 16. Effective December 1, 2015, paragraph (d) of  
744 subsection (6) of section 212.20, Florida Statutes, is amended  
745 to read:

746 212.20 Funds collected, disposition; additional powers of  
747 department; operational expense; refund of taxes adjudicated  
748 unconstitutionally collected.—

749 (6) Distribution of all proceeds under this chapter and ss.  
750 202.18(1)(b) and (2)(b) and 203.01(1)(a)3. is as follows:

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

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

760 2. After the distribution under subparagraph 1., 8.9744  
761 ~~8.8854~~ percent of the amount remitted by a sales tax dealer  
762 located within a participating county pursuant to s. 218.61  
763 shall be transferred into the Local Government Half-cent Sales  
764 Tax Clearing Trust Fund. Beginning July 1, 2003, the amount to



496616

765 be transferred shall be reduced by 0.1 percent, and the  
766 department shall distribute this amount to the Public Employees  
767 Relations Commission Trust Fund less \$5,000 each month, which  
768 shall be added to the amount calculated in subparagraph 3. and  
769 distributed accordingly.

770 3. After the distribution under subparagraphs 1. and 2.,  
771 0.0966 ~~0.0956~~ percent shall be transferred to the Local  
772 Government Half-cent Sales Tax Clearing Trust Fund and  
773 distributed pursuant to s. 218.65.

774 4. After the distributions under subparagraphs 1., 2., and  
775 3., 2.0810 ~~2.0603~~ percent of the available proceeds shall be  
776 transferred monthly to the Revenue Sharing Trust Fund for  
777 Counties pursuant to s. 218.215.

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



496616

794 in state fiscal year 1999-2000.

795 6. Of the remaining proceeds:

796 a. In each fiscal year, the sum of \$29,915,500 shall be  
797 divided into as many equal parts as there are counties in the  
798 state, and one part shall be distributed to each county. The  
799 distribution among the several counties must begin each fiscal  
800 year on or before January 5th and continue monthly for a total  
801 of 4 months. If a local or special law required that any moneys  
802 accruing to a county in fiscal year 1999-2000 under the then-  
803 existing provisions of s. 550.135 be paid directly to the  
804 district school board, special district, or a municipal  
805 government, such payment must continue until the local or  
806 special law is amended or repealed. The state covenants with  
807 holders of bonds or other instruments of indebtedness issued by  
808 local governments, special districts, or district school boards  
809 before July 1, 2000, that it is not the intent of this  
810 subparagraph to adversely affect the rights of those holders or  
811 relieve local governments, special districts, or district school  
812 boards of the duty to meet their obligations as a result of  
813 previous pledges or assignments or trusts entered into which  
814 obligated funds received from the distribution to county  
815 governments under then-existing s. 550.135. This distribution  
816 specifically is in lieu of funds distributed under s. 550.135  
817 before July 1, 2000.

818 b. The department shall distribute \$166,667 monthly to each  
819 applicant certified as a facility for a new or retained  
820 professional sports franchise pursuant to s. 288.1162. Up to  
821 \$41,667 shall be distributed monthly by the department to each  
822 certified applicant as defined in s. 288.11621 for a facility



496616

823 for a spring training franchise. However, not more than \$416,670  
824 may be distributed monthly in the aggregate to all certified  
825 applicants for facilities for spring training franchises.  
826 Distributions begin 60 days after such certification and  
827 continue for not more than 30 years, except as otherwise  
828 provided in s. 288.11621. A certified applicant identified in  
829 this sub-subparagraph may not receive more in distributions than  
830 expended by the applicant for the public purposes provided in s.  
831 288.1162(5) or s. 288.11621(3).

832 c. Beginning 30 days after notice by the Department of  
833 Economic Opportunity to the Department of Revenue that an  
834 applicant has been certified as the professional golf hall of  
835 fame pursuant to s. 288.1168 and is open to the public, \$166,667  
836 shall be distributed monthly, for up to 300 months, to the  
837 applicant.

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

847 e. The department shall distribute up to \$83,333 monthly to  
848 each certified applicant as defined in s. 288.11631 for a  
849 facility used by a single spring training franchise, or up to  
850 \$166,667 monthly to each certified applicant as defined in s.  
851 288.11631 for a facility used by more than one spring training



496616

852 franchise. Monthly distributions begin 60 days after such  
853 certification or July 1, 2016, whichever is later, and continue  
854 for not more than 20 years to each certified applicant as  
855 defined in s. 288.11631 for a facility used by a single spring  
856 training franchise or not more than 25 years to each certified  
857 applicant as defined in s. 288.11631 for a facility used by more  
858 than one spring training franchise. A certified applicant  
859 identified in this sub-subparagraph may not receive more in  
860 distributions than expended by the applicant for the public  
861 purposes provided in s. 288.11631(3).

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

874 g. Beginning December 1, 2015, and ending June 30, 2016,  
875 the department shall distribute \$26,286 monthly to the State  
876 Transportation Trust Fund. Beginning July 1, 2016, the  
877 department shall distribute \$15,333 monthly to the State  
878 Transportation Trust Fund.

879 7. All other proceeds must remain in the General Revenue  
880 Fund.



496616

881 Section 17. Effective upon this act becoming a law,  
882 paragraphs (d) and (t) of subsection (1) of section 220.03,  
883 Florida Statutes, are amended to read:

884 220.03 Definitions.—

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

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

- 891 1. Cash or other liquid assets.
- 892 2. Real property.
- 893 3. Goods or inventory.
- 894 4. Other physical resources as identified by the  
895 department.

896  
897 This paragraph expires June 30, 2017 ~~on the date specified in s.~~  
898 ~~290.016 for the expiration of the Florida Enterprise Zone Act.~~

899 (t) "Project" means any activity undertaken by an eligible  
900 sponsor, as defined in s. 220.183(2)(c), which is designed to  
901 construct, improve, or substantially rehabilitate housing that  
902 is affordable to low-income or very-low-income households as  
903 defined in s. 420.9071(19) and (28); designed to provide housing  
904 opportunities for persons with special needs as defined in s.  
905 420.0004; designed to provide commercial, industrial, or public  
906 resources and facilities; or designed to improve entrepreneurial  
907 and job-development opportunities for low-income persons. A  
908 project may be the investment necessary to increase access to  
909 high-speed broadband capability in a rural community that had an



496616

910 enterprise zone designated pursuant to chapter 290 as of May 1,  
911 2015 ~~rural communities with enterprise zones,~~ including projects  
912 that result in improvements to communications assets that are  
913 owned by a business. A project may include the provision of  
914 museum educational programs and materials that are directly  
915 related to any project approved between January 1, 1996, and  
916 December 31, 1999, and located in an area that was in an  
917 enterprise zone designated pursuant to s. 290.0065 as of May 1,  
918 2015. This paragraph does not preclude projects that propose to  
919 construct or rehabilitate low-income or very-low-income housing  
920 on scattered sites or housing opportunities for persons with  
921 special needs as defined in s. 420.0004. With respect to  
922 housing, contributions may be used to pay the following eligible  
923 project-related activities:

- 924 1. Project development, impact, and management fees for  
925 special needs, low-income, or very-low-income housing projects;
- 926 2. Down payment and closing costs for eligible persons, as  
927 defined in s. 420.9071(19) and (28);
- 928 3. Administrative costs, including housing counseling and  
929 marketing fees, not to exceed 10 percent of the community  
930 contribution, directly related to special needs, low-income, or  
931 very-low-income projects; and
- 932 4. Removal of liens recorded against residential property  
933 by municipal, county, or special-district local governments when  
934 satisfaction of the lien is a necessary precedent to the  
935 transfer of the property to an eligible person, as defined in s.  
936 420.9071(19) and (28), for the purpose of promoting home  
937 ownership. Contributions for lien removal must be received from  
938 a nonrelated third party.



496616

939  
940  
941  
942  
943  
944  
945  
946  
947  
948  
949  
950  
951  
952  
953  
954  
955  
956  
957  
958  
959  
960  
961  
962  
963  
964  
965  
966  
967

~~The provisions of This paragraph expires shall expire and be void on June 30, 2017 2015.~~

Section 18. Paragraph (c) of subsection (1), paragraphs (b), (c), and (d) of subsection (2), and subsection (5) of section 220.183, Florida Statutes, are amended to read:

220.183 Community contribution tax credit.—

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

(c) The total amount of tax credit which may be granted for all programs approved under this section, s. 212.08(5)(p), and s. 624.5105 is \$18.4 million in fiscal year 2015-2016 and \$19 million in fiscal year 2016-2017 annually for projects that provide housing opportunities for persons with special needs as defined in s. 420.0004 and homeownership opportunities for low-income households or very-low-income households as defined in s. 420.9071 and \$3.5 million annually for all other projects.

(2) ELIGIBILITY REQUIREMENTS.—

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

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



496616

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

979       a. If tax credit applications submitted for approved  
980 projects of an eligible sponsor do not exceed \$200,000 in total,  
981 the credit shall be granted in full if the tax credit  
982 applications are approved.

983       b. If tax credit applications submitted for approved  
984 projects of an eligible sponsor exceed \$200,000 in total, the  
985 amount of tax credits granted under sub-subparagraph a. shall be  
986 subtracted from the amount of available tax credits, and the  
987 remaining credits shall be granted to each approved tax credit  
988 application on a pro rata basis.

989       3. If, during the first 10 business days of the state  
990 fiscal year, eligible tax credit applications for projects other  
991 than those that provide housing opportunities for persons with  
992 special needs as defined in s. 420.0004 or homeownership  
993 opportunities for low-income or very-low-income households as  
994 defined in s. 420.9071(19) and (28) are received for less than  
995 the annual tax credits available for those projects, the  
996 Department of Economic Opportunity shall grant tax credits for



496616

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

1009 (c) The project must be undertaken by an "eligible  
1010 sponsor," defined here as:

1011 1. A community action program;

1012 2. A nonprofit community-based development organization  
1013 whose mission is the provision of housing for persons with  
1014 special needs or low-income or very-low-income households or  
1015 increasing entrepreneurial and job-development opportunities for  
1016 low-income persons;

1017 3. A neighborhood housing services corporation;

1018 4. A local housing authority, created pursuant to chapter  
1019 421;

1020 5. A community redevelopment agency, created pursuant to s.  
1021 163.356;

1022 6. A historic preservation district agency or organization;

1023 7. A regional workforce board;

1024 8. A direct-support organization as provided in s.

1025 1009.983;



496616

1026           9. An enterprise zone development agency created pursuant  
1027 to s. 290.0056;

1028           10. A community-based organization incorporated under  
1029 chapter 617 which is recognized as educational, charitable, or  
1030 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code  
1031 and whose bylaws and articles of incorporation include  
1032 affordable housing, economic development, or community  
1033 development as the primary mission of the corporation;

1034           11. Units of local government;

1035           12. Units of state government; or

1036           13. Such other agency as the Department of Economic  
1037 Opportunity may, from time to time, designate by rule.

1038  
1039 In no event shall a contributing business firm have a financial  
1040 interest in the eligible sponsor.

1041           (d) The project shall be located in an area that was  
1042 designated as an enterprise zone pursuant to chapter 290 as of  
1043 May 1, 2015, or a Front Porch Florida Community. Any project  
1044 designed to construct or rehabilitate housing for low-income or  
1045 very-low-income households as defined in s. 420.9071(19) and  
1046 (28) or provide housing opportunities for persons with special  
1047 needs as defined in s. 420.0004 is exempt from the area  
1048 requirement of this paragraph. This section does not preclude  
1049 projects that propose to construct or rehabilitate housing for  
1050 low-income or very-low-income households on scattered sites or  
1051 provide housing opportunities for persons with special needs.  
1052 Any project designed to provide increased access to high-speed  
1053 broadband capabilities which includes coverage of a rural  
1054 enterprise zone may locate the project's infrastructure in any



496616

1055 area of a rural county.

1056 (5) EXPIRATION.—The provisions of this section, except  
1057 paragraph (1)(e), expire ~~and are void on~~ June 30, 2017 2016.

1058 Section 19. Paragraph (f) of subsection (2) of section  
1059 220.1845, Florida Statutes, is amended to read:

1060 220.1845 Contaminated site rehabilitation tax credit.—

1061 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

1062 (f) The total amount of the tax credits which may be  
1063 granted under this section is \$21.6 million in the 2015-2016  
1064 fiscal year and \$5 million annually thereafter.

1065 Section 20. Subsection (2) of section 220.196, Florida  
1066 Statutes, is amended to read:

1067 220.196 Research and development tax credit.—

1068 (2) TAX CREDIT.—

1069 (a) As provided in this section ~~Subject to the limitations~~  
1070 ~~contained in paragraph (e),~~ a business enterprise is eligible  
1071 for a credit against the tax imposed by this chapter if it: ~~the~~  
1072 ~~business enterprise~~

1073 1. Has qualified research expenses in this state in the  
1074 taxable year exceeding the base amount; ~~and, for the same~~  
1075 ~~taxable year,~~

1076 2. Claims and is allowed a research credit for such  
1077 qualified research expenses under 26 U.S.C. s. 41 for the same  
1078 taxable year as subparagraph 1.; and

1079 3. Is a qualified target industry business as defined in s.  
1080 288.106(2)(n). Only qualified target industry businesses in the  
1081 manufacturing, life sciences, information technology, aviation  
1082 and aerospace, homeland security and defense, cloud information  
1083 technology, marine sciences, materials science, and



496616

1084 nanotechnology industries may qualify for a tax credit under  
1085 this section. A business applying for a credit pursuant to this  
1086 section shall include a letter from the Department of Economic  
1087 Opportunity certifying whether the business meets the  
1088 requirements of this subparagraph with its application for  
1089 credit. The Department of Economic Opportunity shall provide  
1090 such a letter upon receiving a request.

1091 (b)~~(a)~~ The tax credit shall be 10 percent of the excess  
1092 qualified research expenses over the base amount. However, the  
1093 maximum tax credit for a business enterprise that has not been  
1094 in existence for at least 4 taxable years immediately preceding  
1095 the taxable year is reduced by 25 percent for each taxable year  
1096 for which the business enterprise, or a predecessor corporation  
1097 that was a business enterprise, did not exist.

1098 (c)~~(b)~~ The credit taken in any taxable year may not exceed  
1099 50 percent of the business enterprise's remaining net income tax  
1100 liability under this chapter after all other credits have been  
1101 applied under s. 220.02(8).

1102 (d)~~(e)~~ Any unused credit authorized under this section may  
1103 be carried forward and claimed by the taxpayer for up to 5  
1104 years.

1105 (e)~~(d)~~ The combined total amount of tax credits which may  
1106 be granted to all business enterprises under this section during  
1107 any calendar year is \$9 million, except that the total amount  
1108 that may be awarded in calendar year 2016 is \$23 million.

1109 Applications may be filed with the department on or after March  
1110 20 and before March 27 for qualified research expenses incurred  
1111 within the preceding calendar year. If the total,~~and~~ credits  
1112 for all applicants exceed the maximum amount allowed under this



496616

1113 paragraph, the credits shall be allocated on a prorated basis  
1114 ~~granted in the order in which completed applications are~~  
1115 ~~received.~~

1116 Section 21. Subsections (4), (5), and (11) of section  
1117 376.30781, Florida Statutes, are amended to read:

1118 376.30781 Tax credits for rehabilitation of drycleaning-  
1119 solvent-contaminated sites and brownfield sites in designated  
1120 brownfield areas; application process; rulemaking authority;  
1121 revocation authority.—

1122 (4) The Department of Environmental Protection is  
1123 responsible for allocating the tax credits provided for in s.  
1124 220.1845, which may not exceed a total of \$21.6 million in tax  
1125 credits in the 2015-2016 fiscal year and \$5 million in tax  
1126 credits annually thereafter.

1127 (5) To claim the credit for site rehabilitation or solid  
1128 waste removal, each tax credit applicant must apply to the  
1129 Department of Environmental Protection for an allocation of the  
1130 ~~\$5 million~~ annual credit provided in s. 220.1845 by filing a tax  
1131 credit application with the Division of Waste Management on a  
1132 form developed by the Department of Environmental Protection in  
1133 cooperation with the Department of Revenue. The form shall  
1134 include an affidavit from each tax credit applicant certifying  
1135 that all information contained in the application, including all  
1136 records of costs incurred and claimed in the tax credit  
1137 application, are true and correct. If the application is  
1138 submitted pursuant to subparagraph (3)(a)2., the form must  
1139 include an affidavit signed by the real property owner stating  
1140 that it is not, and has never been, the owner or operator of the  
1141 drycleaning facility where the contamination exists. Approval of



496616

1142 tax credits must be accomplished on a first-come, first-served  
1143 basis based upon the date and time complete applications are  
1144 received by the Division of Waste Management, subject to the  
1145 limitations of subsection (14). To be eligible for a tax credit,  
1146 the tax credit applicant must:

1147 (a) For site rehabilitation tax credits, have entered into  
1148 a voluntary cleanup agreement with the Department of  
1149 Environmental Protection for a drycleaning-solvent-contaminated  
1150 site or a Brownfield Site Rehabilitation Agreement, as  
1151 applicable, and have paid all deductibles pursuant to s.  
1152 376.3078(3)(e) for eligible drycleaning-solvent-cleanup program  
1153 sites, as applicable. A site rehabilitation tax credit applicant  
1154 must submit only a single completed application per site for  
1155 each calendar year's site rehabilitation costs. A site  
1156 rehabilitation application must be received by the Division of  
1157 Waste Management of the Department of Environmental Protection  
1158 by January 31 of the year after the calendar year for which site  
1159 rehabilitation costs are being claimed in a tax credit  
1160 application. All site rehabilitation costs claimed must have  
1161 been for work conducted between January 1 and December 31 of the  
1162 year for which the application is being submitted. All payment  
1163 requests must have been received and all costs must have been  
1164 paid prior to submittal of the tax credit application, but no  
1165 later than January 31 of the year after the calendar year for  
1166 which site rehabilitation costs are being claimed.

1167 (b) For solid waste removal tax credits, have entered into  
1168 a brownfield site rehabilitation agreement with the Department  
1169 of Environmental Protection. A solid waste removal tax credit  
1170 applicant must submit only a single complete application per



496616

1171 brownfield site, as defined in the brownfield site  
1172 rehabilitation agreement, for solid waste removal costs. A solid  
1173 waste removal tax credit application must be received by the  
1174 Division of Waste Management of the Department of Environmental  
1175 Protection subsequent to the completion of the requirements  
1176 listed in paragraph (3) (e).

1177 (11) If a tax credit applicant does not receive a tax  
1178 credit allocation due to an exhaustion of the ~~\$5 million~~ annual  
1179 tax credit provided in s. 220.1845 authorization, such  
1180 application will then be included in the same first-come, first-  
1181 served order in the next year's annual tax credit allocation, if  
1182 any, based on the prior year application.

1183 Section 22. Subsection (8) of section 624.509, Florida  
1184 Statutes, is amended to read:

1185 624.509 Premium tax; rate and computation.—

1186 (8) The premium tax authorized by this section may not be  
1187 imposed on:

1188 (a) Any portion of the title insurance premium, as defined  
1189 in s. 627.7711, retained by a title insurance agent or agency.  
1190 It is the intent of the Legislature that ~~the continuation of~~  
1191 this exemption be contingent on title insurers adding employees  
1192 to their payroll. ~~Between July 1, 2014, and July 1, 2016, title~~  
1193 ~~insurers currently holding a valid certificate of authority from~~  
1194 ~~this state shall, in the aggregate, add a minimum of 600~~  
1195 ~~Florida-based employees to their payroll, as verified by the~~  
1196 ~~Department of Economic Opportunity. The department shall submit~~  
1197 ~~such verification to the President of the Senate and the Speaker~~  
1198 ~~of the House of Representatives by October 1, 2016. This~~  
1199 paragraph expires December 31, 2017, unless ~~reenacted by the~~



496616

1200 Department of Economic Opportunity determines that title  
1201 insurers holding a valid certificate of authority as of July 1,  
1202 2014, have added, in aggregate, at least 600 Florida-based full-  
1203 time equivalent positions above those existing on July 1, 2014,  
1204 including positions obtained from a temporary employment agency  
1205 or employee leasing company or through a union agreement or  
1206 coemployment under a professional employer organization  
1207 agreement by July 1, 2017. For purposes of this paragraph, a  
1208 full-time equivalent position means a position in which the  
1209 employee works an average of at least 36 hours per week each  
1210 month.

1211 1. The Department of Economic Opportunity may verify  
1212 information provided by title insurers concerning additional  
1213 positions created with any appropriate agency or authority,  
1214 including the Department of Revenue.

1215 2. To facilitate verification of additional positions  
1216 created by title insurers, the Department of Economic  
1217 Opportunity may provide a list of employees holding additional  
1218 positions created by title insurers to any appropriate agency or  
1219 authority, including the Department of Revenue.

1220 3. The Department of Economic Opportunity shall submit such  
1221 determination to the President of the Senate, the Speaker of the  
1222 House of Representatives, and the Department of Revenue by  
1223 October 1, 2017. ~~Legislature before that date; or~~

1224 (b) Receipts of annuity premiums or considerations paid by  
1225 holders in this state if the tax savings derived are credited to  
1226 the annuity holders. Upon request by the Department of Revenue,  
1227 an insurer availing itself of this provision shall submit to the  
1228 department evidence that establishes that the tax savings



496616

1229 derived have been credited to annuity holders. As used in this  
1230 paragraph, the term "holders" includes employers contributing to  
1231 an employee's pension, annuity, or profit-sharing plan.

1232 Section 23. Paragraph (c) of subsection (1), paragraphs (d)  
1233 and (e) of subsection (2), and subsection (6) of section  
1234 624.5105, Florida Statutes, are amended to read:

1235 624.5105 Community contribution tax credit; authorization;  
1236 limitations; eligibility and application requirements;  
1237 administration; definitions; expiration.—

1238 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1239 (c) The total amount of tax credit which may be granted for  
1240 all programs approved under this section and ss. 212.08(5)(p)  
1241 and 220.183 is \$18.4 million in fiscal year 2015-2016 and \$19  
1242 million in fiscal year 2016-2017 annually for projects that  
1243 provide housing opportunities for persons with special needs as  
1244 defined in s. 420.0004 or homeownership opportunities for low-  
1245 income or very-low-income households as defined in s. 420.9071  
1246 and \$3.5 million annually for all other projects.

1247 (2) ELIGIBILITY REQUIREMENTS.—

1248 (d) The project shall be located in an area that was  
1249 designated as an enterprise zone pursuant to chapter 290 as of  
1250 May 1, 2015, or a Front Porch Community. Any project designed to  
1251 provide housing opportunities for persons with special needs as  
1252 defined in s. 420.0004 or to construct or rehabilitate housing  
1253 for low-income or very-low-income households as defined in s.  
1254 420.9071(19) and (28) is exempt from the area requirement of  
1255 this paragraph.

1256 (e)1. If, during the first 10 business days of the state  
1257 fiscal year, eligible tax credit applications for projects that



496616

1258 provide housing opportunities for persons with special needs as  
1259 defined in s. 420.0004 or homeownership opportunities for low-  
1260 income or very-low-income households as defined in s.  
1261 420.9071(19) and (28) are received for less than the annual tax  
1262 credits available for those projects, the Department of Economic  
1263 Opportunity shall grant tax credits for those applications and  
1264 shall grant remaining tax credits on a first-come, first-served  
1265 basis for any subsequent eligible applications received before  
1266 the end of the state fiscal year. If, during the first 10  
1267 business days of the state fiscal year, eligible tax credit  
1268 applications for projects that provide housing opportunities for  
1269 persons with special needs as defined in s. 420.0004 or  
1270 homeownership opportunities for low-income or very-low-income  
1271 households as defined in s. 420.9071(19) and (28) are received  
1272 for more than the annual tax credits available for those  
1273 projects, the Department of Economic Opportunity shall grant the  
1274 tax credits for those applications as follows:  
1275       a. If tax credit applications submitted for approved  
1276 projects of an eligible sponsor do not exceed \$200,000 in total,  
1277 the credits shall be granted in full if the tax credit  
1278 applications are approved.  
1279       b. If tax credit applications submitted for approved  
1280 projects of an eligible sponsor exceed \$200,000 in total, the  
1281 amount of tax credits granted under sub-subparagraph a. shall be  
1282 subtracted from the amount of available tax credits, and the  
1283 remaining credits shall be granted to each approved tax credit  
1284 application on a pro rata basis.  
1285       2. If, during the first 10 business days of the state  
1286 fiscal year, eligible tax credit applications for projects other



496616

1287 than those that provide housing opportunities for persons with  
1288 special needs as defined in s. 420.0004 or homeownership  
1289 opportunities for low-income or very-low-income households as  
1290 defined in s. 420.9071(19) and (28) are received for less than  
1291 the annual tax credits available for those projects, the  
1292 Department of Economic Opportunity shall grant tax credits for  
1293 those applications and shall grant remaining tax credits on a  
1294 first-come, first-served basis for any subsequent eligible  
1295 applications received before the end of the state fiscal year.  
1296 If, during the first 10 business days of the state fiscal year,  
1297 eligible tax credit applications for projects other than those  
1298 that provide housing opportunities for persons with special  
1299 needs as defined in s. 420.0004 or homeownership opportunities  
1300 for low-income or very-low-income households as defined in s.  
1301 420.9071(19) and (28) are received for more than the annual tax  
1302 credits available for those projects, the Department of Economic  
1303 Opportunity shall grant the tax credits for those applications  
1304 on a pro rata basis.

1305 (6) EXPIRATION.—The provisions of this section, except  
1306 paragraph (1)(e), expire ~~and are void on~~ June 30, 2017 ~~2016~~.

1307 Section 24. For the purpose of incorporating the amendment  
1308 made by this act to section 220.183, Florida Statutes, in a  
1309 reference thereto, subsection (8) of section 220.02, Florida  
1310 Statutes, is reenacted to read:

1311 220.02 Legislative intent.—

1312 (8) It is the intent of the Legislature that credits  
1313 against either the corporate income tax or the franchise tax be  
1314 applied in the following order: those enumerated in s. 631.828,  
1315 those enumerated in s. 220.191, those enumerated in s. 220.181,



496616

1316 those enumerated in s. 220.183, those enumerated in s. 220.182,  
1317 those enumerated in s. 220.1895, those enumerated in s. 220.195,  
1318 those enumerated in s. 220.184, those enumerated in s. 220.186,  
1319 those enumerated in s. 220.1845, those enumerated in s. 220.19,  
1320 those enumerated in s. 220.185, those enumerated in s. 220.1875,  
1321 those enumerated in s. 220.192, those enumerated in s. 220.193,  
1322 those enumerated in s. 288.9916, those enumerated in s.  
1323 220.1899, those enumerated in s. 220.194, and those enumerated  
1324 in s. 220.196.

1325 Section 25. For the purpose of incorporating the amendment  
1326 made by this act to section 624.5105, Florida Statutes, in a  
1327 reference thereto, paragraph (g) of subsection (1) of section  
1328 220.183, Florida Statutes, is reenacted to read:

1329 220.183 Community contribution tax credit.—

1330 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX  
1331 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM  
1332 SPENDING.—

1333 (g) A taxpayer who is eligible to receive the credit  
1334 provided for in s. 624.5105 is not eligible to receive the  
1335 credit provided by this section.

1336 Section 26. For the purpose of incorporating the amendments  
1337 made by this act to sections 212.08, 220.183, and 624.5105,  
1338 Florida Statutes, in references thereto, paragraph (a) of  
1339 subsection (4) of section 377.809, Florida Statutes, is  
1340 reenacted to read:

1341 377.809 Energy Economic Zone Pilot Program.—

1342 (4) (a) Beginning July 1, 2012, all the incentives and  
1343 benefits provided for enterprise zones pursuant to state law  
1344 shall be available to the energy economic zones designated



496616

1345 pursuant to this section on or before July 1, 2010. In order to  
1346 provide incentives, by March 1, 2012, each local governing body  
1347 that has jurisdiction over an energy economic zone must, by  
1348 local ordinance, establish the boundary of the energy economic  
1349 zone, specify applicable energy-efficiency standards, and  
1350 determine eligibility criteria for the application of state and  
1351 local incentives and benefits in the energy economic zone.  
1352 However, in order to receive benefits provided under s. 288.106,  
1353 a business must be a qualified target industry business under s.  
1354 288.106 for state purposes. An energy economic zone's boundary  
1355 may be revised by local ordinance. Such incentives and benefits  
1356 include those in ss. 212.08, 212.096, 220.181, 220.182, 220.183,  
1357 288.106, and 624.5105 and the public utility discounts provided  
1358 in s. 290.007(8). The exemption provided in s. 212.08(5)(c)  
1359 shall be for renewable energy as defined in s. 377.803. For  
1360 purposes of this section, any applicable requirements for  
1361 employee residency for higher refund or credit thresholds must  
1362 be based on employee residency in the energy economic zone or an  
1363 enterprise zone. A business in an energy economic zone may also  
1364 be eligible for funding under ss. 288.047 and 445.003, and a  
1365 transportation project in an energy economic zone shall be  
1366 provided priority in funding under s. 339.2821. Other projects  
1367 shall be given priority ranking to the extent practicable for  
1368 grants administered under state energy programs.

1369 Section 27. Clothes, school supplies, and personal  
1370 computers and personal computer-related accessories sales tax  
1371 holiday.—

1372 (1) The tax levied under chapter 212, Florida Statutes, may  
1373 not be collected during the period from 12:01 a.m. on August 7,



496616

1374 2015, through 11:59 p.m. on August 16, 2015, on the retail sale  
1375 of:

1376 (a) Clothing, wallets, or bags, including handbags,  
1377 backpacks, fanny packs, and diaper bags, but excluding  
1378 briefcases, suitcases, and other garment bags, having a sales  
1379 price of \$100 or less per item. As used in this paragraph, the  
1380 term "clothing" means:

1381 1. Any article of wearing apparel intended to be worn on or  
1382 about the human body, excluding watches, watchbands, jewelry,  
1383 umbrellas, and handkerchiefs; and

1384 2. All footwear, excluding skis, swim fins, roller blades,  
1385 and skates.

1386 (b) School supplies having a sales price of \$15 or less per  
1387 item. As used in this paragraph, the term "school supplies"  
1388 means pens, pencils, erasers, crayons, notebooks, notebook  
1389 filler paper, legal pads, binders, lunch boxes, construction  
1390 paper, markers, folders, poster board, composition books, poster  
1391 paper, scissors, cellophane tape, glue or paste, rulers,  
1392 computer disks, protractors, compasses, and calculators.

1393 (2) The tax levied under chapter 212, Florida  
1394 Statutes, may not be collected during the period from 12:01 a.m.  
1395 on August 7, 2015, through 11:59 p.m. on August 16, 2015, on the  
1396 first \$750 of the sales price of personal computers or personal  
1397 computer-related accessories purchased for noncommercial home or  
1398 personal use. As used in this subsection, the term:

1399 (a) "Personal computers" includes electronic book readers,  
1400 laptops, desktops, handhelds, tablets, or tower computers. The  
1401 term does not include cellular telephones, video game consoles,  
1402 digital media receivers, or devices that are not primarily



496616

1403 designed to process data.

1404 (b) "Personal computer-related accessories" includes  
1405 keyboards, mice, personal digital assistants, monitors, other  
1406 peripheral devices, modems, routers, and nonrecreational  
1407 software, regardless of whether the accessories are used in  
1408 association with a personal computer base unit. The term does  
1409 not include furniture or systems, devices, software, or  
1410 peripherals that are designed or intended primarily for  
1411 recreational use.

1412 (c) "Monitors" does not include devices that include a  
1413 television tuner.

1414 (3) The tax exemptions provided in this section do not  
1415 apply to sales within a theme park or entertainment complex as  
1416 defined in s. 509.013(9), Florida Statutes, within a public  
1417 lodging establishment as defined in s. 509.013(4), Florida  
1418 Statutes, or within an airport as defined in s. 330.27(2),  
1419 Florida Statutes.

1420 (4) The Department of Revenue may, and all conditions are  
1421 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)  
1422 and 120.54, Florida Statutes, to administer this section.

1423 (5) For the 2015-2016 fiscal year, the sum of \$233,730 in  
1424 nonrecurring funds is appropriated from the General Revenue Fund  
1425 to the Department of Revenue for the purpose of implementing  
1426 this section.

1427 Section 28. (1) The tax levied under chapter 212, Florida  
1428 Statutes, may not be collected on the retail sale of textbooks  
1429 that are required or recommended for use in a course offered by  
1430 a public postsecondary educational institution as described in  
1431 s. 1000.04, Florida Statutes, or a nonpublic postsecondary



496616

1432 educational institution that is eligible to participate in a  
1433 tuition assistance program authorized by s. 1009.89 or s.  
1434 1009.891, Florida Statutes. As used in this section, the term  
1435 "textbook" means any required or recommended manual of  
1436 instruction or any instructional materials for any field of  
1437 study. As used in this section, the term "instructional  
1438 materials" means any educational materials, in printed or  
1439 digital format, that are required or recommended for use in a  
1440 course in any field of study. To demonstrate that a sale is not  
1441 subject to tax, the student must provide a physical or an  
1442 electronic copy of the following to the vendor:

- 1443 (a) The student's identification number; and  
1444 (b) An applicable course syllabus or list of required and  
1445 recommended textbooks and instructional materials that meet the  
1446 criteria in s. 1004.085(3), Florida Statutes.

1447  
1448 The vendor must maintain proper documentation, as prescribed by  
1449 department rule, to identify the complete transaction or portion  
1450 of the transaction that involves the sale of textbooks that are  
1451 not subject to tax.

1452 (2) The tax exemptions provided in this section do not  
1453 apply to sales within a theme park or entertainment complex as  
1454 defined in s. 509.013(9), Florida Statutes, within a public  
1455 lodging establishment as defined in s. 509.013(4), Florida  
1456 Statutes, or within an airport as defined in s. 330.27(2),  
1457 Florida Statutes.

1458 (3) The Department of Revenue may, and all conditions are  
1459 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)  
1460 and 120.54, Florida Statutes, to administer this section.



496616

1461       (4) This section is repealed June 30, 2016.  
1462       Section 29. (1) A business may apply to the Department of  
1463 Economic Opportunity for the incentives specified in subsection  
1464 (2) if each of the following criteria is satisfied:  
1465       (a) The business has entered into a contract with the  
1466 Department of Economic Opportunity for a project under ss.  
1467 288.0659, 288.1045, 288.106, 288.107, 288.108, 288.1088, or  
1468 288.1089, Florida Statutes, between January 1, 2012, and July 1,  
1469 2015.  
1470       (b) The contract is deemed active by the Department of  
1471 Economic Opportunity and has not expired or been terminated.  
1472       (c) The project that is the subject of the contract is  
1473 located within the boundaries of an enterprise zone designated  
1474 pursuant to chapter 290, Florida Statutes, as the boundaries  
1475 existed on May 1, 2015.  
1476       (2) For a project described under paragraph (1)(c), a  
1477 business qualified under subsection (1) may apply for the  
1478 following incentives:  
1479       (a) The property tax exemption for a licensed child care  
1480 facility under s. 196.095, Florida Statutes 2014.  
1481       (b) The building sales tax refund under s. 212.08(5)(g),  
1482 Florida Statutes 2014.  
1483       (c) The business property sales tax refund under s.  
1484 212.08(5)(h), Florida Statutes 2014.  
1485       (d) The electrical energy sales tax exemption under s.  
1486 212.08(15), Florida Statutes 2014.  
1487       (e) The enterprise zone jobs tax credit under s. 212.096,  
1488 Florida Statutes 2014.  
1489       (f) The enterprise zone jobs tax credit under s. 220.181,



496616

1490 Florida Statutes 2014.

1491 (g) The enterprise zone property tax credit under s.  
1492 220.182, Florida Statutes 2014.

1493 (3) The Department of Economic Opportunity must provide a  
1494 list of businesses that are qualified under subsection (1) to  
1495 the Department of Revenue by December 31, 2015. The Department  
1496 of Economic Opportunity must also provide notice to the  
1497 Department of Revenue within 10 days of the expiration or  
1498 termination of a contract.

1499 (4) From January 1, 2016, to December 31, 2018, the  
1500 Department of Economic Opportunity is designated to perform all  
1501 the duties and responsibilities that were performed by the  
1502 governing body or enterprise zone development agency having  
1503 jurisdiction over the enterprise zone under ss. 196.095,  
1504 212.08(5)(g) and (h), 212.08(15), 212.096, 220.181, and 220.182,  
1505 Florida Statutes 2014, including receipt and review of  
1506 applications and verifications.

1507 (5) The incentives described in subsection (2) are to be  
1508 treated as if they had not expired on December 31, 2015.

1509 (6) This section is effective January 1, 2016, and expires  
1510 on December 31, 2018.

1511 Section 30. For the 2015-2016 fiscal year, the sum of  
1512 \$44,060 in nonrecurring funds is appropriated from the General  
1513 Revenue Fund to the Department of Revenue for the purpose of  
1514 implementing the amendments made by this act to chapter 202,  
1515 Florida Statutes, and s. 203.001, Florida Statutes.

1516 Section 31. If any law amended by this act was also amended  
1517 by a law enacted during the 2015 Regular Session of the  
1518 Legislature, such laws shall be construed as if enacted during



496616

1519 the same session of the Legislature, and full effect shall be  
1520 given to each if possible.

1521 Section 32. Except as otherwise expressly provided in this  
1522 act and except for this section, which shall take effect upon  
1523 this act becoming a law, this act shall take effect July 1,  
1524 2015.

1525  
1526 ===== T I T L E A M E N D M E N T =====

1527 And the title is amended as follows:

1528 Delete everything before the enacting clause  
1529 and insert:

1530 A bill to be entitled  
1531 An act relating to taxation; amending s. 193.0235,  
1532 F.S.; revising the definition of the term "common  
1533 element" for purposes of prorating ad valorem taxes  
1534 for certain properties under certain circumstances;  
1535 amending s. 202.12, F.S.; reducing the tax rates  
1536 applied to the sale of communications services and the  
1537 retail sale of direct-to-home satellite services;  
1538 amending s. 202.12001, F.S.; conforming rates to the  
1539 reduction of the communications services tax; amending  
1540 s. 202.18, F.S.; revising the allocation of tax  
1541 revenues received from the communications services  
1542 tax; amending s. 202.27, F.S.; authorizing dealers of  
1543 communications services to elect to use an  
1544 alternative-period basis for filing and remitting  
1545 communications services taxes; defining the term  
1546 "alternate-period basis"; specifying requirements for  
1547 the election; amending s. 202.28, F.S.; limiting the



496616

1548 disallowance of the collection allowance under  
1549 specified circumstances; providing that specified  
1550 provisions of the act are remedial, apply  
1551 retroactively, and do not provide a basis for certain  
1552 assessments or create a right to certain refunds or  
1553 credits; specifying that communication sales tax  
1554 returns filed before a certain date are deemed to have  
1555 been filed pursuant to a specified provision of the  
1556 act; amending s. 203.001, F.S.; conforming rates to  
1557 the reduction of the communications services tax;  
1558 providing applicability for certain provisions of the  
1559 act; amending s. 206.9825, F.S.; providing an aviation  
1560 fuel tax exemption and authorizing a refund of such  
1561 taxes paid for certain colleges and universities that  
1562 offer graduate programs in aeronautical or aerospace  
1563 engineering or flight training and certain wholesalers  
1564 and terminal suppliers; amending s. 212.02, F.S.;  
1565 revising the definitions of the terms "livestock" and  
1566 "agricultural production"; amending s. 212.04, F.S.;  
1567 exempting from the sales and use tax admissions to and  
1568 membership fees for gun clubs; defining the term "gun  
1569 club"; amending s. 212.05, F.S.; limiting the amount  
1570 of tax that may be imposed and collected on each  
1571 repair of a boat; amending s. 212.08, F.S.; exempting  
1572 from the sales and use tax irrigation equipment,  
1573 replacement parts and accessories for power farm  
1574 equipment and irrigation equipment, certain trailers,  
1575 stakes used by farmers to support plants during  
1576 agricultural production, and certain motor vehicles



1577 purchased by active members of the United States Armed  
1578 Forces or their spouses; specifying for certain fiscal  
1579 years the total amount of community contribution tax  
1580 credits which may be granted against the sales and use  
1581 tax for contributions made to eligible sponsors of  
1582 specified projects; expanding such tax credit to  
1583 include contributions made to eligible sponsors of  
1584 housing projects for persons with certain special  
1585 needs; defining terms; requiring enterprise zones to  
1586 have been designated as of a certain date for purposes  
1587 of such tax credit; extending the expiration date  
1588 applicable to the granting of such tax credit;  
1589 revising provisions related to the exemption of  
1590 prepaid meal plans at colleges and institutions of  
1591 higher learning; authorizing school support  
1592 organizations to pay tax to their suppliers on the  
1593 cost price of food, drink, and supplies purchased for  
1594 resale in lieu of collecting tax on their final sales;  
1595 authorizing the executive director of the Department  
1596 of Revenue to adopt emergency rules to implement  
1597 specified amendments made by the act; specifying the  
1598 duration of such rules; amending s. 212.20, F.S.;  
1599 revising the distributions of tax revenues received  
1600 from the sales and use tax, communications services  
1601 tax, and gross receipts tax; amending s. 220.03, F.S.;  
1602 extending the expiration date applicable to the  
1603 definition of the term "community contribution";  
1604 revising, and extending the expiration date applicable  
1605 to, the definition of the term "project"; amending s.



496616

1606 220.183; specifying for certain fiscal years the total  
1607 amount of community contribution tax credits which may  
1608 be granted for contributions made to eligible sponsors  
1609 of specified projects; expanding such tax credit to  
1610 include contributions made to eligible sponsors of  
1611 housing projects for persons with certain special  
1612 needs; requiring enterprise zones to have been  
1613 designated as of a certain date for purposes of such  
1614 tax credit; extending the expiration date applicable  
1615 to the granting of such tax credit; amending s.  
1616 220.1845, F.S.; increasing the total amount of  
1617 contaminated site rehabilitation tax credits that may  
1618 be granted for one fiscal year; amending s. 220.196,  
1619 F.S.; revising eligibility requirements for certain  
1620 research and development tax credits for certain  
1621 business enterprises; increasing the total amount of  
1622 tax credits that may be granted to business  
1623 enterprises during a specified calendar year; revising  
1624 the deadline for the filing of an application for the  
1625 tax credit; providing for the proration of tax credits  
1626 under certain circumstances; amending s. 376.30781,  
1627 F.S.; increasing the total amount of tax credits for  
1628 the rehabilitation of drycleaning-solvent-contaminated  
1629 sites and brownfield sites in designated brownfield  
1630 areas which may be granted for one fiscal year;  
1631 conforming provisions to changes made by act; amending  
1632 s. 624.509, F.S.; requiring expiration by a specified  
1633 date of an exemption from the premium tax for any  
1634 portion of the title insurance premium retained by a



496616

1635 title insurance agent or agency unless the Department  
1636 of Economic Opportunity makes a specified  
1637 determination relating to certain increases in full-  
1638 time equivalent positions by title insurers;  
1639 authorizing the department to verify certain  
1640 information provided by title insurers; requiring the  
1641 department to submit its determination to the  
1642 Legislature and Department of Revenue by a certain  
1643 date; amending s. 624.5105, F.S.; specifying for  
1644 certain fiscal years the total amount of community  
1645 contribution tax credits which may be granted for  
1646 contributions made to eligible sponsors of specified  
1647 projects; expanding such tax credit to include  
1648 contributions made to eligible sponsors of housing  
1649 projects for persons with certain special needs;  
1650 requiring enterprise zones to have been designated as  
1651 of a certain date for purposes of such tax credit;  
1652 extending the expiration date applicable to the  
1653 granting of such tax credit; reenacting s. 220.02(8),  
1654 F.S., relating to legislative intent for the corporate  
1655 income tax code, to incorporate the amendment made by  
1656 the act to s. 220.183, F.S., in a reference thereto;  
1657 reenacting s. 220.183(1)(g), F.S., relating to the  
1658 community contribution tax credit, to incorporate  
1659 amendments made by the act to s. 624.5105, F.S., in  
1660 references thereto; reenacting s. 377.809(4)(a), F.S.,  
1661 relating to the Energy Economic Zone Pilot Program, to  
1662 incorporate amendments made by the act to ss. 212.08,  
1663 220.183, and 624.5105, F.S., in references thereto;



496616

1664 providing an exemption from the sales and use tax for  
1665 the retail sale of certain clothes, school supplies,  
1666 and personal computers and personal computer-related  
1667 accessories during a specified period; providing  
1668 exceptions to the exemption; authorizing the  
1669 Department of Revenue to adopt emergency rules;  
1670 providing an appropriation to the Department of  
1671 Revenue for administrative purposes; providing an  
1672 exemption from the sales and use tax for the retail  
1673 sale of certain textbooks; defining terms; providing  
1674 exceptions to the exemption; authorizing the  
1675 Department of Revenue to adopt emergency rules;  
1676 providing that businesses that enter certain contracts  
1677 with the Department of Economic Opportunity for  
1678 certain economic development programs may apply for  
1679 specified tax exemptions, refunds, and credits for  
1680 certain projects; specifying the duties and  
1681 responsibilities of the Department of Economic  
1682 Opportunity; providing an appropriation to the  
1683 Department of Revenue to implement certain amendments  
1684 made by the act; providing for construction of the act  
1685 in pari materia with laws enacted during the 2015  
1686 Regular Session of the Legislature; providing  
1687 effective dates.